

Corporate Social Responsibility: Developing an Implicit / Explicit Framework and Concept of Personal Definition

By David Grady



Distant Seymour, Evening – Robert Tilling

Thesis Submitted to University of Southampton for the Doctorate of Business Administration

December 2017

Abstract

Corporate Social Responsibility is an important part of a modern organisation. The definition of CSR can be seen to play an important role in understanding and engagement by organisational stakeholders. There are a numerous definitions and frameworks in the field of CSR and different organisational stakeholders may hold different views in respect of strategic priorities. The research explores three questions: firstly, what is the respondents' personal definition of CSR? Secondly, how does the concept of implicit / explicit CSR fit within an organisational context? And finally and to a much lesser extent, are there any variant CSR themes within the island of Jersey compared to, for example, the UK?

A multiple case study methodology was adopted, which supported the exploration of CSR policy and activity from the perspective of organisational members. Semi-structured interviews were used along with critical incident technique to explore the definitions, beliefs and values of a range of organisational stakeholders. Empirically based findings support the general definition of the respondents' personal definition of CSR and also an augmented implicit / explicit framework of CSR which is based on Matten and Moon's paper (2008). In respect of a personal definition of CSR, 21 respondents were interviewed across 11 organisations and a general, personal definition was found. Generally, respondents defined CSR at an explicit level as being about philanthropy, role in society and engagement. Implicitly, respondents generally defined CSR in terms of ethical, legal and economic interests. People tend to define CSR at an explicit level as 'fundraising' and 'philanthropy' and at a more implicit level about 'social good' and 'doing the right thing'. An electronic survey showed that respondents from one of the researched organisations prioritised *organisational responsibility* in the following order: legal, ethical, economic and philanthropic.

The exploration of the implicit / explicit framework of CSR revealed the advantage of utilising a relational perspective which integrates perspectives rather than frames them as a paradox (although this is a perspective adopted by the researcher which is likely to invoke debate rather than be universally accepted). A series of diagnostic dimensions were defined which was used to place the 1,315 respondent meaning units into the framework, resulting a balance of implicit and explicit influences on the organisational framework. The meaning units derived from the implicit / explicit model tended to mirror the respondents' personal definition of CSR.

There are several areas of recommended research, including an opening of dialogue regarding paradoxical / complementary perspectives of *CSR* versus *organisational responsibility*.

Recommended research also is how CSR knowledge is transferred from the individual stakeholder to the institution within which she sits and vice versa.

Acknowledgements

I would like to thank wholeheartedly Denise Baden and Malcom Higgs for their guidance and patience as my supervisors.

I would also like to thank my very patient daughter, Camilla.

Table of Contents

Abstract	2
Acknowledgements.....	3
Table of Contents.....	4
List of Figures	9
List of Tables	10
1. Introduction	13
1.1. The Origin of the Thesis	15
1.2. First Lines of Academic Enquiry	19
1.3. Thesis Aims and Objectives.....	20
1.3.1. Aims.....	20
1.3.2. Objectives.....	20
1.3.3. Metaphors.....	21
1.4. Thesis Structure	21
1.4.1. Chapter 1 – Introduction.....	21
1.4.2. Chapter 2 – Theoretical Perspectives on CSR	22
1.4.3. Chapter 3 – Philosophical Assumptions, Research Paradigm and Methodology	22
1.4.4. Chapter 4 – Research Methodology	22
1.4.5. Chapter 5 – Data Collection and Organisational Overview.....	23
1.4.6. Chapter 6 – Data Analysis to Data Findings	23
1.4.7. Chapter 7 – Personal Definition of CSR.....	23
1.4.8. Chapter 8 – Explicit / Implicit Framework of CSR Extended	23
1.4.9. Chapter 9 – Discussion	24
1.4.10. Chapter 10 – Conclusions and Implications	24
1.5. Contributions of the Thesis.....	24
2. Theoretical Perspectives	25

2.1.	Introduction	25
2.2.	Literature Background	26
2.3.	Organisational Responsibility and CSR, an Historical Analysis.....	26
2.4.	Jersey as an International Finance Centre	33
2.4.1.	International, Offshore, Compliance and Due Diligence	33
2.4.1.	SMEs and Small to Medium Subsidiaries in Jersey	35
2.4.2.	Moral Hypocrisy and Euphemism	36
2.5.	Implicit / Explicit CSR.....	38
2.5.1.	Introduction	38
2.5.2.	Initial Framework: Institutional, Implicit / Explicit CSR (Matten & Moon 2008)	38
2.5.3.	Campbell’s 8 Propositions.....	42
2.6.	Personal Definition of CSR	44
2.7.	Implicit / Explicit Framework Development	47
2.7.1.	Overview	47
2.7.2.	The Tacit Dimension.....	48
2.7.3.	Personal Knowledge.....	52
2.7.4.	Unintended Consequences, Sensemaking and CSR.....	57
2.8.	Proposed Implicit / Explicit Framework.....	62
2.8.1.	External Influences on the Organisation.....	62
2.8.2.	The Dynamic Organisation.....	64
2.8.3.	Internal Influences on the Organisation	66
2.9.	Summary of Literature Review	67
2.9.1.	Opportunity to contribute to knowledge	70
3.	Philosophical Assumptions, Research Paradigm and Methodology.....	70
3.1.	Introduction	70
3.2.	Research philosophy, paradigm and methodology	71
4.	Research Methodology	83
4.1.	Introduction	83

4.2.	Discussion of Alternatives	83
4.3.	Rationale for Case Study Approach	84
4.4.	Case Study Approach	86
4.5.	The Interview Process	92
4.5.1.	Structure and Ambiguity	93
4.5.2.	Interviewer Bias	94
4.5.3.	Social Interaction	95
4.6.	Documentation Collection and Analysis	97
4.7.	Ethical Considerations.....	98
5.	Data Collection and Organisational Overview	100
5.1.	Case Context and Selection Approach	100
5.1.1.	Jersey's Economy and Society.....	104
5.2.	Organisations Overview	106
5.2.1.	I.T. Services.....	106
5.2.2.	First Bank.....	107
5.2.3.	Legal Services	107
5.2.4.	Funds Services.....	108
5.2.5.	Trust Services	109
5.2.6.	Financial Services Regulator.....	109
5.2.7.	Second Bank.....	110
5.2.8.	Health Charity	110
5.2.9.	Third Bank	111
5.2.10.	Christian Group	111
5.2.11.	Summary	111
5.3.	Interview Sets.....	112
6.	From Data Analysis to Data Findings	114
6.1.	Introduction	114
6.2.	Framework of Analysis.....	114

6.1.	Analysing Case Study Evidence	116
6.2.	Case Study Database	120
6.3.	Coding Data and Analysis	122
6.3.1.	Initial Exploration	122
6.3.2.	Initial Coding: Perceptions	123
6.3.3.	Reflections on Coding Approach	123
6.3.4.	Coding: Implicit / Explicit Framework	123
6.3.5.	Analysis of Jersey based CSR Strategy	124
6.4.	Triangulation and Validity	124
7.	Personal Definitions of CSR	126
7.1.	First Set of Interviews	131
7.2.	Questionnaire of Campbell's Propositions	135
7.3.	Second Set of Interviews	137
7.3.1.	First Bank Analysis	137
7.3.2.	Fund Services Analysis	138
7.1.	Role in Society as Philanthropy	139
7.2.	Philanthropy	140
7.2.1.	Alternative Explanation: CSR Definitions are Paradoxical Rather than Complementary 144	
7.3.	Engagement	145
7.4.	Ethics	145
7.5.	Reputation	147
7.6.	Sustainability	147
7.7.	Personal Definition of CSR and Professional Contribution	149
8.	Implicit / Explicit Framework of CSR Extended	150
8.1.	Aggregate Analysis	150
8.1.	Irresponsibility	157
8.2.	Social Committees and Marketing Teams as CSR	165

8.3.	Core Activity Campaigning	166
8.4.	Triangulating Perspectives	167
8.5.	Comparisons with Matten and Moon Framework	170
8.6.	Professional Application of Implicit / Explicit Framework	172
8.7.	How Does CSR translate from Individual to Institution?	175
8.8.	Checking for Jersey Based Variant Factors	175
9.	Discussion.....	177
10.	Conclusions and Implications.....	186
11.	References	188

List of Figures

Figure 1 - Implicit / Explicit Framework of CSR	25
Figure 2 - Csikszentmihalyi's Systems Model of Creativity	49
Figure 3 - External Influences - Top Box.....	62
Figure 4 - Dynamic Organisation - Middle Box	64
Figure 5- Internal Influences on the Organisation	66
Figure 6 - The Essence of Mixed Methods Research Diagram.....	72
Figure 7 - Kinds of Qualitative and Quantitative Data	75
Figure 8 - Synergistic Partnership-Based Fully Integrated Mixed Methods Research.....	81
Figure 9 - Proposed initial design.....	87
Figure 10 - Implicit / Explicit Framework of Analysis	115
Figure 11 - Personal definition emergence.....	117
Figure 12 - pattern matching implicit / explicit framework.....	118
Figure 13 - NVivo storage of data	121
Figure 14 - NVivo reporting of coding.....	121
Figure 15 - Reference Count By Personal Definition Node	130
Figure 16 - Symmetry in Relative CSR definitions	144
Figure 17 - Reference Count of Personal Definition by Node.....	154
Figure 18 - Graph of Implicit / Explicit dimension versus Tertiary node	154
Figure 19 - Implicit / Explicit Proportion by Decreasing Reference Count	155
Figure 20 - Separation of Responsibilities.....	166
Figure 21 - Graph of Implicit / Explicit dimension versus Tertiary node	181
Figure 22 - Implicit / Explicit Proportion by Decreasing Reference Count	182

List of Tables

Table 1 - Link between CSP and CFP	31
Table 2 - Tacit and Rational Dimensions	53
Table 3 - opportunities to contribute to knowledge and profession.....	70
Table 4 - opportunities to contribute to knowledge and profession.....	70
Table 5 - Category of Respondent Organisation	101
Table 6 –Primary Data and Nature of Organisation.....	101
Table 7 - Dimensions of Research	103
Table 8 - Dimensions of Implicit / Explicit Framework Coding Analysis	119
Table 9 - Table of quotes illustrating Aggregated Nodes.....	127
Table 10 - Interview Categories	130
Table 11 - Campbell's Proposition Questionnaire Analysis.....	135
Table 12 - Role in Society merged into Philanthropy.....	139
Table 13 - High level coding of Jersey Evening Post CSR Review	140
Table 14 - e-survey of responsibilities	147
Table 15 - High Level deductive nodes of framework	150
Table 16 - Dimensions of Analysis.....	151
Table 17 - third level node structure	151
Table 18 - Tertiary Node vs. Implicit / Explicit Dimension	153
Table 19 - Example Framework references per category	156

'...we cannot interpret the motives of the business [women] solely in terms of profit maximisation. The [businesswoman] is a person. [She] lives in society and shares the values and attitudes of that society. [She] wants to be liked. [She] wants to do what is expected of [her] - to be a success in terms of the currently accepted standards of success.' (p 116)

Bowen & Johnson, 1953

1. Introduction

The concept of CSR has become increasingly popular for many decades, originating from concepts of organisational responsibility spanning millennia (Husted 2015). There is already much literature on CSR, a myriad of theoretical constructs and many definitions of what CSR actually is (Margolis & Walsh 2003).

The initial aims of this study were twofold: firstly, to ascertain how organisational actors personally define CSR and secondly to posit a framework which integrates implicit / explicit CSR theory with application. Throughout this thesis, a metaphor will be used to illustrate the nature of the organisation and the integration of CSR theory with application. This metaphor is the sea and the shore, which intends to depict the sea-like complex ebb and flow of the social dynamic within the structure and framework of the organisation being depicted by the shore.

Reflections have taken place as to how the Doctorate of Business Administration (DBA) is different from a Doctor of Philosophy (PhD). The resultant reflections are that a DBA needs to *apply* theory and contribute both *professionally* and *academically* to the field of knowledge.

Garriga and Melé state that current CSR theories focus on four main areas (1) Instrumental theories which are meeting objectives that produce long-term profits (2) Political theories, using business power in a responsible way (3) integrating social demands and (4) ethical theories which contribute to a good society (Garriga & Melé 2004). It appears to the researcher that some of these theories are present in an organisational actor's personal definition at an explicit level. This thesis finds that a respondent's definition of *organisational responsibility* is not considered part of CSR, and is considered part of the general responsibilities of the organisation. This is more apparent when the respondent focusses on organisational activities, for example, asking a respondent 'would regulatory reporting be part of CSR?' or 'How does the concept of environmental sustainability fit in with overall CSR strategy?'.

To such ends, there are several aims for this study; firstly, to explore how people define CSR at a personal level. What does CSR mean to an organisational actor based on their personal values, experiences and beliefs.

Secondly, the concept of explicit / implicit CSR developed by Matten and Moon uses institutional theory as a basis for comparing and contrasting CSR approaches in different economies (Matten & Moon 2008). Matten and Moon suggest further exploration:

- The implicit /explicit concept in terms of comparing countries,
- How explicit and implicit approaches to CSR impact outcomes on fairness,
- Social inclusion and equality of opportunity and
- How values are balanced with innovation, diversity and choice.

To such ends, there is a contribution to be made in exploring and evolving the explicit / implicit CSR framework developed by Matten and Moon. For example, the exploration of a personal definition of CSR within the context of an explicit / implicit framework. Also, exploring Matten and Moon's theoretical framework, developing an applied basis for the concept of explicit / implicit CSR that Matten and Moon have developed from institutional theory.

Thirdly and related to the explicit / implicit framework, an implication for further research is to explore how other elements of organisational practise contribute to CSR at an explicit / implicit level, to include innovation, diversity and choice. For example Tempel and Walgenbach argue that institutional theory tends to neglect agency (Tempel & Walgenbach 2007):

'New institutionalists and business systems proponents share in common that they portray organizations as passive pawns, adapting willingly to institutionalized expectations in organizational fields or to dominant business systems characteristics.'

To such ends, there is a potential contribution in using Matten and Moon's framework, to considering the external influences of the organisation and extending the framework to include the organisation's complex social dynamic as well as its functional and structural elements. For example Weick utilises Atlan's metaphor of smoke and crystal (Weick 2012; Atlan 1979) the crystal being the explicit, codified, structured organisational forms and the smoke being the tacit, complex social forms. This thesis adapts the smoke and crystal metaphor to the sea and the shore. Suzanski (2002) identifies barriers to knowledge transfer within an organisation that may result in behaviours contrary to institutional norms. It may be that organisational capabilities act against institutionally focussed isomorphic pressures and mimetic processes. Likewise, DiMaggio (DiMaggio & Powell 1983) cites March and Simon in phenomena of unplanned change (March & Simon 1958).

Fourthly, and once again at an applied level there is possibly a gap between what theory defines as CSR and what organisational actors would define as CSR. By way of example, Carroll (Carroll 1979) defines four categories of CSR: philanthropic, economic, ethical and legal. Would a member of an organisation place a directorate code of practice or regulatory reporting requirement within their CSR strategy whether it be at an implicit or explicit level? Even if only under certain circumstances the answer to this is no, then from one perspective, a paradox results between CSR theory and

practice which presents challenges between the reconciliation of theoretical models and day-to-day business activities. Another perspective is that theory and practice are interconnected somehow; the challenge here would be to develop a framework that is integrative and reconciles perspectives in a way that is not superficial, superfluous or ignores the root of potential paradox.

Fifth, the perceptions of organisational individuals and stakeholder groups is of interest, which can be explored in this research. Rupp et al explore employees' perceptions seeking to bridge the gap between the macro concept of CSR and micro research in organisational justice (Rupp et al. 2006) that the effects of employees perceptions is mediated by the control, belongingness and meaningful existence of the employee. Lee et al. state that cultural fit and CSR capability significantly affect CSR perception and employee engagement; Lee et al. challenge researchers and managers to adopt sophisticated assessments concerning how employee perceptions affect corporate performance and employee attachment (Lee et al. 2013). A further research contribution is to explore the perceptions of organisational individuals.

There are a number of other potential avenues of research in terms of an organisational individual's perception of CSR which include:

- The application of CSR and its relevance to the individual,
- The level of engagement experienced by the individual,
- The effects of CSR on the organisation,
- The fit between the individual's perceptions and the CSR / organisational strategy.

This introductory chapter continues by explaining the personal basis and bias by which the research is undertaken (section 1.1). The next section details the first lines of academic enquiry (section 1.2), how these first lines of enquiry inform the subsequent research process. Section 1.3 develops the aims and objectives of the thesis, section 1.4 outlines the structure of the thesis and section 1.5 highlights the research contributions.

1.1. The Origin of the Thesis

This section is written in first person, from the perspective of the researcher. This has been done to increase readability of this section.

I developed an interest in how organisations worked at a practical level in 1996 when I started my career in Information Technology shortly after completing a degree in Physics. Working for the first time in a corporate environment full-time, I experienced the norms, roles, responsibilities, directives and unintended consequences of directives that affected me on a day-to-day basis. I also felt

concerned about the impact an organisation has in terms of environmental sustainability. For example, how much paper and printer toner was used and the approach to recycling in Jersey seemed to be a challenge as the transportation costs of recyclables outside of Jersey seemed to present a prohibitive overhead.

My interest in CSR was not only borne out of my experience of working for an organisation, it was also from my MBA studies, which had elements of CSR, ethics and the social aspects of an organisation. An important reflection I had during this time was as a result of reading Sen's lectures on ethics, self-interest and welfare (Sen 1988). Sen states that economics is supposed to concern real people and have at its core a reflection of the Socratic question, 'how should one live'? As well, Sen states that Smith developed the concept of *self-love, self-command, prudence and sympathy*, stating that Smith warned against reducing everything to one virtue:

'By running up all the different virtues to this one species of propriety, Epicurus indulged in a propensity which is natural to all men, but which philosophers in particular are apt to cultivate with a peculiar fondness, as the great means of displaying their ingenuity, the propensity to account for all appearances from as few principles as possible.'

(Smith 1790, p. 299)

As Sen states, it is with some irony that Smith himself has become known for this 'peculiar fondness' in respect of self-interest maximisation. A subsequent argument of Sen's is that utilitarian economics has a narrow and implausible assumption of purely self-interest maximising behaviour; such an assumption ignores the richness of ethical, welfare and compassionate considerations that has a direct bearing on personal behaviour. Such a realisation came somewhat as a relief, that there was more to organisations than solely their functional and objective basis, and more importantly that people in an organisational model or theory need to be more than just units or functional jigsaw pieces.

The complex social dynamic of an organisation seemed to influence my work as a business intelligence consultant, a role I started later in my career. I noticed that many of the requirements for knowledge were based around functional and quantifiable sets of information, for example revenue, volumes, client count and so on. Furthermore, people tended to focus on what was easiest to measure rather than what was most meaningful. For example, fundamentals such as revenue are essential although they do not necessarily provide deeper insight into how the revenue stream is created or why one revenue stream is riskier than another revenue stream. I felt that transforming

data into meaningful insight required not only technical capabilities but also social capabilities to be able to assist in the transformation of data into actionable knowledge and insight.

Another influence in development of my intrinsic motivation towards researching CSR is in reading some of Giddens work (Giddens 1991), that institutions undercut tradition and habit in a high-modernity setting. Giddens states that modernity creates difference, exclusion and marginalisation that modern institutions create *suppression* rather than *actualisation* mechanisms. Disembedded expert systems have multiple sources of authority that are internally contested and divergent in implication. Giddens argues that the emergent modern culture is *risk-based* and the rationality that replaces traditionality causes pervasive *radical doubt* and *hypothesis*. These concepts piqued my interest in respect of how an organisation lives its life, that the functional objectives and structure of an organisation have a requisite social influence.

I spent many years studying and practising Tai-Chi and Qi-gong, starting in the early 90s, and as such by the turn of the millennium, I wanted to start studying Chinese philosophy and Traditional Chinese Medicine (TCM). I did manage to complete a year of study in acupuncture before my daughter was born and I felt the need to put my ambitions on hold for some time. To such ends I developed an interest in the underlying philosophy behind TCM, for example the concept of Yin ('the cloudy', 'the overcast') and Yang ('banners waving in the sun', something 'shone upon') and the interconnected nature of yin / yang (Wilhelm & Baynes 1968). And during my MBA studies I was interested in the durability of the yin-yang concept as an organisational model, that yin-yang could potentially be used as an integrative model between, for example, functional / structural organisational elements and the social, complex dynamic of an organisation. This concept of yin-yang is the basis for the analogy used throughout the thesis, that of the sea and the shore.

Whilst studying the Creativity, Innovation and Change module of my MBA studies with the Open University I read through the supplied course reader by Jane Henry (2006). The book covered creativity, cognition, style and culture. In particular I was interested by the concept of intuitive expertise (Claxton & Henry 2006), and the following quote provided insight derived from Polanyi (1964):

'Maxims are rules, the correct application of which is part of the art which they govern... Maxims cannot be understood, still less applied, by anyone not already possessing a good practical knowledge of the art. They derive their interest from our appreciation of the art and cannot themselves either replace or establish that appreciation... [And therefore] an art

which [necessarily] cannot be specified in detail, cannot be transmitted by prescription, since no prescription for it exists.’ (pg. 31)

The quote invokes a sense that there exist rules which are useful only within application of personal knowing. This led me to reflect on the concept which I later define as a personal definition of CSR, which aims to integrate an organisational actor’s tacit knowing with the definitions of CSR widely accepted by academics and CSR professionals.

These reflections and influences resulted in my motivations to research the more dynamic, complex, social phenomena of an organisation and utilise the concept of CSR as a basis. Talking to people that I worked with, and even presenting CSR concepts to people, I had a sense that receptivity and participation was mixed in respect to CSR initiatives. Some people felt it was not a core purpose and therefore did not warrant attention, that the concept of CSR was boxed off to a rather narrow perceptual definition; most commonly, there seemed either to be apathy or a superficial treatment of CSR; this superficial treatment seemed also apparent in people’s reflections regarding the complex social dynamic of an organisation. I did also feel as though I was unsure of what CSR *was*, despite studying it as part of my MBA. I wanted to find out more about the CSR concept in practice not only through my eyes but also through different people’s eyes, both from an academic and applied perspective.

The main challenge with deciding to embark on a research project I found was narrowing the field down even to a manageable start point, the combination of Sen (Sen 1988; Sen 2004), Giddens (1991) and the Business Intelligence perspectives alone provided a vast ocean of potential enquiry. This is another reason that CSR as a subject was used; it provided a point of focus to base research on. I felt that the multi-disciplinary nature of organisational studies could incorporate the different streams of interest, although I did have a sense that such integration would be a challenging process.

In summary, the origins of this thesis are threefold, I wanted to:

1. Continue studying various elements of the organisation from my MBA studies and from my experiences working in various organisations throughout my career
2. Research social phenomena that contributed to the organisations success to include concepts of Sen’s ethical perspective and Giddens view of the modern individual and institutions and
3. Explore the concept and practice of CSR further, performing case study research

1.2. First Lines of Academic Enquiry

As stated in the previous section, the first challenge was to focus the vast ocean of influence into a more manageable horizon-sized seascape. This was done with assistance from my supervisors and in spite of my gambolling desire to explore even more avenues of potential research. The process of focussing was undertaken initially by exploring an element of CSR, namely stakeholder theory crossed with CSR, for example utilising normative, instrumental and descriptive approaches to stakeholder theory (Donaldson & Preston 1995) and the role of stakeholder theory in ethics with normative stakeholder theory is concerned with the good, that which has moral value (Wijnberg 2000). Also explored at this stage was the potential to utilise stakeholder maps to explore the perceptions of participants using stakeholder networks, influence diagrams and cognitive diagrams as a basis for exploration (Kwahk & Kim 1999; Noh et al. 2000; Shachter 1986; Rowley 1997). The approach, whilst appearing viable, was discounted at an early stage, as it did not seem to fit within the horizon of research centring on the potential respondents.

I started exploring the use of visual aids to explore the perceptions of respondents in respect of CSR. For example, using computer software to explore the stakeholder relationship that a respondent has in respect of CSR. This approach would be akin to, for example, implicit association tests (Greenwald et al. 1998). This approach was discounted early on, it was seen by the researcher to be of great potential interest however may have increased the scope of the research project considerably. For example, the researcher only had a few minutes with respondents, some of whom were CEOs, therefore it was not known at that stage how the respondent would react to being asked to complete a test compared to being asked questions in an interview.

The next stage was to undertake a literature review of CSR research related to Jersey in order to look at elements that would be of interest to the research, which resulted in a number of useful insights for example whether or not the link between Corporate Social Performance (CSP) and Corporate Financial Performance (CFP) can be proven (Margolis & Walsh 2003) and scanning established literature for an offshore perspective of CSR. The CSP-CFP link became less of a priority as the first lines of enquiry progressed, however it is still deemed relevant as part of the process by which participants make sense of CSR. The offshore perspective provided some interesting avenues although was considered a large subject. To such ends, it was felt that CSR would be subsumed by the offshore research, as such it was considered of interest although mindful attention was given to the offshore perspective not dominating CSR perspective. The subject of Jersey as an International Finance Centre (IFC) was incorporated into the research; the subject was to be discussed with participants in context of the CSR dialogue.

Initial, informal discussions were had with people who lived and worked in Jersey that provided an initial context within which to place the research. Discussions held generally had the themes of: organisations interacting with charities, of fund raising events and of a sense of wanting to 'give something back'. At this stage, the emergent themes lead to the supposition that a Jersey-based case study would be viable, that the perceptions of people could be compared with the academic perspective of CSR and that this could be the basis for interaction with participants. It was felt important to gain an understanding of how people perceive CSR to gain an understanding of how organisations and organisational members make sense of CSR in Jersey.

Another initial avenue of exploration was the ideology underpinning citizens of Jersey, the religious underpinning of the island, which appeared historically at least to have a strong Methodist Christian basis. This investigation was based on the assertion that the western approach to law and the firm is based in antiquity on the Roman legal system and Christianity (Biggart & Hamilton 1990). I spent some time with Christian business support groups and related people to explore the historical roots of the firm in Jersey. This provided some useful insight and in a similar manner to the concept of taxation, Christian ideology seemed to be a large area of research that needed careful consideration to retain the CSR topic as central. It was decided to incorporate the Christian ideology perspective by interviewing a respondent from a Christian group aimed at businesses.

1.3. Thesis Aims and Objectives

This section summarises the aims and objectives of this research initiative, provides a brief outline of the thesis and develops some retrospective reflections.

1.3.1. Aims

The main aims of the project are as follows:

1. Explore people's personal definition of CSR
2. Develop and explore an academic framework of CSR, which is developed from established research both from an organisational and CSR perspective
3. Explore CSR in Jersey for potentially interesting insight
4. Contribute professionally and academically to the field of CSR

1.3.2. Objectives

From the aims, the following objectives are to be achieved:

1. Personal Definition of CSR
 - a. Establish explicit definition

- b. Explore / Probe implicit definition
 - c. Develop generalisations, variances and invariances
- 2. Framework Development
 - a. Build on Matten and Moon's implicit / explicit CSR framework (Matten & Moon 2008) during the case study, utilising phenomena and influences aligned with organisational learning and tacit knowledge, a model which is developed in Chapter 2
 - b. Introduce a sense-making perspective into the case study
- 3. Explore the potential for a Jersey based case study with Jersey participants
- 4. Professional Contribution
 - a. Raise awareness of CSR in Jersey
 - b. Start a process of transformation in terms of Jersey's approach and perception of CSR and sustainability.
 - c. Engage with companies, charities and individuals in Jersey to help add value to Jersey through improved CSR capabilities

1.3.3. Metaphors

In summary, this thesis is bound by a metaphor that is used to develop the concept of how the research is to contribute academically and professionally. This metaphor is that of the sea and the shore, within this is the slowly changing function and structure of an organisation, represented by the shore. The sea represents the undulating and constantly changing social dynamic, which not only is held by the shore but the sea also moulds the shore. This metaphor intends to portray the landscape on which the research into CSR sits. The nature of CSR has the explicit, defined structures such as strategies and procedures yet also has a dynamic, constantly changing element to it, an example of a model that would include such implicit / explicit structure would be the cultural web (Johnson 1992). This metaphor is used to develop the concept of tacit / explicit CSR

1.4. Thesis Structure

This section describes the structure of the remaining chapters of this thesis.

1.4.1. Chapter 1 – Introduction

This chapter has been included in the structure to make the sub-heading numbers more meaningful. This introductory chapter includes the thesis origin, first lines of enquiry, thesis aims and objectives, contributions of the thesis, reflections in retrospect and of course this section on thesis structure.

1.4.2. Chapter 2 – Theoretical Perspectives on CSR

The literature review starts in Chapter 2 which highlights research on CSR in general, starting with a general overview of CSR and developing a number of topics to include institutional theory, and Explicit / Implicit CSR (Matten & Moon 2008). The CSR background covers a brief history of CSR, concepts that are of at least some relevance to the research topic for example CSP-CFP link. The chapter continues by exploring in more detail topics that are deemed relevant by the researcher, which include Explicit / Implicit CSR Frameworks, any relevant case studies on CSR, exploring topics relevant to such as ideology, Jersey as an International Finance Centre (IFC) and concepts of irresponsibility.

This chapter continues by seeking to contribute in the advancement of Matten and Moon's Implicit / Explicit CSR concept. This is part two of the literature review and has at its basis of attention on how organisational activities link to CSR activities. There are a number of strands of research that are discussed, which intend to establish a supporting set of ideas that explore the complex social dynamic of the organisation (Weick 2012; Polanyi & Sen 1967; Mintzberg & Waters 1985; Gioia & Chittipeddi 1991; Claxton & Henry 2006; Csikszentmihalyi 1999; Smith 1790; Sen 1988). The result of this chapter is a proposition for advancement of the research aims and objectives, to include explicit / implicit framework (Matten & Moon 2008).

1.4.3. Chapter 3 – Philosophical Assumptions, Research Paradigm and Methodology

This chapter establishes the philosophical assumptions on which the research methodology is based, developing mixed methods research as the research methodology. The philosophical basis of this chapter establishes the reasons for the researcher's world-view, assumptions and research paradigm; the basis is developed from social constructivism. The chapter itself forms the basis of the research methodology chapter (chapter 4). The basis of choices are based on the experiences, values and beliefs held by the researcher who feels that a balance of application and theory is optimal for his approach to completing research.

1.4.4. Chapter 4 – Research Methodology

This chapter develops the basis for research in respect of methodology and method. It establishes the background of the research as social constructivist from an ontological and epistemological basis. Mixed methods are employed as part of a case study, utilising mainly semi-structured interviews which are then coded in NVivo. For the interview process, convergent interviewing technique (Jepsen & Rodwell 2008) is employed. Two surveys were completed, one of which were analysed statistically and several documents were stored and analysed. The data generation techniques are mainly discussed in this chapter, along with the limitations of the research.

1.4.5. Chapter 5 – Data Collection and Organisational Overview

Based on the theoretical perspective (Chapter 2) and research philosophy (Chapter 3) and research methodology (Chapter 4), the researcher commenced with the analytical phase of the research project. The theoretical analysis developed the established and emergent framework on which to base the case study approach to data collection. Data collection for case study is discussed and the respondent organisations are summarised. The three interview sets are described along with the interview process and method of data analysis.

1.4.6. Chapter 6 – Data Analysis to Data Findings

This chapter aims to develop the approach taken to data analysis and data findings which are presented in further detail in subsequent chapters (Chapter 7 and Chapter 8). This chapter details the framework for analysis in respect of the findings of the data collection. The analysis is performed within the methodology detailed in Chapter 4 – Research Methodology. In the following chapters, 7 and 8, examples of the interviews are drawn upon to from the perspective of data analysis. The potential generalisations and findings are brought together in the dimensions of analysis and the implicit / explicit model of CSR developed from Matten and Moon's institutional model and metaphor of sea and shore. The analysis is performed from the perspective of a personal definition of CSR and also within the implicit / explicit model of CSR developed in the earlier part of this thesis.

1.4.7. Chapter 7 – Personal Definition of CSR

This chapter of data findings focusses on the respondents' personal definition of CSR. This research defines a personal definition of CSR as the definition presented by respondents based on their experiences, values and beliefs. The term 'personal definition' has been developed from Polanyi (1964), who states that *we can know more than we can tell*, that there is an active integration of experience with the pursuit of knowledge; there is a tacit process by which knowledge is acquired. Polanyi (1967) further argues that the process of formalising knowledge, even objective and scientific knowledge, cannot be separated from a tacit process of knowledge formation. With respect to CSR, the concept of a 'personal definition' intends to portray the combination of the respondents' experience of CSR and the broadly accepted professional / academic definition of CSR.

1.4.8. Chapter 8 – Explicit / Implicit Framework of CSR Extended

This chapter of data findings focusses on the framework of Implicit / Explicit CSR that has been adapted from Matten and Moon (2008). The data collection used a partially deductive form, using the implicit / explicit framework as the basis for deduction. The higher-level of the framework uses the dimensions of implicit / explicit CSR and as a sub-node of this, emergent and planned strategy.

This higher-level framework is the basis of deduction in respect of the respondent coding. Findings are displayed and developed, resultant reflections are formed.

1.4.9. Chapter 9 – Discussion

This chapter draws together the research outcomes from previous chapters, and discusses these regarding the research questions used in the thesis. The researcher suggests many possible contributions of CSR to organizational change regarding personal definition and an implicit / explicit model of CSR identified in this thesis. The researcher also suggests several limitations in this regard. These outcomes are then discussed regarding the literature, and to the researcher's professional contribution.

1.4.10. Chapter 10 – Conclusions and Implications

This final chapter provides a summary of the thesis, describes its main contributions, outlines its limitations, and discusses its implications. I then make suggestions for future research, and end with some personal reflections and concluding comments.

1.5. Contributions of the Thesis

The main academic contributions in respect of this research are as follows:

- A developed framework for implicit / explicit CSR
- Exploration of implicit / explicit framework
- An exploration and development of an individual's personal definition of CSR

The main professional contributions in respect of this research are as follows:

- The propagation of the personal definition of CSR to industry, corporations and community. Raising awareness of CSR.
- Apply implicit / explicit framework industry, corporations and applicable stakeholder to give new insight into the challenges and opportunities in respect of CSR
- Raise awareness in respect of the application of CSR and perspectives: potential for use in CSR development.

2. Theoretical Perspectives

2.1. Introduction

This chapter analyses from an academic and theoretical perspective the concepts underlying the research topic. It starts with a background in CSR with the aim of providing some context around the nature of the research. The subsequent section explores implicit / explicit CSR from an institutional perspective, including institutional propositions and a critique of institutional theory. The final section introduces a theoretical extension of implicit / explicit CSR utilising various organisational theories.

The Framework shown in Figure 1. below was developed to assist with the exploration of implicit / explicit CSR. The diagram aims to present a dynamic picture of CSR where implicit understanding emerges into explicit, codified strategies and structures. Likewise, these codified artefacts such as policies, procedures and strategies become internalised by members of the organisation over time. The resultant model is cyclic and is affected by internal / external influences on the organisation and individual, as well as the social dynamic of the organisation.

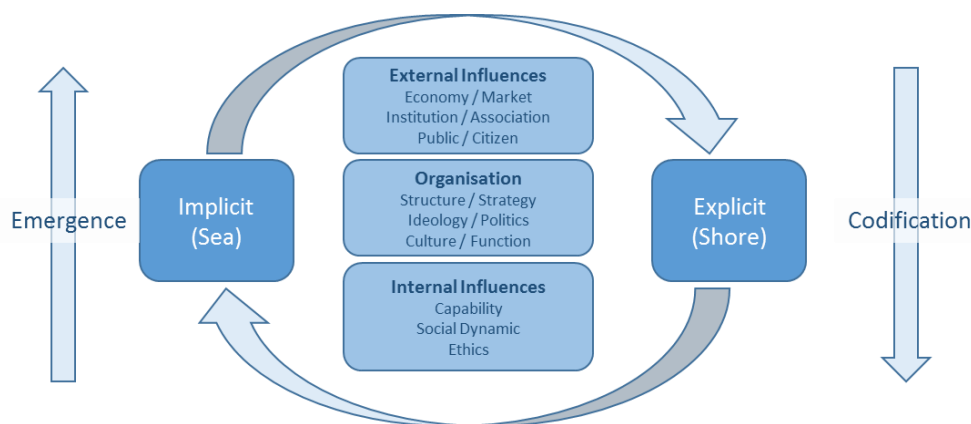


Figure 1 - Implicit / Explicit Framework of CSR

In addition, a metaphor for the implicit / explicit framework was devised: the sea and the shore. The implicit elements are represented by the undulating, dynamic sea with its patterns based on external influences although with a largely non-deterministic existence. The explicit elements are represented by the shore which is a structure that houses the sea, changing only slowly over time. The metaphor intends to represent the organisation as having dynamic and static elements and that

there is a mutually interdependent interaction between these two elements. To such ends this metaphor aims to represent the complex interaction between the individual and the organisation.

2.2. Literature Background

The literature review provides the basis for two dimensions of research: a personal definition of CSR and implicit / explicit CSR.

The literature review starts with a background and history of CSR, exploring the more prominent elements relevant to the case study which includes the functional argument for CSR such as the link between profit and social performance (Margolis & Walsh 2003). Moral hypocrisy (Batson et al. 2006) is examined briefly due to its relevance to a potential link between cohesive (or incongruent), implicit and explicit CSR practises. Next, as the study is based in Jersey which is offshore in comparison to the UK, an overview is offered of Offshore Finance Centres (OFCs). The term International Finance Centre (IFC) is also used. This overview is presented as it is a potentially differentiating / variant factor in this case study researcher.

The literature review then turns its attention to developing the implicit / explicit framework of CSR which is based on a theoretical framework that is in turn based on institutional theory (Matten & Moon 2008). Implicit / Explicit CSR is described and developed initially using the institutional framework and is then built upon using other organisational theories which aim to augment the institutional approach. Within the review of implicit / explicit CSR, a critique of institutional theory is intended to provide the basis for development of the augmented framework.

The developed framework pulls in a series of theories, models and frameworks to provide the basis for a structural and dynamic framework which allows integration of implicit, personal knowledge and reflections. It also incorporates the structural and institutional elements of an organisation.

The framework also supports the idea that an individual's personal experience can be implicit even seemingly at odds to the organisation's strategies and policies, however the perspectives held by the individual can be complementary to the organisation rather than paradoxical, even if they may not seem, from an explicit perspective, to fit.

2.3. Organisational Responsibility and CSR, an Historical Analysis

Carroll (1979) states that the modern period of CSR was marked by Howard R. Bowen's (1953) book *Social Responsibilities of the Businessmen* (Carroll also noting that apparently there weren't any businesswomen in the 1950's at least in a sense that would be acknowledged by the book title). Another notable contributor to the field was Davis (1960), who set-forth his "Iron-Law of

Responsibility” upholding the need for business actors’ social responsibility to be commensurate with their social power. There have evolved a debate regarding the definition, for example, Baden and Harwood (2013) discuss CSR terminology, highlighting ambiguity in the term CSR. They highlight as an example Carroll’s pyramid of CSR (1979) which not only defines categories of CSR (legal, ethical, economic and philanthropic) but also suggests an order of priority in respect of these categories, implying a sense of actualisation from economic through to ethical CSR via legal and ethical responsibilities. By way of contrast, Kang and Wood (1995) presented this order of precedence differently, stating that moral and responsibility comes before economic and philanthropic interests. The two perspectives in this single example can be seen to be dichotomous and paradoxical. Hahn et al. develop a paradox perspective on CSR (Hahn et al. 2017) acknowledging tensions between different CSR definitions and objectives.

Bowens describes the business-actor’s social responsibility arising from the problems with *laissez-faire* and a prime focus on self-interest maximisation, describing the role of the business person thus:

‘...we cannot interpret the motives of the businessmen solely in terms of profit maximisation. The businessman is a person. He lives in society and shares the values and attitudes of that society. He wants to be liked. He wants to do what is expected of him – to be a success in terms of the currently accepted standards of success.’ (p 116)

The essence of CSR goes back further, even back as far as the Code of Hammurabi (1772 BC) for damages caused by builders to innocent bystanders and to Vedic sources in ancient India (1500 - 1000 BC) (Husted 2015).

Another and more recent example is the industrial revolution beginning around 1750 in Britain. Adam Smith in his most famous book, *Wealth of Nations* outlining guidelines for wages of labour:

‘Thus far at least seems certain, that, in order to bring up a family, the labour of the husband and wife together must, even in the lowest species of common labour, be able to earn something that more than what is precisely necessary for their own maintenance’ (Smith 1776, p.171)

Several themes emerge in respect of industrial nineteenth-century CSR, namely welfare capitalism, philanthropy, and environmental pollution. In a contemporary context, Aguinis and Glavas (2017) use the sense-making perspective to as a mechanism for individuals to find meaning in their work, which develops the sense of employee engagement that has its genesis in the industrial revolution.

Husted states that in respect of the United Kingdom, one of the first thinkers to focus on socially responsible activities was Robert Owen. He reduced the working day, refused to hire children under 10 years old, provided education for employees and children of employees, provided a higher-than average wage and provided decent living conditions (Gorb 1951). The Mill was very profitable which provided Owen with a justification for social responsibility, that CSR activities are profitable, arguing that fair treatment of workers could result in return equal to 50 to 100 percent return on money invested (Gorb 1951). The theme of community, economic interests and employees has been prevalent in the definitions of CSR since inception of the concept in the 1950s and is relevant today (Sarkar & Searcy 2016). Benefits from a focus on employees is important in a modern context, for example through the employees' wellbeing (Schulte et al. 2017; Pronk & Yach 2017)s and their sense of meaningfulness within the workplace (Aguinis & Glavas 2017) through inter-organisational factors.

The earliest pension originated in Britain, the first evidence being a pension scheme for merchant seamen in 1749 (Kastl & Moore 2010). A later example of a company performing CSR related activities is Cadbury, the family business which was taken over by George and Richard Cadbury in 1862 (Soskis 2010). By 1893 they had started building houses for workers which were sold at cost, a dining area was built for workers. It is clear from this theoretical background that organisational responsibility has a long history and that CSR is a relatively recent concept in comparison.

According to Carroll (2008) In terms of the 20th century, CSR practices started to form in the 1950, a particular landmark being the publication of Bowen's Book, social responsibilities of the businessman (Bowen & Johnson 1953). However, before the 1950s there were examples of CSR related activities. For example, Robert Hay and Ed Gray characterised a phase of 'trusteeship management' in the 1920s and 1930s (Hay & Gray 1974). Trusteeship, in their view, saw corporates taking on both interests of profit as well as managing competing claims from stakeholders such as customers, employees and the community. Hay and Gray felt that trusteeship came about from the mounting diffusion of stock interest and a gradually more pluralistic society. In a modern context, the term 'trusteeship' in essence has many similarities with modern definitions, including the terms: legal, obligations and stakeholders (Sarkar & Searcy 2016).

Business executives as early as 1946 were developing a sense of what is now known as CSR, the term social responsibilities was used the Fortune magazine poll (Bowen & Johnson 1953). The results of the poll were as follows. Firstly, when asked 'do you think that businessmen should recognize such responsibilities and do their best to fulfil them?' 93.5% surveyed say 'yes'. Secondly, in answer to the question 'about what proportion of the businessmen you know would you rate as having a social

consciousness of this sort?' the most frequent responses were in the categories of 'about a half' and 'about three quarters'. In a modern context, the concept of CSR is important, for example the millennial job seekers are sensitive towards CSR issues in a potential employer (Klimkiewicz & Oltra 2017).

Carroll states that from the 1950s onwards there was the generation of much talk regarding social responsibilities more than 'action', followed by a momentous growth in the 1960s in the attempt to formalize a definition of CSR, for example Davis setting forth his definition of social responsibility as a 'Businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct or technical interest' (Davis 1960, p.70). There was an acceleration of CSR in the 1970s, heralded by The Social Responsibilities of Business: Company and Community 1900-1960 (Heald 1970). In a modern context it can be argued that the definition of CSR is still ambiguous resulting in a number of implications: terms should be explicitly normative, terms should apply across a wide range of organisations, terms should have a clear meaning and terms should not connote meanings that are ethical such as 'one planet living' (Baden & Harwood 2013).

The ascendancy of CSR continued in the 1980s with terms such as operationalization of CSR, corporate social performance, stakeholder theory, business ethics and CSR as a process were used. This is alongside the widely reported ethical scandals that brought corporate management under public scrutiny. Carroll continues into the 1990s where complementary themes were used, based on CSR. Newer phrases were used in addition to those established previously, including corporate social performance, sustainability and corporate citizenship. Terms such as corporate citizenship competed with the term CSR and significant advances in the realm of business practises was made. The 21st century saw the emphasis shift from theoretical models to empirical research. Categories of CSR emerged including cause promotion, cause-related marketing, corporate social marketing, corporate philanthropy, community volunteering and socially responsible business practices (Philip & Lee 2005). The proliferation of terms seems to support the argument of the ambiguity arising due to the dearth of models and theories of CSR (Sarkar & Searcy 2016).

Carroll states that the interest and growth in CSR was most prevalent in the European Community, although CSR is a global phenomenon. The roots of CSR in the UK are founded in the ninetieth century, discussed in the 1970s defined in the 1980s and propagated in the 1990s (Moon 2005, pp.51–65). Lydenberg in his book, *Corporations and the public Interest: Guiding the Invisible Hand* (Lydenberg 2005) sees CSR as 'a major secular development, driven by a long-term re-evaluation of the role of corporations in society' and the European influence will be very hard to resist over the long term (Teach 2005). Carroll concludes by stating that social responsibility has an ethical

component as well business component and that the public plays and increasing role in how business success is defined, not just business executives; CSR has an upbeat future in the global area.

In terms of background, meta-analysis has been performed by Margolis and Walsh (2003) into Economic and Social issues faced by organisations. Margolis and Walsh argue that the objections to CSR are predominantly economic, citing the landmark case in 1919 ruling against Ford Motors withholding dividends with the argument that "A business organisation is organized and carried on primarily for the profit of the stockholders" (Dodge Brothers v. Ford Motor Company, 1919: 170 N.W. 668). What is not normally apparent in this highly referenced example is that Ford, the majority shareholder, were trying to squeeze out minority holders, Dodge, by withholding dividends. Ford did this by expanding the business in a transparently random way as well as instituting a series of public and employee benefits schemes (Sheehy & Feaver 2014). This case seems to have been misinterpreted as the court enforcing profit-maximisation (contrary to CSR objectives) when historical facts indicate that the Dodge vs. Ford was viewed by the court as a minority oppression case.

Friedman's (1970) article in the New York Times represents his view on what he defines to be CSR, and then discounts the validity of social responsibility on behalf of an organisation. Friedman argues that individuals have responsibilities and that a business cannot have responsibilities as a corporation is an artificial person; a corporate executive has direct responsibility to its employer which generally is to make as much money as possible while conforming to the basic rules of society. Jensen (2002) argues for value maximisation using a single value of measurement: long term market-value through value maximisation which will in turn lead to improved social welfare based on '200 years' worth of work in finance and economics' and will avoid the chance for managers to misallocate or misappropriate resources away from value maximisation onto socially responsible activities. The referenced articles by both Friedman and Jensen are presented without evidence; in the case of Jensen's article, the link between 200 years' worth of work in finance being the sole contributor to improved social welfare appears to be assumed rather than proven.

Regarding Jensen's point in respect of value maximisation being a single value of measurement, In terms of the link between financial performance and social performance, Margolis and Walsh state that 127 studies have been published on the link between Corporate Social Performance (CSP) and Corporate Financial Performance (CFP) between 1972 and 2002 the results of which are summarised in tabular format below (Margolis & Walsh 2003).

Table 1 - Link between CSP and CFP

Result	CSP independent variable CFP prediction of performance		CSP dependent variable Predicted by CFP performance		Overall	
	Count	Percentage	Count	Percentage	Count	Percentage
Positive	54	50	16	62	70	53
No Significance	28	26			28	21
Mixed	20	18			20	15
Negative	7	6			7	5
Both Directions *			4	15	4	3
Not stated			2	8	2	2
Total	109	100	26	100	131	100

* Four studies investigated the relationship in both directions, which explains why there are more results than studies.

There is a positive association, and little evidence of a negative association. However, there have been 13 reviews of CSP-CFP research published since 1978 which identify problems regarding these studies to include validity and reliability of measures and lack of a causal framework. The meta-analysis by Orlitzky, Schmidt and Rynes (2003) argues that there is more certainty regarding the link between CSP and CFP than is assumed by the mainstream, stating that social responsibility and to a lesser extent environmental responsibility is positively correlated with financial performance at a bi-directional and simultaneous level. Orlitzky, Schmidt and Rynes also state that reputation appears to be an important mediator of the link and that 15 to 100 percent of the cross-study variation can be attributed to stakeholder mismatching, sampling error and measurement error.

Further to Jensen's statement of a single value of measurement, Sen states that Smith developed the concept of *self-love, self-command, prudence* and also *sympathy* (Sen 1988). Smith also warned against reducing everything to one virtue:

'By running up all the different virtues too to this one species of propriety, Epicurus indulged in a propensity which is natural to all men, but which philosophers in particular are apt to cultivate with a peculiar fondness, as the great means of displaying their ingenuity, the propensity to account for all appearances from as few principles as possible.'

(Smith 1790, p.299)

As Sen states, it is with some irony that Smith himself has become known for this 'peculiar fondness' in respect of self-interest.

In a modern context, the definition of CSR is varied and there remains a lack of consensus on a definition for CSR (Lindgreen & Swaen 2010) from an academic and applied perspective, to such ends it is virtually impossible to provide a definitive answer to the question of what CSR is.

Differences in CSR definition can be seen in the different definitions used by organisations. Crane and Matten (Crane et al. 2013) define the core characteristics of CSR which are seen in academic or practitioner definitions of CSR:

- Voluntary
- Managing externalities
- Multiple stakeholder orientation
- Social and economic alignment
- Practice and values
- Beyond philanthropy

Few existing definitions include all core characteristics with debate continuing regarding validity and inclusion in a CSR definition.

This is not at odds to the subject of ethics in general. Further to the statement by Plato, that 'the unexamined life is not worth living' (West & Platon 1979, p.92) a reflected, posited approach to CSR is imagined as one in an optimal state. The values of the individual would in this context live in a dynamic with the organisational structure, the resultant dialectic between individual and organisation could create heterogeneity and differing of CSR definitions at an individual, group and organisational level. The individual is also subject not only to organisational influence, but from her engagement socially within and without the organisation.

A further parallel with implicit / explicit CSR, ethical principles are objective, not subjective:

'Ethical principles are not subjective measures that vary with cultural, social and economic conditions; they are objective statements that transcend countries, religions and times. They are the basic rules or first principles that have been proposed to ensure a "good" society. A "good" society is one in which people willingly cooperate for the benefit of all.' (Hosmer 1994, p.90)

For example, the EC originally defined CSR as voluntary: 'a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' (European Commission 2001, p.6). However they later changed their definition omitting the word voluntary CSR is defined by the European Commission as 'the

responsibility of enterprises for their impacts on society' (European Commission 2011, p.6). The Commission encourages that enterprises 'should have in place a process to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders'.

In the body of literature there seems to be a good degree of multiplicity and plurality for example Carroll (1979) defines CSR in four parts: economic, legal, ethical and voluntary or philanthropic; which differentiates a voluntary and obligatory element of the responsibility of an organisation. This is distinct from other perspectives, for example Jones (1980), that states the CSR obligation is a broad one extending beyond shareholder groups and must be adopted voluntarily. There has been various debates regarding Carroll's pyramid of CSR, for example whether philanthropy is a discretionary activity and whether the ordering / priority in the triangle is correct (Baden & Harwood 2013).

In summary, it seems that there is some form of distinction between organisational responsibility and CSR, both from a historical and definitional sense. As a basis of further research, it is interesting to explore the applicable result of this distinction between organisational responsibility and CSR.

2.4. Jersey as an International Finance Centre

Jersey is classified by some as an Offshore Finance Centre (OFC) or more recently as an International Finance Centre (IFC), the latter representing a more absolute rather than relative concept. Jersey is small, international finance centre with competencies in handling international, multi-currency transactions and is a primary regulation jurisdiction. It has operated closely over the years with the rest of the British Isles and has provided a sustained income for its sovereign state. As a small jurisdiction, Jersey has suffered the perception of being a tax haven.

2.4.1. International, Offshore, Compliance and Due Diligence

Maurer (2005) examines the concept of offshore jurisdictions from an anthropological perspective, describing the Organization for Economic Cooperation and Development (OECD) initiatives to blacklist jurisdictions that engage in 'unfair tax competition' and employed 'peer review and pressure'. The OECD identified two types of tax havens: classic tax havens with little or no corporate taxation, and 'harmful preferential tax regimes'. Whilst OECD focussed on harmful taxation policies and transparency it could facilitate numerous jurisdictions to change their financial governance to get off the blacklist.

To get off the blacklist, offshore jurisdictions would make legislative changes as well as develop due diligence, to take reasonable efforts to ascertain that incorporating entities are who they say they

are. Maurer describes the due diligence of 'reasonable man' over the self-interested 'economic man' being important for offshore jurisdictions. The Know Your Customer (KYC) database and data mining industry has grown considerably in response to the rise of 'due diligent man'.

However, OECD was not without both widespread debate and criticism; the main arguments were around perceived imperialism on behalf of powerful countries, tantamount to bullying versus the need to enhance and protect good governance in a globalised economy. In comparison, the Financial Action Task Force (FATF) focusses on financial crime and money laundering and the Basel Committee on prudential issues in Banking as well as anti-money laundering.

Sharman (2010) discusses the use of offshore jurisdictions by high net worth individuals and companies to hide profits, reduce taxes and issue debt without liability; in effect allowing simultaneous ownership and non-ownership of entities across jurisdictions and allowing countries to 'round-trip' investment to turn it into foreign investment with reduced taxation. Sharman describes common characteristics of an offshore centre or tax haven as having no taxes, tight financial secrecy and light regulation.

A well-known example of the abuse of offshoring is the Special Purpose Entities used by Enron to hide increasing debts whilst keeping them off the balance sheet. The series of complex structures went through more than 600 entities based in Cayman Islands and 800 in Delaware. Whilst Enron's stock price increased, the financial structures succeeded in keeping the debt off the balance sheet, however, when the stock price began to fall, the SPE value fell, triggering an event which meant Enron had to guarantee the debt causing it to appear on the balance sheet.

Sharma (2010) identifies a number of initiatives that have been employed by offshore jurisdictions and related bodies, to narrow the range of ambiguity and increase transparency at a trans-national level, citing bodies such as FATF and the Basel Committee; an effective approach being the whitelisting or blacklisting of jurisdictions. Sharman stated that there has been partial success in tackling the issues regarding offshore jurisdictions and that more could be done: the quantification of off-balance sheet vehicles, hedge funds and as much as is possible the borderline legal and illegal practices of tax avoidance, tax evasion, money laundering and hiding of corrupt monies.

In respect of the term 'tax-haven' research has been conducted to establish what constitutes a tax haven, for example a smaller jurisdiction with a high GDP per capita, a high percentage of GDP in services and to a lesser extent whether the jurisdiction was a former British colony (Mara 2015). This definition does fall foul of the criticism of size and potential 'imperialism', for example if a larger jurisdiction were to meet all criteria except size does that mean it would be automatically excluded

from scope definition? MNCs are likely to use tax-havens more as time goes on, particularly high technology manufacturing and services companies where there is a high level of intangible assets (Jones & Temouri 2016).

2.4.1. SMEs and Small to Medium Subsidiaries in Jersey

As has been identified earlier in this document, the small physical and population size of Jersey tends to set various structural properties of target organisations. One of these properties is the business unit size, which generally fits into the SME category. To such ends, investigating the research background of SME in respect of this research study is of benefit.

CSR in SMEs is not just an instrumental, external-facing marketing tool, More CSR in SMEs can be seen as a reflection of the companies' intrinsic values (Nielsen & Thomsen 2009). CSR communication is *personal* on behalf of an SME particularly in respect of the companies' employees.

Statistics indicate that 90% of companies in the world are SMEs, which accounts for almost 65% of employment (Cheah et al. 2011), and are not smaller versions of big companies (Tilley 2000). There is not much difference between owner and management (Russo & Tencati 2009) and a human element can be seen more clearly than with a larger firm's tendency to display paternalistic and authoritarian behaviours; informal relationships and communication are prevalent (Preuss & Perschke 2010). The SME human element of management is rooted in management personality hence a greater level of honesty and integrity and be assumed; SME actions do not tend to be solely a function of purely profit focus (Baden et al. 2011).

An interesting question regarding smaller business unit in a research context is how does a subsidiary business unit of a large multinational compare with an SME of equivalent size? It can be inferred that the Subsidiary would express at least some qualities of the parent organisation, although how pervasive these qualities are needs further investigation. In respect of CSR, such investigation would progress by understanding the nature of CSR in respect of the business unit and the parent company; such understanding could be compared with equivalent companies that are a single business unit or parent SME. A resultant reflection would be the question of the CSR behaviour of an SME which spans multiple jurisdictions or has multiple disparate business units, does subsidiary business unit behave in a way similar to its parent, or in a way that is contextual to its immediate environment?

SMEs experience more autonomy by SME managers which will affect CSR actions and agendas (Jenkins 2006). SME employees also experience greater flexibility and capacity to react (Preuss & Perschke 2010) which may be linked to the multi-functionality of SME employees (Perrini et al.

2007). SMEs tend to establish closer ties with their local community (Kobeissi 2009) and can vary their behaviour according to the demands of their supply chain (Russo & Tencati 2009).

Jenkins (Jenkins 2006) points out that the motivation for adoption of CSR in respect of SMEs can be distinct from larger companies. Such drivers include internal owner / manager related drivers of an ethical / moral nature over pressure, Jenkins highlights well-being and motivation-related phrases such as 'the right thing to do', 'everybody has a responsibility to do what they can' and 'well-being and satisfaction'.

2.4.2. Moral Hypocrisy and Euphemism

The concept of moral philosophy is of value to this research as it can support the concept of an incongruent relationship between implicit and explicit CSR. Metaphorically, the sea and shore are natural systems, the sea flows in patterns that have some determinism and lots of fluid, unpredictable patterns. The shore holds this dynamic, remaining defined and largely unmoving. From an organisational perspective, what if the fluid social dynamic acts in a contrary manner to its natural state? It could be argued that this pattern is at odds to the optimal state of the organisation and to such ends something is amiss. This is how moral hypocrisy could be perceived, an organisation's stated intent at odds with its behaviour.

Stevens et al. (2005) researched how ethics policies influenced finance director's strategic choices by surveying 302 senior financial executives and developing hypotheses based on the integration of planned behaviour and stakeholder theories. The respondents perceived a greater pressure from non-market stakeholders than market stakeholders. However, market stakeholders had a significant and positive influence on senior financial executives' use of ethics codes whereas the effect of non-market stakeholders was not significant. The link between training and use of ethics codes was supported.

Muller and Kräussl (2011) researched the link between philanthropic corporate donations of Fortune 500 firms at the time of Hurricane Katrina, finding that *irresponsible* firms were associated with the largest stock price drop and the greatest likelihood of making a subsequent charitable donation at the time of the disaster. To measure stock priced the cumulative abnormal returns (CAR) was calculated for 383 of the Fortune 500 firms (after a process of filtering out certain firms, for example oil companies which were significantly affected by the disaster); social irresponsibility was measured using the Kinder, Lydenberg and Domini (KLD) database.

In terms of the interrelation between perception and practice, Batson et al. (2006) develop the concept of moral hypocrisy as a 'motivation to appear moral yet, if possible, avoid the cost of

actually being moral' and that in business, moral hypocrisy was turning from a pragmatic approach to a prescriptive one. Batson et al outline a series of conditions for moral hypocrisy to become active:

- the individual faces decisions that determine the distribution of valuable assets to two or more individuals (Condition 1),
- the individual has a clear preference for distribution (Condition 2),
- the individual recognises that the preferred distribution will violate one or more moral principles (Condition 3),
- the relevant principles are not experienced as sufficiently strong to overcome the desire for the preferred distribution (Condition 4),
- the individual still wants to be seen as moral (Condition 5) and
- the situation has enough ambiguity or 'wiggle room' to enable the individual to act in a way that appears to be in line with relevant moral principles (Condition 6).

The resultant reflection is whether, for example, CSR strategy can be used to support moral hypocrisy in a contemporary business context. If the desired distribution of valuable assets does meet conditions, and does conform to the basic rules of society, then a market-based argument can be used to justify hypocrisy. In respect of relevance to this research, a link between explicit and implicit CSR can be mediated through the spectrum of morality, or indeed moral hypocrisy, as in the case of hurricane Katrina and more contextually through the interaction between a Jersey-based organisation's explicit CSR strategy, its organisational strategy and the day-to-day functioning of the organisation. If public facing artefacts are contra the actions of the organisation an argument can be made for moral hypocrisy and CSR that is not fully functioning.

La Cour and Kromann (2011) examine how CSR reports of large multinational corporations are written using euphemisms to minimise the risk of hypocrisy, for example the communication to stakeholders of the well-intentioned CSR policy which in practice are acted differently. The study was undertaken by analysing CSR reports from 50 corporations with the largest turnover in the world and codified euphemisms such as 'Being a good neighbour', words and phrases that are not normally used in economic discourse and can be substituted for an economic term, in the case of the example one could replace the word 'neighbour' with the term 'philanthropically responsible actor' or 'stakeholder'. Empirical findings identified common usage of the following words: philanthropic (42%), committed (88%), duty (19%), giving (46%), care (40%) and love (6%). La Cour and Kromann outline findings of occurring euphemisms instead of certain words: employee (77%), corporation (73%), Strategy (56%), stakeholder (42%) and community (29%). The use of euphemisms to address multiple stakeholders to potentially reduce hypocrisy when reporting to, for example, stakeholders and shareholders is a useful approach, although one that is not without risk. Morgan (1986) states

that adapting to complexity can be enhanced by encouraging multiple viewpoints, therefore euphemisms and hypocrisy can under certain circumstances be considered independent yet the former is useful at a premium to risk, the later to be diligently avoided.

To such ends, how an organisation presents its strategy and how it behaves is of interest, particularly the implicit / explicit dialectic. How people speak to each other in context of how the organisation presents itself is of interest to the development of an implicit / explicit framework. For example the cultural web (Johnson 1992; Alvesson & Sveningsson 2015) demonstrates the prevalence of harder, codified artefacts and softer dialogues / ways of being, the resultant picture being that of the tacit coexisting with the rational.

2.5. Implicit / Explicit CSR

2.5.1. Introduction

This section starts by providing an overview of the developmental framework of Matten and Moon in respect of Implicit / Explicit CSR (Matten & Moon 2008). Then an overview of several propositions put forward by Campbell regarding whether companies are more or less likely to act responsibly using institutional theory as a basis, which are used in the interviews.

This is to be considered the basis for the implicit / explicit model as CSR has a strong basis in institutional theory. We need to build a structure around which we can hold the more dynamic elements of an organisation's existence and prosperity.

2.5.2. Initial Framework: Institutional, Implicit / Explicit CSR (Matten & Moon 2008)

The article by (Matten & Moon 2008) provides an interesting and useful start point for analysing the implicit / explicit spectrum of CSR. Their definition of implicit / explicit is mainly based on institutional theory, in particular near-external influences and would benefit from further development, for example in terms of internal capabilities and the dialectic between implicit / tacit and explicit / codified knowledge assets. The article also compares differences between countries in United States and Europe, which provides a generalised overview. This research proposal aims to develop the concept of implicit / explicit CSR within the organisation by means of other perspectives. For example, the sense making perspective, (Weick 2012; Weber & Glynn 2006; Senge 1998; Gioia & Chittipeddi 1991) allows the exploration of organisational phenomena, allowing the researcher to drill into tacit and codified elements of CSR in the organisation through a lens that is complementary to the institutional perspective. The sensemaking perspective is based on Weick's original article entitled 'Enacted Sensemaking in Crisis Situations' (Weick 1988). Weick highlights the issue that an explorer can never know what she is exploring until it has been explored. This sense-making

approach can be used in the exploration of meaningfulness at work (Aguinis & Glavas 2017) and how the organisational actor perceives CSR in the organisation they work for.

Matten and Moon develop the concepts of explicit and implicit CSR. They define explicit CSR as corporate policies that assume and articulate responsibility for some societal interests, stating that these interests tend to be in the form of a voluntary activity, for example by providing disaster relief to hurricane Katrina victims in 2005 (Roner 2005). Explicit CSR may be responsive to stakeholder pressure and may be involved partnerships with governmental and non-governmental organisations. Explicit CSR relies on corporate discretion rather than reflecting laws and authority of salient associations.

Matten and Moon's state that two research questions have been answered, based on their definition of explicit CSR:

- CSR in Europe has historically been more explicit in US than in Europe
- CSR in Europe has become more explicit over time

The article also states that the framework could be extended to outside of US / Europe, for example Africa and Asia. This research initiative aims to explore the jurisdiction of Jersey, using the implicit / explicit framework as a method of comparison between other jurisdictions.

Oliver (1991) states that organisations may not just act ethically or responsibility in anticipation of organisational gain but because it would be unthinkable to do otherwise or by an acceptance of the institutional values and practices. Oliver develops a series of hypotheses from crossing and analysing the two following two dimensions to form ten hypothetical dimensions:

- A series of strategy processes that an organisation can adopt in response to pressure toward conformity with the institutional environment: acquiescence, compromise, avoidance, defiance, and manipulation
- A series of antecedents of strategic responses: cause (*legitimacy / efficiency*), constituents (*multiplicity / dependence*), content (*consistency / constraint*), control (*coercion / diffusion*), context (*uncertainty / interconnectedness*)

The result is an attempt to address a criticism of institutional theory, the assumption of organisational passivity, by investigating the range of responses to institutional environmental pressure.

There is a need for middle managers to engage in a range of interpretive activities that facilitate change, in effect acting as 'change facilitators' (Balogun 2003). This informs the personal changes they attempt to undertake and act to role model this intent, guiding people through organisational

change. This mediating role acts as a sensemaking activity, which in turn facilitates emotional balancing and a sense of continuity and change (Maitlis & Sonenshein 2010).

A model of response to external pressure is taken further by Philippe and Durand (2010) who develop a matrix based on compliance with the goal and level of commitment to the procedures to examine the effect of conforming / non-conforming behaviours on firm reputation based on environmental disclosures of 90 US firms. Philippe and Durand find evidence for compliance with socially approved goals (strengthening and abiding behaviours) enhances the reputational scores of companies; they also find no correlation between non-compliance and reduction in reputational score, arguing for a buffering effect.

The studies above lend credence to there being many viable strategies in response to external pressures, like compliance and regulation. There is also a link between acting in accordance with socially approved goal and constructive outcome for the organisation in terms of reputation.

However, by way of example, there is a puzzle as to why the financial crisis of 2008 took so long to be recognised by regulators (Schultz & Wehmeier 2010). The Federal Open Market Committee (FOMC) showed surprisingly little recognition that the financial meltdown was underway, even after the collapse of Lehman Brothers on September 15th, 2008. The sensemaking perspective provides insight to the nature of the disparity, specifically that the macroeconomic frameworks dominated the FOMC committees and these separate issues were never connected.

Matten and Moon's article describes four prerequisites for CSR: the existence of a functioning market which corporations have discretion over their responses to market, that there exists a functional government and legal institutions that guarantee and administer the market, that market institutions neither capture or captured by market actors and that there exists a society which articulates social values and preferences, to which government and market actors respond (Matten & Moon 2008).

Implicit CSR, as defined by the article, refers to the values, norms and rules that sit within the wider formal and informal societal institutions, in effect corporations responding to societal obligation in collective terms. Differentiation between implicit / explicit CSR can be seen in the language an organisation uses, explicit CSR would tend to use the language of CSR in communicating practice and policy, unlike implicit CSR. Other properties of explicit / implicit CSR are as follows:

- **Intent** – explicit CSR tends to be voluntary, deliberate and often strategic (Porter & Kramer 2006) whereas implicit CSR is not considered voluntary or a deliberate corporate decision,

but rather as a result of a corporation's institutional environment; codified norms, rules and laws are not normally described as CSR.

- **Context** – Matten and Moon identify national context as a primary method of comparison in respect of the institutional framework. Institutions encouraging and providing discretion in conjunction with liberalised markets would expect to see a greater prevalence of explicit CSR, whereas economic frameworks with a more coordinated approach to governance, for example European countries, would tend to experience more implicit CSR.
- **Motivation** – Incentives and Opportunities in respect of explicit CSR are motivated by the perceptions of the organisations' stakeholders, whereas implicit CSR is motivated by values, norms and legitimate expectations of societal consensus.

Matten and Moon establish a basis for differentiation using the National Business Systems (NBS) Approach or societal effect approach (Maurice & Sorge 2000) which define key features of liberal market and coordinated market economies. (Whitley 1999) Identified features of historically grown national institutional frameworks: political systems, financial systems, education and labour systems, cultural systems, organisation of market processes, coordination and control systems

institutionalism' provides as helpful theoretical framework for understanding the comparative evaluation of CSR in Europe and US. The concept of organisational practices and process becoming institutionalised because they are considered legitimate. Such Legitimacy is developed through three key processes: coercive isomorphism, mimetic processes and normative processes. Coercive isomorphisms are the externally codified rules, norms or laws that assign legitimacy to new management processes, for example codes of conduct issued by the UN. Mimetic processes develop legitimacy through the manager's expectation of developing what can be considered best practice. Normative pressures are the educational and professional authorities that directly or indirectly set standards for legitimate organisational practices.

Matten and Moon's article applies the framework to the growth of explicit CSR in Europe, which the article argues is a response to changes in the historically grown institutional frameworks of European NBSs. Changes in Europe has stemmed historically from change in political systems and from the onset of mass unemployment, urban decay, civil unrest and fiscal stress starting in the 1960s and 1970s. As a result, governments encouraged CSR as part of the restoration of legitimate societal governance; the Economist described Marks and Spencer's experience on community work and charity as 'making a sensible investment in its marketplace. If urban disorders become a regular fact of life, many of its 260 stores would not survive' (Crook 2005). The article also highlights the emergence of new post-industrial issues, the proliferation of actors and networks, decentralisation

of decision-making and the increase of self-regulation on behalf of businesses. Another key driver of explicit CSR in Europe has been fair and ethical trade movements.

How can the explicit / implicit framework be applied to this research area? Firstly the near external environment can be analysed in terms of its implicit / explicit nature and secondly, Matten and Moon's framework can be used as a basis and the model can be developed further, focussing to a greater extent on the internal capabilities of the organisation. The model can be developed based on the assumption that the organisation is not homogeneous, only affected by influences external to the organisation. To such ends the developed framework can be used to compare organisations with a greater degree of granularity and would act to identify variations in organisations that would be considered similar within an institutional framework, focussing predominantly on near-external environment.

The next section utilises organisational knowledge creation to fulfil the development of Matten and Moon's institutional implicit / explicit model, expanding on the implicit / explicit dimension of individuals and groups that are members of the organisation.

2.5.3. Campbell's 8 Propositions

This section develops concepts from Campbell's 8 propositions of whether a company will behave more or less responsibly, based on a series of influences and conditions (Campbell 2007). The propositions are used in the case study as part of a questionnaire that respondents completed after their semi-structured interviews. The questionnaires were used in the case study in order to triangulate perspectives and findings.

Maignan and Ralston (Maignan & Ralston 2002) stated that of the 100 firms they examined, the following motivations to act in socially responsible ways which were displayed by firms:

- Managers valued such behaviour in its own right
- Managers believed the behaviour enhanced financial performance
- External stakeholder groups pressured the firms to behave in socially responsible ways

Campbell (Campbell 2007) outlines the minimum behavioural standard with respect to the corporation: not to knowingly do anything that could harm their stakeholders and if corporations do harm they must then rectify it whenever the harm is discovered and brought to their attention.

Campbell initially sets out two propositions for whether an organisation will act in more socially responsible ways that have a focus on economic conditions. Firstly, that the organisations weak financial performance in an unhealthy economic environment will contribute to less socially

responsible ways (Proposition 1). Secondly if there is too much or too little competition then an organisation is likely to act in a less responsible manner (Proposition 2). In terms of this study, Jersey's economic conditions are stable although there has been a significant impact felt by citizens and companies as a result of the 2008 global financial issues. Competition is a factor, there are some barriers to entry regarding industries in Jersey and there is also a limited market domestically and internationally for all sectors of Jersey's economy, that is financial, legal, agricultural, touristic and technological.

In terms of institutional conditions, Campbell (Campbell 2007) states that property rights and by implication other forms of state regulation may affect the degree to which corporations behave in socially responsible ways. Campbell also looks to de-regulation, stating that during the 1980s and 1990s the de-regulation created an environment where U.S. corporations began to take more liberties and act in more socially irresponsible ways, citing the argument that Enron, U.S. and accounting frauds in the 1990s can be attributed in large part to feeble regulation or de-regulation (Economist, 2004). The resultant proposition is that corporations will act more responsibly if there are strong and enforced state regulations in place based on negotiation and consensus between corporations, government and other relevant stakeholders (Proposition 3). In respect of Jersey regulation, financial services is well regulated, the legal industry is self-regulated and the Information Technology industry currently has no regulation outside of international standards and agencies. It would be interesting to evaluate the perspective that organisational members have in respect of regulation and any impact that may have on the organisation they are part of. The next proposition is that corporations are likely to act more responsibly if there is a system of well-organised and effective self-regulation, particularly if it is based on the threat of state intervention (Proposition 4). Campbell states that sometimes industry moves towards self-regulation out of a concern that to do otherwise would eventually result in state regulatory intervention, and self-regulation by industry is often linked to the state.

The next proposition (Proposition 5) relates to external stakeholder pressure, where NGOs have developed an increasing presence in the institutional field of CSR (Doh & Guay 2006). For example Scandinavian consumer groups long pressed for more environmentally friendly products which spurred local producers to improve their practices (Martin 2002). The outsider influences, and not just state-regulation, in sufficient strength provide a counterbalance to corporate power (Schneiberg & Bartley 2001).

Campbell's Proposition 6 posits that normative calls for social responsible behaviour that become institutionalised will increase an organisation's propensity towards socially responsible behaviour.

Such institutionalisation will be in the form of important business publications, business school curricula and other venues that organisational members participate in. For example, Danish business associations played an important role in educating their members about the importance of working with labour unions and state officials, helping develop principles and practices that supported workers during periods of unemployment, helping them find new jobs. Business associations also play an important part during the early twentieth century, educating members about long term benefits of better industrial relations, worker compensation and fairer trade practice; however, some associations were opposed to the efforts of more progressive associations, for example the National Association of Manufacturers.

With the next proposition (Proposition 7), Campbell states that Corporations will be more likely to act in socially responsible ways if they belong to trade or employer associations and these associations are organised in a way that supports socially responsible behaviour. The related proposition (Proposition 8) states that corporations will act in more responsible ways if they are engaged in institutionalised dialogue with unions, employees, community groups and stakeholders.

In conclusion, Campbell makes three points, firstly that the institutional environment is not static, that there are dynamic pressures that ebb and flow over time, causing shifts and changes in the environment over time. Secondly, that increased globalisation requiring governments to deregulate (and other neoliberal policies) is not incompatible with institutions acting in socially responsible ways; that research suggests that economic development improves when corporations treat their workers fairly. Scandinavian countries Finland, Sweden and Denmark are among the four most competitive economies in the world and are also ranked very high in terms of the strong ethical behaviour of their national corporations. Campbell's final point is that the call to managers to act in socially responsible ways may help, however institutions are critical in ensuring that social responsibility is not just paid lip service to.

2.6. Personal Definition of CSR

The personal definition of CSR stems from the realisation that many of the businesses and business units in Jersey are of the size of a small to medium enterprise (SME). Vyakarnam et al. state that small businesses account for 90% of businesses in the UK (1997) and that this section of business has received little attention in terms of research. From their analysis of research, four major themes arose: the general ethos of business activity, role in society, conflicts of interest and issues of personality. In respect of role in society, the predominant issues were defining what the role of the business was in society, which set of stakeholders to respond to and distinguishing between moral and legal responsibility. Personality issues concerned in particular the firing of someone and the

ethical dilemmas surrounding this, for example how does someone fire a young employee from a broken home or a 60-year-old employee?

Aguinis and Glavas (2017) use the sense-making perspective to as a mechanism for individuals to find meaning in their work. They state that there is a gap in individual-level CSR stating that only 4% of articles examined an individual level of CSR, although research concludes that working for socially responsible companies leads to increased organisational identification, employee engagement, retention, organisational citizenship behaviour and improved employee relations (Aguinis & Glavas 2012).

Murillo states that the values of the founding entrepreneur are of major importance when deciding on CSR strategy (Murillo & Lozano 2006). Also important was the need to be well placed in the marketplace. Murillo also states that CSR is perceived as an indicator of professionalism, far removed from a systemised and formalised CSR policy. Murillo states there is a need to pay attention to language commonly used in terms of CSR and even align the term CSR with *responsible competitiveness* and thereby linking CSR to improvements in competitiveness. Murrillo's research recommends that companies link CSR to competitive improvement, that sector and dimension are relevant to the development of CSR and business to business companies are prone to developing a commitment towards CSR.

Sakar and Searcy (2016) argue that CSR's relevance is increasing, however it is being charged as a hollow or vacuous concept. Wickert, Scherer and Spence (2016) argue that the gaps in CSR research literature, related to impression management and substantive implementation of CSR policy. Gond, Akremi, Swaen et al. (2017) argue for a person-centric view of CSR, integrating organizational psychology with CSR insights. Glavas (2016) based on gaps in literature suggests a humanistic CSR research agenda which would incorporate the whole and ideal self, meaningfulness, relational job design and creative potential.

Rahman defines a series of definitional dimensions in respect of CSR (Rahman 2011). The dimensions relevant to 21st century CSR are as follows: integration of social and environmental concern, voluntariness, ethical behaviour, economic development, improving the quality of life of the citizens, human rights, labour rights, protection of environment, fight against corruption, transparency and accountability. The dimensions defined by Rahman across history are as follows:

- Obligation to the society
- Stakeholders involvement
- Improving the quality of life

- Economic development
- Ethical business practice
- Law abiding
- Voluntariness
- Human rights
- Protection of Environment
- Transparency & accountability

Hemingway and MacLagan suggest that in respect of CSR initiatives and how they represent individuals' values, the responsibility is in evidence is less corporate. They also explore managers' values in respect of the influence that these values have on CSR at the organisation. Hemingway and MacLagan suggest the following drivers of CSR: philanthropy and religious values, social change and personal values. This relates to Weick's perspective of faith, evidence and action differentiating by redoing, labelling, discarding, enacting, believing and substantiating (Weick 2006). Sensemaking can be seen as specific processes, generating specific episodes that are triggered by a series of ambiguous events (Sandberg & Tsoukas 2014).

In respect of redoing, when people in organisations tend 'introduce' 'order' and there is no guarantee it will persist, resulting in a sense of impermanence which is apparent in everyday life; people believe ahead of the evidence. In respect of labelling, vocabularies are seen to be tools for coping rather than tools of representation (Rorty 1989).

The idea of faith and action can be applied to CSR concepts, and how respondents define CSR for themselves; what are the common elements of the respondent's definition of CSR. What are the core beliefs in respect of CSR, what is dropped and how is the personal definition substantiated?

Godfrey and Hatch recommends research from the perspective of ethical and social responsibility issue from many perspectives and disciplines rather than focussing on one single area (Godfrey & Hatch 2007). So rather than advocating a single model, Godfrey and Hatch advocate a wider perspective on corporate social involvement in general. In addition, Godfrey and Hatch discuss personal values and CSR, quoting Wilson:

'... a new, younger generation of managers is energizing, educated to the needs of their fellow citizens and the planet and anxious to do the right thing.' (Wilson 2002, p.8)

And Robertson:

'... employees bring their values [including consumer values] into their work setting'
(Robertson 1991, p.120)

Whilst it is true that empirical evidence supports the view that CEOs tend to establish ethical norms for organisations (Desai & Rittenburg 1997), there is also evidence that middle-managers are the socially responsible change-agents, stating that 'the all-out support of top-management is not necessarily a requirement for the success of socially responsible buying' (Drumwright 1994, p.700). This research intends to extend the scope of research to all members of the organisation with the aim of ascertaining a more generalised personal definition.

Ambiguity regarding definitional construct has been recognised for some time (Zenisek 1979) based on a dearth of empirical and theoretical support for various models of CSR (Sarkar & Searcy 2016). Based on the six decades of CSR research there seems to be little progress made in respect of the development and agreement of a single definition of CSR (Campbell 2007).

The researcher feels that in respect of this research, there is an important part to play in establishing the definition and definitional dimensions by which organisational actors progress a CSR strategy. To such ends, the research design and evidence collection should explore the respondents' definitions, understanding, values and beliefs in respect of CSR. Individual's personal values are a factor in the formulation, adoption and implementation of CSR policies in organisations (Godfrey & Hatch 2007) and influence is enacted through personal discretion whether that discretion is formally permitted, as a result of ambiguity in procedures or as a unilateral exercise or initiative against organisational norms.

Research demonstrates how employee attitudes and behaviours are influenced by how fair they feel their organisations' actions are (Cropanzano et al. 2001). Employees' perceptions of CSR will trigger emotional, attitudinal and behavioural responses (Rupp et al. 2006). Job applicants and employee perception of a firm's CSR affects how attractive these individuals perceive the firm to be (Greening & Turban 2000).

2.7. Implicit / Explicit Framework Development

2.7.1. Overview

This section aims to commence the journey from the solid basis which is the institutional platform combined with Matten and Moon's institutional framework. From here there are several areas where the framework can be expanded to include various influences on a person within an organisation that contribute to the way CSR is within an organisation. The section starts with analysis of research based on the tangible / intangible, rational / unconscious, explicit / tacit dimensions to

explore any areas of potential further exploration. These areas are worked into an augmented framework of Explicit / Implicit CSR using Matten and Moon (2008) as a basis.

This section aims to broaden the institutional perspective, incorporating implicit and explicit concepts. The social dynamic of an organisation, represented by the sea, is fluid and follows broad patterns whilst simultaneously displaying complex and at times chaotic behaviours expected of the sea. The organisational structures, cellular makeup, function and codified strategy are imbued with rational, ideology and politics which is akin to both the shore and the explicit makeup of the organisation. In this analogy, institutional theory is the shore. The sea in this analogy is the tacit nature of the individual within an organisation, an individual who has a fluid, independent, non-deterministic element to her nature, yet is housed by the institution she occupies.

This chapter develops a number of concepts that aim to extend Matten and Moon's Implicit / Explicit framework (Matten & Moon 2008). The elements including concepts from sensemaking (Weick 2012), personal or tacit Knowledge (Polanyi & Sen 1967), Emergent / Planned Strategy (Mintzberg 1983), organisational learning (Senge 1998; Argyris 1999) are combined to present a process by which CSR strategy can be internalised by the organisation. Such a model is proposed and explored during the case study data collection and analysis. It is here that the analogy of sea and shore is also extended, with the tacit, dynamic social elements flowing and ebbing over the explicit function and structure. It is here that the development of subtle elements of the organisation augment the institutional structure. The two resultant reflections are as follows. Firstly, it would be interesting to explore whether employees as well as manager's influence CSR policy within an organisation. Secondly, how does an employee's definition compare with a manager's definition, and does this definition change in different types or organisation?

2.7.2. The Tacit Dimension

Csikszentmihalyi explores creativity from a systemic perspective (1999) stating that psychologists tend to see creativity as a mental process, arguing that creativity is as much cultural and social process as a psychological one. For example, a very small number of gatekeepers: leading university professors who could certify the validity of Einstein's concepts. As a result, his work has become widely accepted and utilised further in the field of physics. Another example of the interaction between the individual and her cultural / social context in respect of creativity is the 10,000 people in Manhattan that constitute the field of modern art; they decide what deserves to be seen, what is bought and what becomes included in the domain of modern art.

Csikszentmihalyi develops a systemic model of creativity through the interaction that takes place between individual, domain and field which is depicted in figure 2.

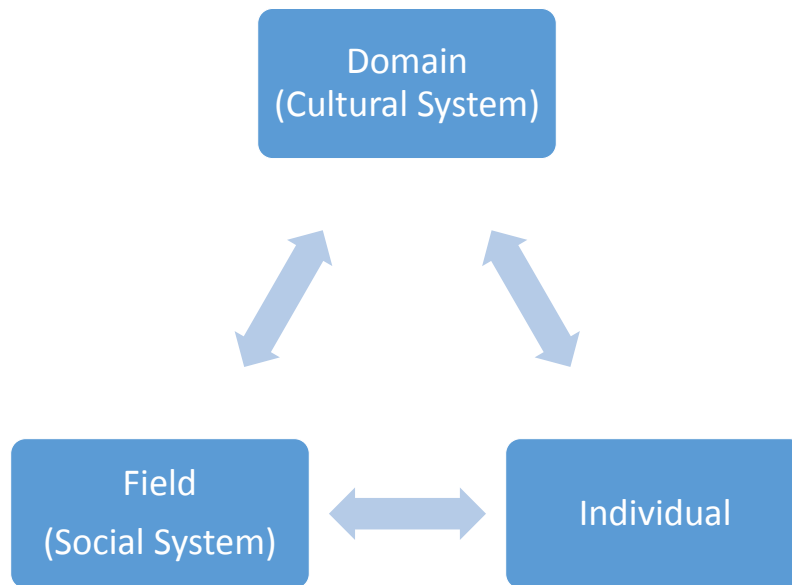


Figure 2 - Csikszentmihalyi's Systems Model of Creativity

As Kuhn stated (Kuhn 1962) potentially creative young people will not be drawn to domains where all the basic questions have been solved; where they feel there are seen to be few or little extrinsic / intrinsic rewards as a result of solving important problems. The social context in which the individual exists plays an important part in evaluating and valuing the individual's creative outputs. Social conditions include openness to innovation, the nature of central authority, the state of rest / unrest of a society and external influences on a society. For example, the Italian Renaissance was in part due to the Arab and Middle Eastern influences and the seaports Venice, Genoa and Naples. Periods of social unrest often coincide with creativity (Simonton 1991). The field contains the group of experts that act as gatekeepers, that engage in a community of practice.

Csikszentmihalyi states the role of the individual in this creative system has various properties, which include:

- A family background that fosters curiosity
- Ethnicity, family background and religious background play a part in direction towards creative domains
- Cultural capital and mentors are important in development of domain expertise
- Marginality seems to be more conducive to creativity than middle-class conventionality
- In certain domains, genetic inheritance may play an important role
- A great deal of intrinsic motivation is required

- Cognitive ability is required
- An openness to experience is required along with an ability to appropriate traits which may well result in contradictory behaviours

To relate this to CSR, the individual within an organisation is placed in a context where she experiences the current accepted practices based on a number of influences, not only institutional but social, cultural and personal. A resultant question is to what extent does the individual feel she can be creative in respect of CSR practices and activities; also, how is the definition of CSR constructed?

Another influence on an individual within an organisation is her interaction within various teams she is part of. West and Sacramento (2006) develop framework for team innovation based on 12 propositions. Propositions that contribute to the extrinsic / intrinsic dialectic are as follows:

- Intrinsically motivating tasks
- High extrinsic demands
- Selection of innovative people
- Diversity in skills and demography
- A learning and development climate
- Norms of innovation
- Reflexivity
- Leadership supportive of innovation
- Encouraging appropriate conflict and dissent

Intrinsic motivation relies on evaluation, feedback and autonomy, whilst not too high and not too low extrinsic demands also support team innovation. Team diversity is important in terms of team selection, where openness and an appropriate diversity of skills, backgrounds and demography will support a multitude of perspectives in a constructive manner. Senior management needs to focus on the climate or the culture of the organisation so that team members can experience constructive challenges.

The nature of rationality and intuition is explored by Claxton (2006), who states that rational cleverness can be over-used, resulting intuitive thought is more effective under certain circumstances. In terms of complex decision making, people encouraged to think at an unconscious level made the best decisions, leading to clearer, more polarized and more integrated representations in memory (Dijksterhuis 2004). Unconscious thought can increase post-choice satisfaction and introspecting without reason can reduce post-choice satisfaction (Dijksterhuis & van

Olden 2006); unconscious thought is goal dependent (Bos et al. 2008). Likewise, intuitive judgement was studied by asking students to rate jam and these results were compared with experts. Students who were asked why they felt the way they did agreed less with the experts than those who weren't. In this complex evaluation process, those who were allowed to evaluate intuitively agreed with their own findings to a greater extent and were closer to the expert opinion of strawberry jam. To such ends, there seems to be a place for intuitive, unconscious thought as there is a place for rational thought. Explicit, methodological thinking breaks down as the number of variables to be considered increases beyond a certain point (Dijksterhuis 2004). The potential folly of an over-dependence on rational behaviour is encapsulated in Sen's highly referenced quote (Sen 1988):

'To try to use the demands of rationality in going to battle on behalf of the standard behavioural assumption of economic theory (to wit, actual self-interest maximization) is like leading a cavalry charge on a lame donkey.' (pg. 16)

The quote pertains to utilitarian economics and self-interest maximisation and Sen's argument for welfare economics which in turn incorporates moral sentiments and social interaction leading ultimately individual freedom, partial intrinsic valuation and ambiguity.

Indeed, an economic assonance with extrinsic / intrinsic treatment of phenomena results from Sen's work on rationality and freedom (Sen 2004):

"A camel" it has been said, "is a horse designed by committee." This might sound like a telling example of the terrible deficiencies of committee decisions, but it is really much too mild an indictment.' (pg. 65)

The quote by Sen is a precursor to a discussion about social choice theory and Arrow's 'impossibility theorem' (Arrow 1951). Arrow's theorem (in a breath-taking overview by this document) shows that even with simple conditions placed on a social choice procedure, all conditions cannot be met simultaneously. An example of these conditions is thus: that from a *universal domain of individual preferences*, satisfying *independence criteria* and the *Pareto principle*, that no dictatorship prevails; this statement is proved false by Arrow. Sen and Arrow's treatment of rationality is very much different from Dijksterhuis; the first represents an economic treatment and the second a psychological. However, there is an apparent similarity in the boundary to which rationality is possible or even advisable. This boundary posits the existence of another *realm* which seems to complement the rational one. This *not-rational realm* is argued differently between disciplines being intuitive / unconscious thought or the concept of freedom / social welfare; however, this other realm appears softer and darker than its counterpart. This softer, darker counterpart once again fits the

analogy of the sea, which can be seen clearly from the shore, we can throw pebbles in it, swim in it and take pictures of it. It is real and the shore would not exist in its current form without it. It is much more difficult to understand the sea we observe, it does obey fundamental rules of gravity, chemistry and biology but if we are to determine it using our understanding of the beach we stand on, the fluidity and inwardness of the sea as a phenomena will result in a equally sized sea of paradoxes.

2.7.3. Personal Knowledge

Nonaka and Takeuchi state that the western approach to knowledge creation has profoundly shaped the way organisational theorists treat knowledge. Such an approach introduces a Cartesian split between subject and object, resulting in the perception that an organisation processes environmental information in order to adapt to suit the external stimuli. Polanyi (Polanyi & Sen 1967) differentiated tacit knowledge from explicit, tacit knowledge being personal, context specific and therefore hard to formalise and communicate. Explicit or codified information, on the other hand, is formal, systemic knowledge that can be transmitted. Nonaka and Takeuchi (1995) argue that organisations process information not only from external stimuli, but from inside out, that there is tacit information processed as well as explicit information. This differentiation coalesces with Matten and Moon's implicit / explicit CSR model and addresses the limitation addressed by Matten and Moon, in effect organisational knowledge creation can provide the interface into the organisation's capabilities from the external influences and as such provides scope for this research project to contribute to the field of knowledge.

Polanyi develops the concept of personal knowledge (Polanyi 1964) which details from a scientific perspective, objective knowledge cannot be separated from the subject, that is the person who seeks to attain the knowledge. Marano (2013) states that in the diffusion of CSR practices and policies, consideration is given to the codified or tacit nature of knowledge; also the extent to which practices are successfully diffused across the organisation (Szulanski 2002). Like an organisation in general, the diffusion of CSR knowledge, practices and policies will contain tacit and codified elements. An organisation exists as a geographically dispersed and goal-disparate entity which can be conceptualised as an inter-organisational network, embedded in an external network of parties such as customers, suppliers, regulators and so on (Ghoshal & Bartlett 1990); the resultant framework is that of an internally differentiated inter-organisational network.

Nonaka and Takeuchi argue that the key to knowledge creation lies in the mobilisation and conversion of tacit knowledge, differentiating knowledge from information by firstly attributing qualities of *belief* and *commitment* to information over knowledge and secondly stating that

knowledge is about *action* and *meaning*, that is: '*knowledge is essentially related to human action*' and that knowledge is '*a dynamic human process of justifying personal belief toward the truth*'. There is a link here to the later discussed sense-making perspective in respect of the dynamic human process linked to sense-making, sense fixing and sense giving and in terms of the search for truth based on belief.

This is relevant to the research topic as the development of an explicit, codified CSR policy is related to the development of tacit qualities of the business, that knowledge assets within the organisation count toward CSR capabilities and such knowledge contains properties of truth, action, meaning and commitment (1994). An Implicit / explicit approach to knowledge creation also integrates well with the sense-making perspective as the stories, analogies and event clusters associated with members making sense of an organisational construct forms an integral part of the process of knowledge creation as the process of making tacit knowledge explicit utilises analogy and story-telling as a basis for codification (Nonaka & Takeuchi, 1995). Likewise, the process of CSR practice becoming policy or the process of organisational members internalising CSR knowledge assets / values will occur at the interaction between tacit and explicit knowledge, which in turn will use the process of sense-making, analogy and story-telling in order facilitate the process of externalisation / internalisation.

Information and knowledge are context-specific (Berger & Luckmann 1991), they depend on situation and are created dynamically in a social, interconnected context. For example a CSR policy or strategy is organisationally constructed into knowledge through its connection and interconnection with the organisation's environment and pertinent stakeholders which in turn affects the organisations business behaviour. Such an approach is useful in context of this research proposal for a number of reasons. Firstly, and as mentioned previously, Nonaka and Takeuchi's concept of *knowledge creation* complements the institutional approach developed by Matten and Moon, they both use the implicit / tacit and explicit / codified properties both recognise the dynamic nature of the dimension. Secondly, the concept of knowledge creation builds on the limitations identified by Matten and Moon in respect of their framework. Lastly, the knowledge creation framework provides a different perspective on the implicit / explicit dimensions and can help develop the dynamic / evolutionary nature of CSR within an organisation. The framework of knowledge creation will also fit well with the sense-making perspective detailed later.

Table
Tacit

Knowledge of experience (body)	Knowledge of Rationality (mind)
Simultaneous knowledge (here and now)	Sequential knowledge (there and then)
Analogue knowledge (practice)	Digital knowledge (theory)

2 -
and

Rational Dimensions

The two types of knowledge are not completely separate but mutually complementary entities and this dynamic model of knowledge creation assumes human knowledge being created and expanded through social processes between individuals, that is they are not confined within an individual (Nonaka et al. 1994). The process of knowledge creation and interplay flows from the individuals tacit nature into the tacit social realm of the organisation in the form of shared mental models, schemata, paradigms, perspectives, beliefs and viewpoints which help people to perceive the emergent knowledge. In terms of CSR, attention to the members of the organisation as autonomous individuals is an important facet of this research project, it is felt that much attention has been paid to an organisation's CSR policy / strategy, the organisations environment, the associations and standards placed upon an industry, the prevalent economic conditions and so on. However, it can be argued that it is equally important to focus attention on how a member of an organisation feels towards her involvement in CSR, how she makes sense of the organisation's construct, context and culture. Does a CSR policy make any difference to how an organisational members feels, acts? Is her intrinsic motivation altered in any way?

The dynamic model of knowledge creation developed by Nonaka and Takeuchi is anchored to the assumption that human knowledge is created and expanded through social interaction between tacit and explicit knowledge, a transformative process which is interactive and spirals outwards from tacit / individual knowledge being socialised and made explicit throughout the organisation. There are four modes of knowledge conversion:

- **Tacit to Tacit (Socialisation)** – The key to acquiring tacit knowledge is experience, the tacit knowledge is shared and transferred through observation, imitation and practice, for example playing the piano or learning to make delicious bread by imitating the head baker from a prestigious hotel.
- **Tacit to Explicit (Externalisation)** – Writing is an act of converting tacit knowledge into articulate knowledge (Emig 1983). Expressions are often inadequate, inconsistent and insufficient. Externalised knowledge conversion is seen in the process of concept creation and is triggered by dialogue or collective reflection in an induced or deducted capacity. Externalisation is often driven by metaphor, which is an important tool for creating a network of new concepts (Richards & Constable 1965).

- **Explicit to Explicit (Combination)** – A process of systemising concepts into a knowledge system by reconfiguration of existing information through sorting, adding, combining and categorising of explicit knowledge can lead to new knowledge. Middle management plays a critical roles in creating new concepts through networking of codified information and knowledge. Combination is realised at a top-management level when mid-range concepts are combined and integrated with strategic concepts to give new meaning to the latter.
- **Explicit to Tacit (Internalisation)** – The process of embodying explicit knowledge into tacit knowledge, which is closely related to ‘learning by doing’, a process which is helped if the knowledge is verbalised or documented in manuals, diagrams or stories.

Nonaka and Takeuchi argue that the modes form a continuous and dynamic interaction between implicit and explicit knowledge transfer, which they state forms a knowledge spiral, where the interchange of explicit and tacit knowledge transfer spirals outwards, tending to permeate the organisation over time. Socialisation builds a field of interaction, which triggers the sharing of experience and mental models. Next, externalisation is triggered by dialogue leading to the development of analogy and metaphor. Next, networking is triggered by the combination mode, thereby crystallising the knowledge into one or many artefacts such as a system, service or product. Then the process of learning by doing triggers the internalisation mode.

The scope of this literature review extends to the tacit and codified elements of knowledge creation and will exclude the knowledge spiral itself. This is for two reasons, firstly the flow of information in respect of CSR will be defined as cycling in the model extended from Matten and Moon, as there is a strong theoretical basis for an interrelation between implicit and explicit CSR practices and policies, however there isn't such a basis for nature of this dynamic interrelation. It is unclear how the model would represent the spiralling in an out of implicit / explicit knowledge and to such ends the researcher feels that a cyclic model is of use and it is not clear how useful a spiralling model would be. Secondly, and by way of example, Nonaka's work on incorporating Giddens' concepts of structure and agency into knowledge management has been criticised as being superficial and problematic (Zhu 2006). This work was criticised for taking a superficial reading of literary heavyweights such as Giddens, then incorporating them into knowledge management theory in a series of increasingly disconnected and sometimes contradictory threads. To such ends the research initiative aimed to incorporate valuable concepts from Nonaka and Takeuchi's work and incorporate them in a clear and unambiguous way. Another critique of Nonaka and Takeuchi's concepts in respect of knowledge management state that from an entropy perspective, only externalisation and internalisation are true conversations of knowledge, which are two of the four conversation

processes identified (McLean 2004). Once again, this critique give credence to the use of a cyclic, rather than spiral model in respect of implicit / explicit CSR.

An organisation cannot create knowledge by itself and there are enabling conditions for organisational knowledge creation (Nonaka & Takeuchi 1995):

- **Intention** – an organisations aspiration towards its goals by conceptualising a vision towards intentional knowledge creation.
- **Autonomy** – organisational members who are encouraged to act autonomously in the organisation’s structure will increase knowledge creation; where the ‘minimum critical specification’ (Morgan et al. 1997) is set as a prerequisite for self-organisation.
- **Fluctuation and Creative Chaos** – conditions which stimulate interaction between the organisation and external environment, presenting a pattern that is hard to predict at the beginning (Gleick 1997) and which is distinct from complete from complete disorder as it is ‘order without recursiveness’. Such conditions can exploit signals, ambiguity or noise in a system to increase knowledge creation.
- **Redundancy** – The intention to create slack resources rather than focus entirely on efficiency or uncertainty reduction. Developing resources beyond the immediate operational requirements of the organisation and intentional overlapping of information about business activities, management responsibilities increases the capacity for knowledge creation.
- **Requisite Variety** - (Ashby & others 1956) states that an organisation’s internal diversity must match the variety and complexity of the environment in order to address the requisite challenges and opportunities. Organisational members can adapt to contingency based on appropriate levels of diversity. Everyone in the organisation should be assured of the fastest access to the broadest variety of necessary information, going through the fewest steps.

The work of Nonaka, knowledge creation and indeed tacit knowledge has been heavily criticised. Strythe (Styhre 2004) argues that tacit knowledge is little more than an umbrella for unrepresentable knowledge, that the differentiation between tacit and explicit knowledge in not useful, with knowledge being the totality of a humans capacities and skills, using Heidegger (Heidegger 1971) that knowledge is always to be *on the way*, to be a process of becoming. As stated previously, Zhu (2006) welcomes Nonaka’s incorporation of Giddens (Giddens 1991) into knowledge management, however states that such an incorporation is superficial and problematic, for example the ‘theoretical omelette’ created by Giddens has not been addressed by Nonaka along with the concerns identified by Giddens of power and domination. Gourlay (Gourlay 2000) criticises the

Nonaka's knowledge creation because of ambiguities in the conceptualisation of knowledge and tacit / explicit knowledge, although is broadly supportive of Polanyi's construction of tacit knowledge: there being two types of awareness, focal and stimuli (Polanyi & Sen 1967).

It is based partly on this critique that the development of a research will progress by extracting useful elements of Nonaka and Takeuchi's framework and excluding elements that are not deemed to be of use. In particular, the knowledge spiral and the four modes of knowledge conversion are excluded in terms of their research utility and Polanyi's (Polanyi & Sen 1967; Polanyi 1964) concept of personal knowledge and its tacit dimension are to be extended going forwards.

2.7.4. Unintended Consequences, Sensemaking and CSR

Weick describes sensemaking as an ongoing retrospective development of plausible images that rationalise what people are doing (Weick et al. 2005). Taylor and Van Every (Taylor & Van Every 1999) describe sense making thus:

'Sensemaking is a way station on the road to a consensually constructed, co-ordinated system of action' (1999, p.275)

At that way stations, circumstances are:

'Turned into a situation that is comprehended explicitly in words and that serves as a springboard to action' (1999, p.40)

There are a number of main themes:

- The sensemaking framework (Gioia & Chittipeddi 1991) is cyclic and differentiated by a process of scanning the environment for threats (sensemaking), propagating the message (sense making) and transforming the organisation (energising) ,
- The context, process, reflection and enactment of planned / emergent change in an organisation acting to form a temporary cluster of stabilising events (Weick & Kiesler 1979), and
- Creating realities through the interconnected nature of institutional participant; their ideas, stories and dialogue.

There are numerous facets to the overarching concepts, in particular the concept of unintended consequences (March & Simon 1958; Weick 2004) is evolved into concepts of wisdom, mistakes, chaos and faith (Weick 2006). These concepts are built upon, using Agris and Schon's (Argyris & Schon 1974) double-loop learning and Senge's learning organisation (Senge 1998).

Sense making is applied in this research project to provide a lens through which research data can be interpreted, in particular how CSR becomes enacted in an organisation, how its members integrate CSR ideas and practices into their own world-view. Another useful sense making lens is the process of sense-making, sense giving and sense fixing that through this process of change, how assumptions of continuity, evolution, ambivalence, complexity and levels of analysis (Weick 2004) leads to ideas, continuity and evolution of CSR at an individual and organisational level.

Weick (Weick & Kiesler 1979) developed the concept of sense-making in the organisation and defines seven sense-making properties:

- Identity and identification is crucial
- Retrospection provides opportunity for sense-making
- People enact their environments
- Sense-making as a social activity
- Sense-making is ongoing
- People extract clues from their context
- People favour plausibility over accuracy

Sense-making is also differentiated in terms of process into sense-making, sense-giving and energising (Bartunek & Krim 1999) which in part derives from Argyris and Schon's distinction between a managers 'theories in use' and 'espoused theories'. Gioia and Chittipeddi (Gioia & Chittipeddi 1991) developed three cognitive processes being firstly sense-making which is the concept of scanning the internal / external environment for issues that risk affecting the organisation. Secondly, sense-giving which is the process of leaders interpreting and revising their conception of the organisation. The first two processes are cyclic, with the third process being a call to action, a process of energising in which the re-envisioned organisation is enacted. A point of reflection regarding this definition of sense-making is that the process focusses on leaders and strategic change, that all information flows through and is interpreted from individuals through senior management to the CEO.

There is an apparent parallel with the cyclic nature of sensemaking and double-loop learning, who argue that all human interaction is based on theories of action, whether espoused or in-use.

In particular Weick's (Weick 1995) concept of 'placement of items in a framework' and 'constructing meaning' are relevant to the context of CSR in an organisation, with CSR being the framework in which people can construct meaning, stating:

'There is a strong reflexive quality to this process. People make sense of things by seeing a world on which they already imposed what they believe. People discover their own inventions...'

Weick (Weick 2006) utilises Atlan's (Atlan 1979) metaphor of the organisation as the contrast between smoke and crystal, the crystal being the explicit, codified, structured organisational forms and the smoke being the tacit, complex social forms. In part the analogy used for this research project is derived from Atlan's metaphor, with the smoke being analogous to the sea and the crystal being analogous to the shore.

Weick (Weick 2004) cites Robert Merton's general bureaucracy model (March & Simon 1958), whose propositions start with a demand for control by top hierarchy, resulting in an emphasis on the reliability of behaviour within the organisation; in turn there are anticipated and unanticipated consequences resulting from the use of the machine model as a control device. Merton argues that emphasis on reliability and behaviour results in three consequences:

- *Reduced amount of personalised relationships* – officials react to other members of the organisation as representatives of positions that have specific rights and duties; an example of an unintended consequence is that evaluation and promotion are relatively independent of individual achievement.
- *Internalisation of the rules of the organisation* – a displacement from organisational goals that imbue constructive value to instrumental activities that imbue state of affairs and are perceived to be preferential.
- *Use of categorisation as a decision making technique* – categorising tends to restrict categories to a relatively small number, decreasing the amount of search for alternatives

Based on Merton's model, the resultant unanticipated behaviour of the individual includes:

- Rigidity of behaviour and defence of organisational status
 - Defensibility of individual action
- Difficulty with clients as a result of rigid behaviour
- Felt need to defend individual action

Merton's model (March & Simon 1958) is a closed loop, with anticipated and unanticipated consequences feeding back to the original impulse that is demand for control from top management. The concept of unintended consequences is useful from a number of CSR perspectives. Firstly, CSR Policies and Procedures may be seen as a form of control by top

management and as such demand for control may produce behaviour that acts in a contrary manner to desired outcome, for example an organisational member may see the latest CSR initiative and passively disengage from the process as a result of feeling controlled, the member may create a series of stories for themselves as to why the CSR policy is not for them, or that it is disingenuous for their organisation to act in such a manner, or yet still become ambivalent to the whole process.

Secondly, the increased use of categorisation (pre-determined assumptions and judgements on behalf of decision-makers) as a decision-making technique may cause the CSR process more bounded and less creative than it could be, for example the policy defined by a group-parent company causes the subsidiary to miss an opportunity at a local business unit level.

Lastly, there is a risk that the effectiveness of CSR could be compromised as the top-down, control-driven rules of the organisation are internalised and value-add activities are replaced by instrumental, perceived to be preferential activities, for example an annual beach-clean or other such community project could be what CSR in the organisation becomes known for and thus CSR becomes restricted to this narrow set of behaviours and activities. Another avenue of research is how the executive team (or as Merton classifies it, top hierarchy) and other members of the organisation behave from the perspective of CSR, whether they behave in a manner that is closer to the Merton model, or the sensemaking model.

The sensemaking perspective develops from theories such as the Merton Model of dysfunctional organisational learning and has developed into a contemporary theory of the organisation which contains the concept of complexity and conceptual affinities resulting in ideas, stories and wisdom generation. Weick (Weick 2004) states that ideas have their own context and assumptions, including the assumption of continuity, evolution, ambivalence, complexity and levels of analysis.

From a sensemaking perspective, CSR needs to develop a specific meaning of CSR, which supports dedicated and useful actions for individuals in the organisation (Cramer et al. 2004). In terms of sensemaking and CSR, the definition needs to be placed in a framework with a constructed meaning, the process being facilitated by identified change agents that expressed the meaning of CSR in a language that was attuned to the company's culture, which in turn elicited the enthusiasm of individuals in the organisation. Therefore, without a customised meaning in context of the institution rendered through the change agents, CSR did not make sense. Therefore, this research project aims to identify change agents in a target institution as well as people that are not change agents to compare and contrast the stories, beliefs and reflections held by each target group.

In term of organisational complexity, Schutz (Schutz 1982) argues that understanding progresses through three stages: superficial simplicity, confused complexity then profound simplicity; such progression is of interest in terms of CSR, the resultant reflection being whether CSR practice and policy regularly moves past superficial simplicity in target research respondents and the institutions they are members of.

Weick associates sensemaking with mindfulness (Weick & Putnam 2006), citing Chia's (Chia 2005) description of managing:

'Managing is firstly and fundamentally the task of becoming aware, attending to, sorting out and prioritising an inherently messy, fluxing, chaotic world of competing demands that are placed on manager's attention. It is creating order out of chaos. It is an art, not a science. Active perceptual organisation and the astute allocation of attention is a central feature of the managerial task' (p. 1092)

Weick states that the western mindfulness perspective is based on, for example (Langer 1989):

- differentiation and refinement of existing distinctions (p. 138)
- Creation of new discrete categories out of the continuous streams of events that flow through activities (p. 157)
- A more nuanced appreciation of context and of alternative ways to deal with it (p. 159)

With Langer's (Langer & Moldoveanu 2000) more recent, shortened definition being 'Mindfulness is a flexible state of mind in which we are actively engaged in the present, noticing new things and sensitive to context' (p. 220). The concept of mindfulness fits in well with organisational learning, for example Senge's concept of personal mastery, facilitation of double loop learning (Argyris 2008), and Szulanski's (Szulanski 2002) barriers to knowledge transfer being the absorptive capacity of the recipient.

Weick (Weick & Putnam 2006) states that secular benefits of mindfulness in the context of organisational studies are relevant (Putnam 2001) which is a combination of western and eastern approach. Dreyfuss and Dreyfuss (Dreyfus & Dreyfus 2005; Dreyfus & Dreyfus 2000) refer to arrational action which is action without conscious analytic decomposition and recombination; that experts do not solve problems or make decisions, they do what works. Weick states that distinction and differentiation remain important, but now their capabilities to mislead are more apparent.

Claxton (Claxton & Henry 2006) states that intelligence is not just rational, and that there are other forms of intelligence To such ends for this study it is interesting to study, the tacit or explicit nature

of organisational learning and knowledge creation in relation to the individual and her experience of CSR. Also it would be interesting to investigate CSR from the perspective of the rational / intuitive nature of an individual's sensemaking process.

2.8. Proposed Implicit / Explicit Framework

Based on the establishment in the previous section on a number of organisational elements that exist in the organisation, the researcher developed an extended model of implicit / explicit CSR which is based on Matten and Moon's framework (2008). Figure 1 from the beginning of this chapter details the resultant model, which incorporates a hypothesised framework containing:

- Implicit / explicit framework developed from Matten and Moon
 - The concept of movement between implicit / explicit CSR
 - interconnection between implicit / explicit CSR
- External / Internal influences on the organisation
 - External Influences - Institutional
 - The dynamic Organisation
 - Internal influences
- Emergence, Codification and Mutual Transformation

2.8.1. External Influences on the Organisation



Figure 3 - External Influences - Top Box

The framework has been discussed in the previous section and as such is the depiction of Matten and Moon's institutional and theoretical framework (Matten & Moon 2008). The institutional model is designed to compare organisations within economies and it has been developed here to compare organisations using a series of supplementary theories and models. The model develops a theoretical framework, hypothesising that European countries have less explicit and more implicit CSR than the US and that Europe's CSR is becoming more explicit over time. Oliver (1991) states that organisations may act responsibly in anticipation of gain but that it would also be unthinkable to do otherwise. Oliver also identifies a criticism of institutional theory which is the assumption of

organisational passivity. An application of this approach can be seen in the comparison between U.S. and Canadian companies (Thorne et al. 2017) where the implicit / explicit conceptual framework of Matten and Moon, finding that a positive association exists between CSR strategic alliances and the number of years that firms have issued standalone CSR reports in both countries and that US companies with high Sustainability Global Platform (SGP) indexes typically engage in more strategic alliances.

Matten and Moon's definition of explicit CSR tends to be voluntary, deliberate and often strategic whereas implicit is not considered voluntary or a deliberate decision. Norms, rules and laws are not normally described as CSR. The section on extending the institutional framework seeks to explore the implicit realm further, for example how does a member of an organisation feel about CSR, how do their values, beliefs and experience affect their perception of CSR. Context is important in terms of implicit CSR, although the researcher posits that not only the location of the institution and liberalisation of markets is important. For example, the influence of a domain of understanding in respect of CSR which is socialised in the context of the institution can influence the nature of implicit CSR.

Four main features of national institutional frameworks are political, financial, education / labour and cultural (Whitley 1999). Once again and from a personal perspective, a member of an organisation may behave in a way that does not conform to executive behavioural expectation, resulting in unanticipated consequences (March & Simon 1958) and indeed within the expectations and tolerances of institutional influence. Additionally, the corporation has an active role in shaping CSR policy rather than playing a totally passive role in the institutional model (Matten & Moon 2008). In order to identify further areas of exploration in terms of a respondent's experiences CSR, Campbell's 8 propositions has been introduced (Campbell 2007). The propositions are integrated into the implicit / explicit model of CSR.

From here, the implicit / explicit framework can be developed, allowing for a more dynamic, interactive and transformative model than with institutional theory alone. The institutional element of the developed framework resides in the overall structure of the framework itself, and also as an external influence on the organisation, which is represented in the 'External Influences' box. The concepts that are prevalent in the external influences box are those core to institutional theory, that of economy, market, associations, risk.

A good example of the implicit / explicit perspective from the near-external perspective is the changing influence exerted on German companies as they moved from implicit social

entrepreneurship on behalf of a number of main actors, to explicit CSR based on changes to organisations in German with more organised trade unions, stock corporations and a shrinking regulatory and mandatory dimension (Hiss 2009).

2.8.2. The Dynamic Organisation

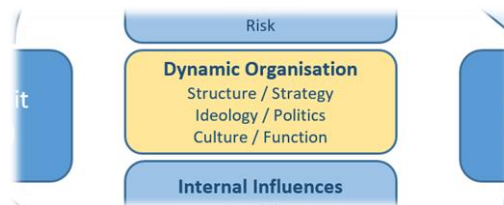


Figure 4 - Dynamic Organisation - Middle Box

The concept of the dynamic organisation in respect of this framework starts with sensemaking which is the process of forming consensually clustered meanings and events which in turn leads to further actions (Taylor & Van Every 1999; Weick et al. 2005). Sensemaking as a framework is cyclic and social, where members of an organisation scan the environment for threats, socialise the message and call to action (Gioia & Chittipeddi 1991). Planned and emergent change is reflected upon and enacted from the process of establishing a consensus of temporary cluster of stabilising events (Weick & Kiesler 1979). The construction of meaning through the placement of items in a cluster of events runs through all elements of dynamic organisation concept. At an organisational level, there are 'theories in use' and 'espoused theories' (Argyris 1999) that is akin to sense-making and sense-giving (Gioia & Chittipeddi 1991) which are analogous to Weick's citation of Atlan's organisational metaphor of smoke and crystal (Atlan 1979; Weick 2006). The smoke and crystal metaphor is adapted in this thesis to the analogy of sea and shore.

Sensemaking can be used as a model for individual's within an organisation to search for meaning (Aguinis & Glavas 2017) and focussing this search on individual and cross-level interactions. Sensemaking is made of five constituent components: specific episodes, ambiguous events, processes, outcomes and situational factors (Sandberg & Tsoukas 2014). Sensemaking research now tends to focus on minor surprises or ambiguities as well as major disasters and scholars tend to use the term very differently (Maitlis & Christianson 2013).

The sensemaking perspective provides supports the concept of the mutual interdependence and inter-transformational qualities of the implicit / explicit framework. Sensemaking highlights the nature of the dynamic organisation and the connection between implicit and explicit organisational elements, for example the social and functional elements. The Merton model of the organisation

(March & Simon 1958) cite a demand for control in respect of top-hierarchy as the cause of an emphasis on reliability of behaviour within the organisation. As a result, there are a number of intended and unintended consequences for such behavioural expectation, including a reduction in personal relationships, rules internalisation, use of categorisation in decision making, rigidity of behaviour and defensiveness in respect of behaviour. This behavioural expectation has a consequence of people being rewarded for doing what is perceived by management to add organisational value rather than what they feel will add value; in short members of an organisation can face the dilemma of whether they choose to do 'well' or do 'good'. This point is particularly relevant in respect of CSR, for two main reasons. Firstly, a respondent may feel that she has to answer certain questions in certain ways, that there is a prescriptive behaviour in respect of how she presents her feelings, beliefs and perspectives, particularly in respect of the organisation she works for. Secondly, CSR policy and action will be influenced, maybe heavily, by executive perspectives which will include the definition of CSR and the image that the organisation wants to purvey. For example, in respect of irresponsibility, it may be that respondents would feel most uncomfortable speaking openly about the organisation they work for on the subject of past transgressions as they feel that this is outside the bounds of acceptable behaviour demanded by the executive team.

The concept of organisational complexity is also part of both the framework itself and particularly the dynamic organisation box. The concept of understanding progresses through the stages of superficial simplicity, confused complexity then profound simplicity (Schutz 1982).

The concept of emergent strategy is discussed (Mintzberg & Waters 1985; Mintzberg 2003) where strategy, being a pattern in a set of actions is made of deliberate, unrealized and emergent strategy which eventually results in an realised strategy. The interplay between planned, unrealised and emergent strategy can be seen in the development and change of CSR strategy in an organisation. In terms of the implicit / explicit framework, the concept of whether a strategy is planned or emerging is presented to show the sense of dynamism within organisational decision making and implementation of strategy. Crossing the concepts of implicit / explicit strategy with that of planned and emergent strategy, which is intended to develop a sense of emergence from implicit activities and the embedding of explicit, planned activities within the business.

The concept of ideology and politics is discussed by Mintzberg (2003) where ideology is the force for cooperation within an organisation, a way of dealing with change by managing contradiction. This links to the concept of faith, values and action (Weick 2006). The limits to cooperation are that ideologies are difficult to build and sustain, they may discourage change by forcing organisational members to work within a prescribed paradigm. Politics on the other hand is the call to competition

within an organisation, resulting in potential conflict and confrontation. Mintzberg states that the benefit of cooperation may counter the ideological call to discourage change by challenging the status quo. Politics can be valuable for challenging ingrained values and structures, however it can also impede necessary change and can be costly in terms of resources. At an optimal state, the balance between ideology and politics is a dynamic equilibrium. Ideology supports coherence of the organisation, whereas politics may cause the organisation to pull itself apart for a short time to allow for reconfiguration. The sensemaking perspective supports this perspective in the process of unfreeze, change, freeze (Weick & Quinn 1999).

2.8.3. Internal Influences on the Organisation

There are a number of influences internally within the organisation. The elements of capability, social dynamic and ethics intend to portray a number of the influences and interactions that an organisational actor experiences within the organisational environment.

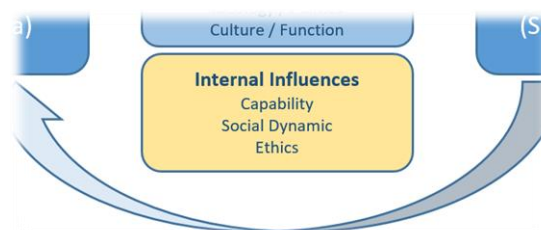


Figure 5- Internal Influences on the Organisation

The capability of the individual will contribute to their understanding and actions within the organisation in respect of CSR. For example, knowledge transfer is dependent on causal ambiguity, absorptive capacity of the recipient and arduous relationship between the source and the recipient (Szulanski 2002). From a systems creativity perspective, the individual interacts with both a field or social system and a domain or cultural system (Csikszentmihalyi 1999). In terms of CSR, the individual would look to the field and domain in forming their beliefs and definitions of CSR. A person's definition of CSR would be formed in part by a consensus of opinion from not only other people and the institutional influence, but from the creative process of enacting CSR at her organisation. The concept of a field and domain in respect of a person's definition of CSR is an interesting concept, however it is not clear the extent to which a person would interact directly with these domains. Is it more likely that the person would engage with members of the organisation and also be influenced by their peers, media and any education that has CSR content? The researcher feels that is of interest to the implicit / explicit framework research as to the process by which the respondent gains knowledge in respect of CSR at her organisation.

Weick basis the search for wisdom in an organisation as being based on assumptions of continuity, evolutionary epistemology, ambivalence and complexity (Weick 2004). Due to the intended and unintended consequences of organisational behaviour (March & Simon 1958) there develops a sense of 'façade maintenance' at an organisation and people act may act in a way that is expected of them or not; in effect there is a sense of the poetic in an organisation that is difficult to account for. The progress of complexity takes the route of superficial complexity, confused complexity and then finally profound simplicity (Schutz 1982; Weick 2004); that people tend to confuse superficial simplicity and profound simplicity although there are cases where profound simplicity becomes known as wisdom.

2.9. Summary of Literature Review

This summary brings together the literature review of this chapter. It highlights the key themes from each section and identifies opportunities to contribute to knowledge.

The main topics developed are the individual's personal definition of CSR and the developed framework of implicit / explicit CSR based on Matten and Moon's institutional framework (Matten & Moon 2008) which is depicted at the beginning of Chapter 2, theoretical perspectives.

The introduction outlines the key themes from the chapter and the metaphor used throughout the research, that of the sea and the shore. The metaphor aims to highlight several key issues, which include the interconnection between sea and shore, the static slowly changing nature of the shore, the dynamic and loosely deterministic properties of the sea, the mutually consumptive properties of both sea and shore.

The dimensions of research uncovered by the literature review are as follows:

- **A personal definition of CSR** – The definition of CSR from the perspective of the individual, based on a wide cross-section of adults in Jersey
- **A framework for Implicit / explicit CSR** - A framework developed from Matten and Moon's institutional framework
- **Jersey as an IFC** – In order to analyse for potential variant factors Jersey, their citizens, companies and employees. The concepts of Jersey being an International Finance Centre (IFC), known by some as an Offshore Finance Centre (OFC) and by others as a tax haven. Also discussed in the literature review is prevalence of SMEs in Jersey in terms of current theories.

The developed framework pulls in a series of theories, models and frameworks in order to provide the basis for a structural and dynamic framework which allows integration of implicit, personal knowledge and reflections. It also incorporates the structural and institutional elements of an organisation.

The framework also supports the idea that an individual's personal experience can be implicit even seemingly at odds to the organisation's strategies and policies, however the perspectives held by the individual can be complementary to the organisation rather than paradoxical, even if they may not seem, from an explicit perspective, to fit.

The theoretical background starts with a history of CSR, the modern period of which commences in the 1950s with Howard R. Bowen's book, *Social Responsibilities of the Businessmen* (1953).

Bowen describes the business-actors social responsibility arising from the problems with *laissez-faire* and a prime focus on self-interest maximisation. The essence of CSR goes back further, even back as far as the Code of Hammurabi (1772 BC) for damages caused by builders to innocent bystanders and to Vedic sources in ancient India (1500 - 1000 BC) (Husted 2015). The background continues to describe the history of CSR from the 18th century to modern day, with CSR characteristics defined thus (Crane et al. 2013):

- Voluntary
- Managing externalities
- Multiple stakeholder orientation
- Social and economic alignment
- Practice and values
- Beyond philanthropy

The implicit / explicit framework is developed based on the institutional framework of Matten and Moon in respect of Implicit / Explicit CSR (Matten & Moon 2008) and Campbell's eight propositions as to whether a company is more or less likely to act in a responsible manner (Campbell 2007) also based on institutional theory. Matten and Moon define explicit CSR as corporate policies that assume and articulate responsibility for some societal interests, stating that these interests tend to be in the form of a voluntary activity, for example by providing disaster relief to hurricane Katrina victims in 2005 (Roner 2005). Matten and Moon define implicit CSR as referring to the values, norms and rules that sit within the wider formal and informal societal institutions, in effect corporations responding to societal obligation in collective terms. These theories are used as a basis for the

development of the augmented implicit / explicit framework that is subsequently used in this research project.

The personal definition of CSR is developed, that people play an important part in establishing the definition and definitional dimensions by which organisational actors progress a CSR strategy. Employee attitudes and behaviours are influenced by how fair they feel their organisations' actions are (Cropanzano et al. 2001). The institutional perspective in respect of the implicit / explicit framework is extended through the exploration of sensemaking (Weick 2012), personal or tacit Knowledge (Polanyi & Sen 1967), Emergent / Planned Strategy (Mintzberg 1983), organisational learning (Senge 1998; Argyris 1999).

The personal definition of CSR is explored based initially on Polanyi (Polanyi 1964) and exploring rationality and intuition is explored by Claxton (Claxton & Henry 2006), a systems perspective on creativity (Csikszentmihalyi 1999), unconscious thought (Dijksterhuis 2004), team innovation (West & Sacramento 2006), knowledge transfer (Szulanski 2002), implicit / explicit knowledge (Nonaka & Takeuchi, 1995), high modernity and post-modernism (Giddens 1991), unintended consequences (March & Simon 1958), sensemaking (Weick 2012).

The themes of personal knowledge and CSR are integrated through the personal perspective on CSR strategy in the organisation. The implicit / explicit framework has a number of elements to it, there is a process of implicit knowledge becoming explicit through the process of codification, the sense of emerging knowledge which is seen in the development of updated policies and strategies. Through this process of codification, there is a resultant process of dialogue and embedding of CSR policy which becomes internalised by organisational members and which as a result integrates with the individual's implicit nature and personal definition of CSR.

There are elements of the implicit / explicit framework which aim to account for organisational influences and activities, including external influences, the dynamic organisation and internal processes, which are further broken down into the following:

- **External Influences** – economy, market, institutional and risk influences
- **Dynamic Organisation** – structure / strategy, ideology / politics, culture / function
- **Internal Influences** – capability, social dynamics, ethics

2.9.1. Opportunity to contribute to knowledge

The potential for this study to contribute to knowledge emerges from the gaps in the literature and the limitations of the dominant research methods, as summarised above. The potential contribution areas are delineated in Table 3 below:

Table 3 - opportunities to contribute to knowledge and profession

Contribution:	Type:	
A developed framework for implicit / explicit CSR	Academic Knowledge	Theoretical
Exploration of implicit / explicit framework	Academic Knowledge	Empirical
An exploration and development of an individual's personal definition of CSR	Academic Knowledge	Theoretical / empirical
Use of qualitative, case study methodology in contrast with the predominant quantitative, survey-based values research paradigm	Academic Knowledge	Methodological
The propagation of the personal definition of CSR to industry, corporations and community. Raising awareness of CSR.	Professional Practice	Inform
Apply implicit / explicit framework industry, corporations and applicable stakeholder to give new insight into the challenges and opportunities in respect of CSR	Professional Practice	Inform practice
Raise awareness in respect of the application of CSR and perspectives: potential for use in CSR development.	Professional Practice	Inform practice

Table 4 - opportunities to contribute to knowledge and profession

3. Philosophical Assumptions, Research Paradigm and Methodology

3.1. Introduction

The next chapter describes the research philosophy, methodology and research design that were developed to address the research questions and the potential contribution areas shown above.

3.2. Research philosophy, paradigm and methodology

A reflective research philosophy is important as a basis for research and methods design. The research philosophy is the basis for selection of research methodology and subsequent methods. This section explores the methodology approached as a case study and discusses underpinning methodologies in order to explore the researcher's world-view. To such ends within the discussion regarding choice of a case study method underpinned by mixed methods methodology and social constructivism are explored as well as the philosophical underpinnings of mixed methods research. The reason for exploring mixed methods is that whilst the research utilises a survey to triangulate results and as such contains a quantitative element. However, this quantitative element of research is not substantive and as such the main focus of methodology is the case study.

This thesis represents a case study of CSR, utilising a series of semi-structured interviews and includes other sources of evidence such as corporate documents, questionnaires and a survey. The first contribution that the research uses the multiple-case study to assert a number of generalisations about an individual's personal definition of CSR. Another contribution is in the exploration of the explicit / implicit framework from an institutional perspective, utilising other organisational theories discussed in the literature review (Chapter 2).

The methodology used predominantly a case study approach, however this section also explores mixed methods research. In terms of the researcher's world-view the research is predominantly case study and partially a mixed method approach underpinned predominantly by social constructivism. The study is informed by the analysis (Chapter 5) which employs a basis for the case study. The literature review (Chapter 2) informs the basis for the methodology detailed in this chapter (Chapter 3) and the resultant case study design (Chapter 4).

Whilst predominantly this research is a case study, the researcher feels that an initial exploration of mixed methods will support the building of a methodological approach as the resultant conclusions rely on survey evidence. The purpose of this present chapter is to establish research philosophy of the overall research initiative; the research philosophy informs subsequent methodology. The chapter also develops the ontological and epistemological basis of the research. Methodological framing and research limitations are also discussed. Creswell (2010) highlights the essence of mixed methods in Figure 6 and cites Johnson et al. (2007) for a composite definition of mixed methods research:

'Mixed methods research is the type of research in which a researcher or team of researchers combines elements of qualitative and quantitative research approaches (e.g. use

of qualitative and quantitative viewpoints, data collection, analysis, inference techniques) for the purposes of breadth and depth of understanding and corroboration. (p. 123)

Crewsell states that he views mixed methods primarily as a method approach because of the difficulty of convincing many individuals that mixing philosophical foundations is possible and that mixed methods is more than just a collection of two independent strands: qualitative (QUAL) and quantitative (QUAN) data.

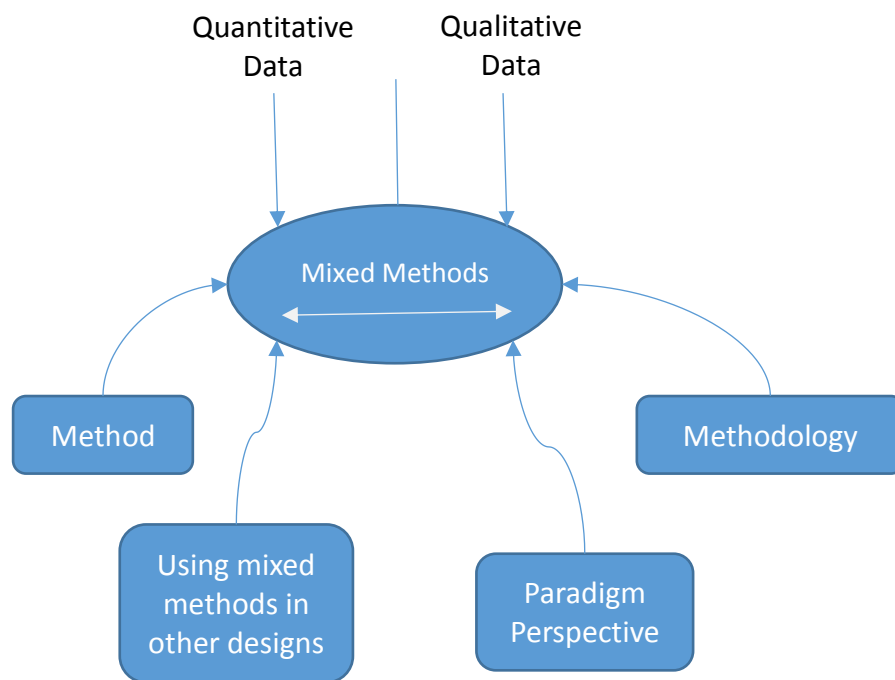


Figure 6 - The Essence of Mixed Methods Research Diagram

Extensive discussion regarding mixed methods philosophy can be found in both Tashakkori and Teddlie (2003) and Green (2008), discussing different perspectives that have emerged (e.g. dialectical, single and multiple paradigms) and the application of philosophical foundations from a pragmatic perspective of practicing research. Tashakkori and Teddlie (2010) outline different stances in respect of philosophical foundations of mixed methods research. The five philosophical foundations for mixed methods research are:

- **Incommensurate stance** – paradigms are different and cannot be mixed therefore mixed methods is an untenable position,
- **Aparadigmatic stance** – paradigms are independent and can be mixed and matched in various combinations,

- **Complementary strengths stance** - paradigms are not incompatible but are different and should be kept separate in mixed methods,
- **Dialectic stance** – paradigms are different in important ways, such differences can lead to useful tensions and insights,
- **alternative paradigm stance** – a single paradigm provides the foundation for mixed methods, the basis of which can be found in pragmatism or a transformational emancipatory perspective and
- **design stance** – paradigms can be mixed in a study and linked the type of design being used.

Kuhn (1970) did not suggest that paradigm boundaries are discrete and rigid, although such rigidity is sometimes suggested in some discussions regarding paradigm stances (Creswell 2009). Kuhn defined a paradigm as ‘what members of a community share’ (Kuhn 1970). The researcher shares the perspective that shared belief systems provide a mechanism that researchers use to design, collect and evaluate evidence. Paradigms aren’t necessarily just shared beliefs from a research field (Morgan, 2007), other versions include paradigms as worldviews, paradigms as epistemologies or the most appropriate solutions to problems.

Johnson and Gray (pg. 69-94 From Tashakkori and Teddlie, 2010) develop the concept of proto-QUAL (Quantitative), proto-QUAL (Qualitative) and proto-MM (Mixed methods) ideas throughout history. The origins in western philosophy of a proto-QUANT / proto-QUAL debate date back to the famous dislike on behalf of Plato (429-347 BCE) and Socrates (470-399 BCE) regarding the poets and Sophists who supported relativism. Aristotle’s emphasis on *balance* between extremes of excess and deficiency resulting in the concept known as ‘the golden mean’ supports an early argument for a proto-MM epistemology. Another example of early proto-MM praxis, although one not touched on by Johnson and Gray, is embodied in the Abhidhamma or Philisophical Collection (Venerable Nyanaponika A. Thera, 1998), dated anywhere between approximately 500 and 300 BCE. The text provides an ontological approach to the enumeration of phenomena as well as a way of exploring the relationship between arising phenomena and their root-cause. The contemplation of different objects proceeds as follows: the contemplation of phenomena as appearing in oneself, phenomena appearing in others and the combination of both.

From an early point and throughout history there has been a documented, three-part dialectic between the three perspectives proto-QUAL, proto-QUAN and proto-MM. Whilst its spirit has been debated for much longer, the formal emergence of MM occurred in the 20th century. The concepts of pragmatism, pluralism, multiple realities and objectivity (plus post-positivism) *combined with* subjectivity (plus inter-subjectivity). Russell (Russell 1945) describes a philosophical, historical

backdrop to the oscillating dialectic between (eventually) dogma-ridden disciplinarians whose values are heroism / nobility over happiness and libertarians who tended to advocate science and subjectivity, also being hostile to violent passion and profound forms of religion. Russell's description seems somewhat reminiscent of certain elements of the methodology discussion in that there is a tension between structuralist and humanist perspectives; whilst the link between subjectivity and positivism isn't highlighted to the as explicitly as Johnson, for example.

Another eastern philosophy that advocates balance is Chinese philosophy, dating back as early as the 'Book of Changes' or Yi Jing or I Ching, dating back to 700BC (Maciocia 1989) with earlier versions of the text dating back much further in antiquity (Wilhelm & Baynes 1968). The nature of one of the more well-known concepts is that of the Yin-Yang which is used pervasively in Traditional Chinese Medicine (TCM), for example. The theoretical basis for the Yin-Yang is two opposite yet complementary properties of the same whole. Yang is generally denoted by the sunny side of the mountain, and Yin as the cloudy side (Maciocia 1989). The primary meaning of yin is 'the cloudy' or 'the overcast' and the yang meaning is actually 'banners waving in the sun' (Wilhelm & Baynes 1968). In essence, there are four aspects of the yin-yang relationship: the two aspects are opposite, the two aspects are interdependent, the two aspects are mutual consumptive and the two aspects are inter-transformational (Maciocia 1989). The research will stop short of analysing qualitative and quantitative measures in terms of yin and yang, however the analogy is inferred and there is a sense that the yin-yang concept as a whole is potentially analogous to the proto-MM approach. Partly as a result of the reflection on yin-yang and eastern philosophical approaches in general, the researcher developed the metaphor of the sea and the shore to denote not only the philosophical assumptions and underpinning of the research but the research process as a whole. It is not coincidental that the implicit / explicit framework developed in Chapter 8 is so strongly related to the research philosophy, the framework being developed to integrate CSR with the concepts of balance and interdependence.

This sea-shore metaphor displays the four aspects of the yin-yang, the opposition yet complementary existence of the sea and the shore, their interdependence and mutually consumptive nature as well as their co-existent, inter-transformation. This metaphor is not dissimilar to that of smoke and crystal (Taylor & Van Every 1999; Atlan 1979) with the crystal as unchanging, of repetition, regularity, redundancy and the preservation of a solid state. Smoke is equated in this metaphor to change, that of variety, unpredictability, complexity and the transient. Weick (2006) states that organisations exist in-between smoke and crystal as they reside between conversation and text. Therefore, smoke-like conversations are preserved in crystal-like texts that are then

articulated by agents acting on behalf of a shared concept; with the dialectic behaving in a cyclic manner.

In a contemporary context, Howe (1988) argues for a pragmatic approach to educational research, countering the argument of qualitative and quantitative methods being incompatible due to inherent epistemological inconsistencies by advocating doing ‘what works’. Howe’s argument for the ‘compatibility thesis’ and as much to the point, against the ‘incompatibility thesis’. addresses concerns of design and analysis, data and interpretation of results. For example, in terms of data, the types of measurement can be differentiated by ontology and measurement (Figure 7)

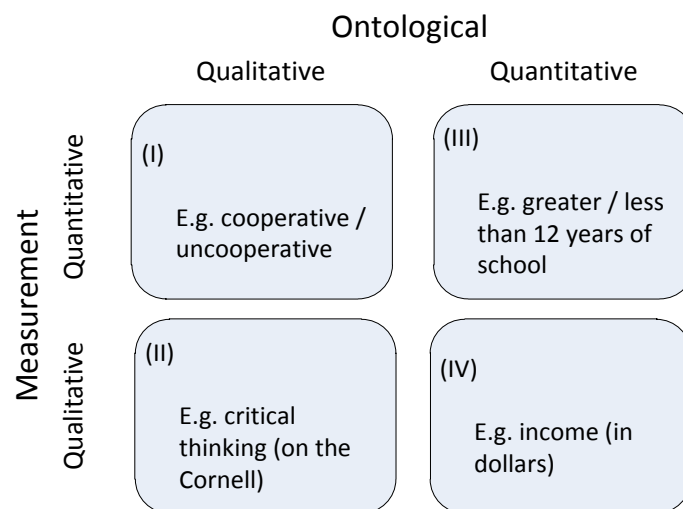


Figure 7 - Kinds of Qualitative and Quantitative Data

From the matrix Howe argues that there is little validity in not allowing the use of QUAL and QUAN in the measurement dimension as it would disallow the use of different measurement scales. Likewise, if QUAL and QUAN could not be mixed in the ontological perspective, then income measures would not be allowed in conjunction with cooperative / uncooperative measures, which would condemn most educational research as incoherent.

Johnson (2009) states that preliminary empirical evidence suggests that most of the 152 practising (educational) researchers held non-extreme views regarding the QUAL, QUAN, MM debate. The largest differences are held by physicalism, idealism, ontological relativism, epistemological ontology, ethical realism, value neutrality, nomothetic methods and ideographic methods. Johnson states that writers on the philosophy of research have a tendency to focus on a sense of duality and the assertion of this sense to be commonly held by researchers. The approach to methodology doesn’t necessarily need to be discrete and dichotomic; a continuum of appropriate methods can be

viably selected in research. Johnson advocates a form of *inclusive ontology* and expresses it via a quote from Quine (1948, from Johnson, 2009)

A curious thing about the ontological problem is its simplicity. It can be put in three Anglo-Saxon monosyllables: 'What is there?' It can be answered, moreover, in a word— 'Everything.' (p. 21)

Johnson's critical evaluation of Howe's later work agrees with Howe on the need for pragmatism, although pragmatism that supports a middle-way rather than rejecting the natural scientific standpoint in favour of a rhetorical perspective.

Morgan (1980) outlines the radical humanist perspective that organisational theory has been imprisoned by its metaphors; that organisational theorists approach their subject based upon established assumptions that are taken for granted. Morgan proceeds to outline the confusion surrounding Kuhn's (1962, from Morgan 1980) concept of paradigm, not least because Kuhn has used the term paradigm in not less than twenty-one ways, one of the most important implications of a paradigm is the identification of alternate realities as a concept.

Morgan defines four broad world views:

1. **Functionalist** - concrete existence of society with structure and tendency towards regulated state of affairs, value-free;
2. **Interpretive** – fluid ontological status, not concrete existence of society, product of subjective and intersubjective experience of individuals;
3. **Radical Humanist** – like interpretive in the social substrate formed by relativity of individuals, however people become imprisoned in their created / sustained reality; and
4. **Radical Structuralist** – society as a predominantly dominating force, intrinsic tensions and contradictions in a concrete, existent society.

The schismatic metaphors present a tendency for organisations to fragment and disintegrate due to related tensions. The radical humanist perspective presents its own challenges, in particular the basis on what assumptions are made in organisations, the resultant potential 'anti-organisation theory' and indeed the requirement for reflexivity in the resultant perspectives.

The world views are in themselves perspectives and more cogent within a single or many paradigms, they are likely to be more valid or useful at certain times and in certain circumstances.

The initial decision to investigate the use of the case study methodology in CSR research is threefold. Firstly, the potentially available primary research is offshore financial services organisations and

their locally based stakeholders; the research candidates would be based across a diverse range of groups in terms of stakeholder groups, organisational structures, ethnicity, class, gender and sexuality. The research is also based predominantly on exploring phenomena and the implicit / explicit framework, which a case study is suited to (Yin 2012).

The researcher holds the view that mixed methods pulls strengths from the qualitative and quantitative realm, dissipating potential dogmas and entrapments associated with specific methodologies within the context of CSR research. It is important to state the researchers view is that single methods can be valid under certain circumstances, e.g. a well implemented form of postpositivism can lend itself to high quality research when the conditions and context are right. It is likely that CSR research does not always lend itself to such conditions. However it is important to realise that a mixed methods approach does present its own risks and challenges. For example, the researcher needs to employ a high degree of reflexivity to integrate different methods and be aware of his intersubjective values and beliefs whilst performing research and analysis; mixed methods needs to be intertextual, one strand of research informing the other in order to be able to establish an optimal route, the choice of one method adding value to another.

Lastly, the role of an individual or group in an organisational and environmental context can be seen from multiple perspectives, incorporating certainties in a social construct and / or context whilst at the same time being present in the individuals intersubjectivity and tacit knowledge.

This research aims to perform a case study on CSR as one of the dimensions of analysis. To such ends the research aims to explore how value can be added to individuals, groups, organisations and the island of Jersey, an international jurisdiction whose main activity is financial services, through the companies' CSR policies and activities. The objectives of researching such an aim are as follows:

- To establish and explore the perceptions held by individuals and groups in respect of CSR, for example: what role does an organisation have to play in society, is CSR perceived to add value and what is meant by CSR;
- Evaluate the process of value creation through the development of CSR capabilities;
- Investigate the extent by which CSR is embedded in an organisation and the nature of the organisation / stakeholder map;
- Articulate the perceived role of Jersey's economy and society in increasing reputational value through the promotion of CSR activities

The likely challenges that are in the investigation of these perceptions are and how such perceptions can be investigated in a research project both epistemologically and ethically. Also, the scope and

role of economic influence on CSR (and resultant addition of value to the island as a whole) is potentially large, even in an island of approximately ninety thousand people.

The research project is to contain a degree of implied social construction, the intonation of improvement of individual's lives in their organisational and societal context as well as the improvement of organisation's value and the improvement of reputation and therefore value of economy of Jersey.

The chosen methodology based on literature review and analysis was predominantly social constructivist. The case study approach and mixed methods approach was eventually chosen as a result of the researcher's reflections on philosophical assumptions and research paradigm.

The researcher advocates the worldview of the mixed methods paradigm as a shared set of beliefs, a community of practice as it were. Of the various mixed methods stances, the researcher feels greatest resonance with the design, alternative paradigm and dialectic stances. The research design has been moulded by the research tasks, which feels somewhat inductive in manner. The methods have in part been chosen based on evaluated efficacy of research outcome rather than because of a philosophical perspective. To such ends the research philosophy is in part due to the design of the research rather than the other way around, which has resulted in multiple methods and as a result a mixed methods methodology. Because of mixed methods coming into scope of the research to some extent, the strengths of such an approach were reflected upon, the potential for one method to inform another. It can be argued that rigour can be developed not just through triangulation of methods, but through a procession of findings due to the different methods being used. For example, a set of qualitative interviews develop generalisations that can be further tested through quantitative methods to increase certainty or present new findings that can be compared.

The challenge in respect of the mixed methods paradigm is the rigidity of discipline orientation, that the strong subject matter may define a singular orientation, which can lead to potential differentiation or fragmentation (Creswell 2010).

This section explores the methodology approached as a case study and discusses underpinning methodologies to explore the researcher's world-view. Mixed methods is chosen as the over-arching methodology, employing a number of methods which include a series of semi-structured interviews forming a case-study and an electronic survey.

Within the discussion regarding choice of case study method, social constructivism is explored as well as a mixed methods approach. The research philosophy is essential if one is to develop a rigorous methodological plan.

This thesis represents a multiple case study of CSR in Jersey, utilising predominantly a series of semi-structured interviews and includes other sources of evidence such as questionnaires and electronic surveys. The case study of CSR in Jersey is not the only research dimension, as part of the literature review, the implicit / explicit framework of CSR and the personal definitions of CSR are also explored as part of the case study research. The contribution that this research makes is the exploration of CSR in Jersey, its properties, similarities and differences with other countries. The other contribution is in the extension of the explicit / implicit framework from an institutional perspective, utilising other organisational theories discussed in the literature review (Chapter 2). The methodology used is case study research which in terms of the researcher's world-view is a methodology underpinned by social constructivism. The study is informed by the analysis (Chapter 5) which employs a basis for the case study. The literature review (Chapter 2) informs the basis for the methodology detailed in this chapter (Chapter 3) and the resultant case study design (Chapter 4). The purpose of this present chapter is to establish research philosophy informing the thesis and to develop methods used in this research. The chapter also develops the ontological and epistemological basis of the research. Methodological framing and research limitations are also discussed.

It is important to develop a solid research framework, particularly in terms of a case study. Yin states that first and foremost that a case study researcher demonstrates they are following a rigorous methodological path (Yin 2009). To such ends making the research philosophy explicit is a good starting point for the development of a solid research framework.

Whilst often discussed as separate entities, the concept of ontology and epistemology often emerge together (Crotty 1998), ontology as the study of being, of 'what is' and epistemology as 'what it means to know' (Burrell & Morgan 1979). For example, ontologically speaking, social constructivism is whether 'reality' is external to the individual, that this reality exerts itself externally onto the individual or whether such 'reality' is a product of the individual self, the product of one's mind and as such is subjective. To such ends the concept of ontology is strongly related to epistemological implications and epistemology refers to our theory of knowledge (Crotty 1998), a stance commonly adopted in post-structuralist and post-modernist research.

Giddens argues for society being in a high-modernity state rather than post-modern which opens a dialogue towards whether post-modernism is pervasive in application of methodology (Giddens 1991). Parker argues for a distinction between modernity and post-modernism (Parker 1992), modernism being an elevated faith in reason, hypothesis and empiricism with post-modernism being a post-Ford type organisation where meaning is constructed. To such ends the nature of the organisation may have an effect of efficacy of different methodologies.

This concern regarding lack of objectivity comes from the dominance of epistemologically positivistic underpinnings in many academic journals (Easton 2010). Easton argues that positivism is not necessarily the answer to all research questions. Positivism asserts that there exists regularities or law-like generalisations in a social setting which lead to causal statements that can be explained and are predictable. However and by way of example, explicit / rational thinking breaks down in individuals as the number of variables to be considered increases past a certain point (Dijksterhuis 2004). Engaging with respondent's unconscious thought is likely to be more difficult to determine and much of the research on CSR involves people in complex scenarios. To such ends if there are many variables for a respondent to consider, causal determination would at least be difficult to document and validate and may not be amenable to empirical framing. Easton highlights another, more crucial problem in respect of causality in social research; the alignment of element and variable does not necessarily present a cause and it doesn't answer the question: why?

A significant problem faced in a positivistic setting is that an alignment of elements, functions, variables or even constellations of such correlations does not necessarily represent a causal relationship or explanation. Other bases of case study research are formed around interpretivism (Walsham 1995) which interprets cases using the weight of authentic data collection and standards of judgement in such interpretation, Pragmatism (Easton 2010) which espouses usefulness but only specifically and in context, Action research (Brydon-miller et al. 2009) as a participatory, democratic process with developing practical knowledge. Objective / Subjective as a dichotomy has been described as an oversimplification by some theorists (Morgan & Smircich 1980; Crotty 1998). The development of a perspective of social constructivism is taken into this research in respect of the meaningful reality 'constructed in and out of interaction between human beings and their world, and developed and transmitted within an essentially social context' (Crotty 1998).

However, the researcher believes that whilst someone's world can be seen as socially constructed, that immutable truth exists albeit the unearthing of such truth is rare unlike the perspective presented by positivism which seeks to predominantly frame phenomena in a casual, empirical, objective framework.

The research philosophy developed by this thesis underpins Kuhn's assertion that we share collections of belief in terms of the nature of reality and in the aspect of science (Kuhn 1970). Kuhn concludes that paradigms cannot be rationally judged due to their epistemological assumptions being mutually exclusive.

As an extension of mixed methods it is proposed that the research will use integrated methods as detailed by Nastasi, Hitchcock and Brown (Natasi, Hitchcock and Brown pg 325 from Tashakkori and Teddlie, 2010) as a start point. It would be preferable to use a complex, synergistic method (see Figure 8), however such employment is likely to require teams of researchers, rather than the one person currently available for this project, therefore a more basic form is likely to be implemented. The research project is to be cross-sectional rather than longitudinal due to the limited time scope of the research project and will use predominantly primary data.

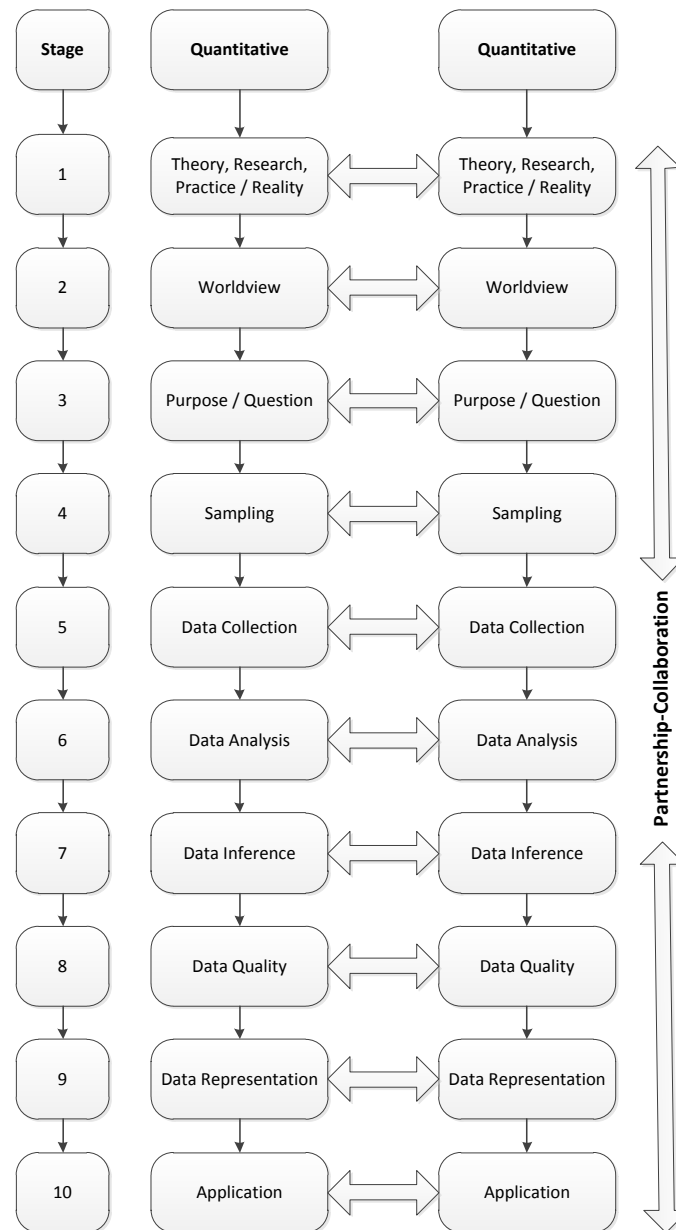


Figure 8 - Synergistic Partnership-Based Fully Integrated Mixed Methods Research

In respect of this thesis, as there is only a single researcher performing the analysis, rather than several teams, the researcher decided to take the spirit of the synergistic, partnership-based and

fully integrated mixed methods approach, however the researcher also understood that the model would need to be adapted to the resource availability of one person. For example, the referencing of qualitative data with quantitative data is performed as a method of validating / triangulating data. Also qualitative data is used to inform quantitative research and vice versa. The research methodology is discussed further in the next Chapter (Chapter 4.)

4. Research Methodology

4.1. Introduction

The research methodology chapter describes the methodology and methods used in this research paper. It starts with a discussion of alternative methodologies, moving onto the chosen methodology of a case study approach with a social constructivist epistemology. The choice is placed within the research philosophy and aims. Research and ethical considerations are also discussed in this and the next chapter, data collection and organisational overview.

Crotty defines methodology as the research strategy which informs the choice of methods and the connection to desired outcomes (Crotty 1998). The choice of methodology was informed by the nature of the research, context of research, theoretical framework and time / resource scope of the research. Practically speaking the researcher had a certain amount of time available to perform the research and as such designed the research process accordingly.

4.2. Discussion of Alternatives

Saunders et al. (Saunders et al. 2009) identify the following research methodologies: experiment, archival research, survey research, action research, ethnography, grounded theory and case study. Positivist approaches are associated with ethnography experimental designs whereas constructivist approaches are associated with action research and ethnography. Broad-based methods are associated with grounded theory and case study approaches because of their wide base of applicability depending on the philosophical perspective adopted (Easterby-Smith et al. 2008).

This research project aimed to explore the subject of CSR, seeking to understand and explain phenomena and quantity. The exploration uses a case study to achieve the research aims and objectives, the understanding, explanation and exploration were considered to be interrelated rather than separate processes. The approach required the researcher to collect a detailed account of peoples' experiences in respect of CSR, in particular their definitions of CSR and the exploration of how their experiences and actions fit into the implicit / explicit framework of CSR which was developed in Chapter 2., theoretical perspectives. This approach would help gather a holistic perspective in respect of the respondents and in terms of the organisational approach to CSR through the collection and analysis of detailed collection and analysis of data.

Survey methodologies were included in the case study and as a methodology based on it being useful in the triangulation of qualitative data. Experimental and archival data were not included in the research design as their utility was not deemed relevant to the research process.

Ethnographic research focuses on the meaning of the behaviour, language and interaction among members of a culture-sharing group. It derives from the research tradition of cultural anthropology (Creswell 2009). In ethnographic research, the researcher spends a long period of time within the organisation most often as a participant observer. The research parameters of this study does not allow for such a long period of research and the group of respondents available are from a number of organisations, rather than just one. On this basis ethnographic research was discounted as a research method in this instance.

Although action research embraces a range of approaches (Kemmis & McTaggart 2000), it is generally considered to be concerned with transformational change and issue resolution, for example where the organisation has identified an issue and advocates a facilitated, participatory problem solving approach, rather like an initiative which aims to transform or change the organisation. Whilst there did appear to be an element of transformation in the application of the research study, this was not considered the focus and therefore action research was not specifically included in the research methodology.

In grounded theory, theory emerges from empirical data (Glaser & Strauss 1967; Strauss & Corbin 1998) there is no starting hypothesis, and the researcher is encouraged to enter the field with as few preconceptions as possible. Based on starting with no hypothesis, the researcher was more comfortable with a case study approach, which fits with an approach that is more widespread in research. In grounded theory, the researcher alternates between data collection and a process known as *constant comparison*, which involves comparison of data to emergent concepts and coding nodes (Creswell 2009). In the purist sense, grounded theory starts based on no literature review which may be more comprehensive however is potentially more time-consuming to reach theoretical saturation than a case study approach and to such ends it was discounted on this basis. Also, early in the research process a literature review was performed which is contrary to the principles of grounded theory and on this basis grounded theory was discounted.

4.3. Rationale for Case Study Approach

The case study approach was chosen over other methodologies on the basis that it can be used to build theory, can use multiple methods, allows for flexible research design, allows for in-depth exploration of research phenomena and provides the ability to triangulate data. It has an established use in management research (Harrison & Leitch 2000). The strengths of the case study methodology are as follows, where case study research:

1. Can *build theory* (Eisenhardt 1989) therefore a case study approach aims to develop rather than test theory as it can be used where there is little or no extant theory and empirical evidence. Eisenhardt also argues that case study is flexible enough to incorporate multiple perspectives as well as evidence that can appear contrary. In effect case study research can be used to unfreeze, change and freeze theoretical perspectives and insights.
2. Can be used within the context of multiple perspectives and methods (Yin 2009). For example, semi-structured interviews and surveys can legitimately be used in the same case study.
3. Allows for a flexible research design (Eisenhardt 1989) which fits with the research process that had an initially wide definition of research topic. There were many emergent themes as the researcher process unfolded, which is suitable for case study research. The nature of the data collection changed over time which is also suitable for case study research.
4. Provides the opportunity for understanding of complex, subtle and interconnected phenomena (Eisenhardt 1989) by taking into account multiple perspectives and world-views. The context of CSR in respect of the case study was initially unclear (Yin 2009) and to such ends the development of context as part of the research process is of great use to the researcher.
5. Provides the opportunity to triangulate results through the different methods of data collection (Stake 1995)
6. A case study approach allows the data collection methods and requirements to be planned, while retaining some flexibility. This would allow the researcher to be adapt and develop the case study as data is collected, analysed and reflected upon.

A common criticism of case studies is that there is limited scope for generalisability of findings, that is, they have low external validity (Gummesson 2000). A positivist critique of case studies regards them as useful for exploring local causality but not for making general theoretical claims (Tsoukas 1989). To such ends, case studies are best used in a pilot phase prior to larger scale, positivist research designs, whose results can be generalised to populations via random sampling and statistical inference. This critique is addressed by Yin (2009) who states that the aims of case study research are to develop theories rather than merely analyse statistical properties. If results occur from case study analysis and these results can be predicted or explained, or if results are contrary to prediction then analytical generalisation is achieved. To such ends generalisation can be achieved through the exploration and development of theoretical propositions rather than from populations or universes. The case study approach is argued to be a coherent, rigorous and innovative philosophical position for case study research (Easton 2010).

4.4. Case Study Approach

The initial method proposed is a case study, a method which is not to be taken lightly and is typically underestimated as an approach by new researchers. Robson (Robson 2002) defines a case study as

‘A strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real-life context using multiple sources of evidence’.

Commonly, the case study method is used to answer how and why questions, focuses on contemporary events and does not require control of behavioural events (Yin 2009).

The case study method can also be used to investigate and explore potentially complex phenomena in a contemporary context where boundaries and interconnections are subtle and tacit. Eisenhardt (Eisenhardt 1989) states that the process of building theory from case study research is highly iterative and tightly linked to data; case study research is appropriate in new topic areas.

The closest approximation to an epistemological stance the researcher currently has is that of Dewey (Shook 2000), a *naïve realist* with a pragmatic perspective: experience is the basis of knowing and things are as they are experienced to be; notwithstanding, the researcher’s view is that there still exists immutable truths regardless of perspective.

The proposed initial research design is detailed in Figure 9 below

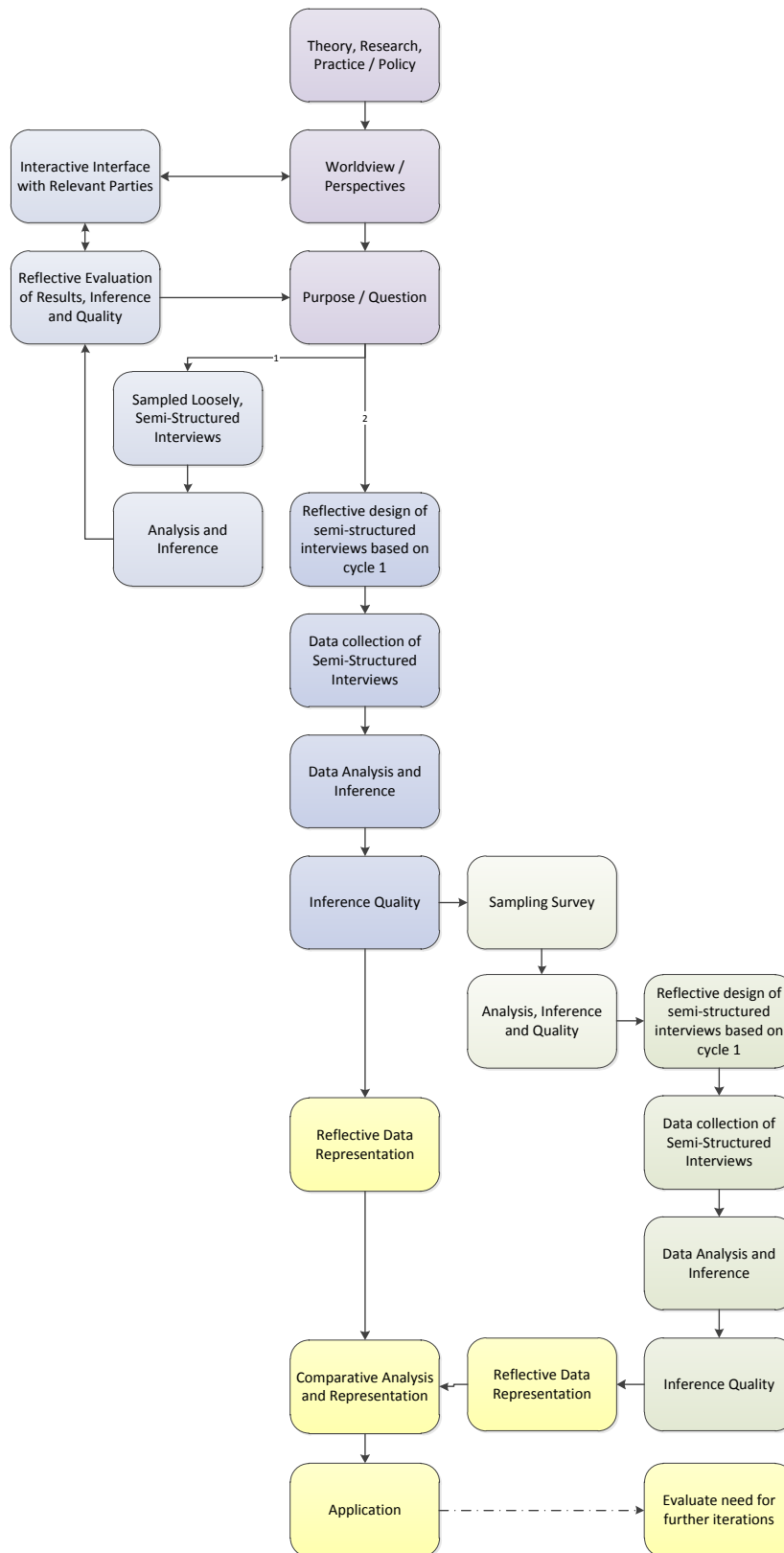


Figure 9 - Proposed initial design

The research design has a strongly reflective approach to it, with numerous instances of evaluation of the process and the research methodology. The starting point for the research are the theoretical

perspectives established in Chapter 2. On this basis, the worldview of the research and the potential perspectives of respondents are evaluated, which includes the exploration of assumptions on behalf of both the researcher and the respondents. The process of establishing perspectives of respondents was done by talking with people from Jersey about the nature of CSR, their perspectives on CSR and how they may define CSR in general. This was done on an informal basis, the discussions were not recorded and the exercise was intended as an initial basis on which to progress research. This establishment of initial perspectives was reflected upon in context of the developing research question. Such reflections provided insight into research direction and the set of research questions. This process potentially caused the researcher to return to the development of research questions based on potential respondent worldview and to such ends, the previous process of evaluating perspectives in dialogue with potential respondents.

The next phase was to use the establishment of research questions to perform initial semi-structured interviews based on research questions, the results of which were transcribed and analysed. At this stage changes in the set of questions was made based on initial feedback. The first few interviews were then evaluated as a whole to ascertain what went right, what went wrong, what adjustments are to be made in the questions and interview style, the relevance of the research questions and the quality of the responses. Further adjustments were made and more interviews were performed to ascertain the changes. After this, more interviews were performed based on the initial cycle of research.

The method of data collection continued and the resultant research contained three sets of interviews, the first being the initial interviews and evaluation, the second based on the emergent updates from the first set on similar sets of respondents, and the third set which explored alternative perspectives such as charities rather than corporations. The final phase of the research process entailed triangulating responses from the interviews and the survey and performing comparative analysis and representation, resulting in the process of data analysis and application of findings.

Because of the qualitative analysis, an electronic survey was sent out to a single organisation to triangulate perspectives against analysis of the interviews, which was analysed using quantitative methods.

This research initiative intended to utilise a mixed set of research sources:

- Interviews with members of Jersey businesses
- A Likert-scale questionnaire in respect of Campbell's propositions

- Document regarding CSR in Jersey, an organisations CSR strategy and policy documentation
- An electronic survey

According to Yin, the method approach follows the following process nodes, with the later process nodes not necessarily following a sequential order:

- Planning
- Design
- Preparation
- Collection
- Analysis
- Sharing

Typical concerns regarding the use of case study methods are threefold, firstly the potential for lack of rigour of case study research, leading to biased views or equivocal evidence influencing the direction of findings and conclusions (Yin 2009). The second concern relates to the low propensity towards scientific generalisation, and thirdly case studies can lead to massive, unreadable documents. It is intended that the model developed will provide a basis for the development of a rigorous study framework which in some respects may be generalizable from an *analytical* perspective, although generalizable findings are in some respect secondary to the exploration of phenomena in a contemporary context. These risks inherent to the case study method are to be addressed by firstly being mindful of potential bias in the interviewing process, the intended structure of the interview process, described later, is to be open-ended and utilise critical incident technique. To such ends it may be that the interviewer needs to probe the participant in the interview process, for example if a participant is focussed on only one facet of CSR and the interviewer needs to widen the discussion. Under such circumstances it is important to be mindful of the interviewer's potential bias and reflect on how this bias can be reduced, such reflections include the interviewer understanding their world view and the interviewer using carefully considered language that doesn't guide or bias the participant. The second potential risk regards scientific generalisation: this research study has intentionally qualitative elements using open-ended interview questions for example. Thirdly, the concern about massive, unreadable documents will be mitigated through the adoption of a pragmatic stance and the fact that there is a word limit for the doctoral thesis.

Eisenhardt (Eisenhardt 1989) outlines the strengths and weaknesses of the case study approach for theory building. Strengths include firstly the likelihood of generating novel theory arising from the

juxtaposition of contradictory or paradoxical evidence, secondly that the emergent theory is likely to be testable with constructs that are readily measured and hypotheses that can be proven false and thirdly resultant theories will be more likely to be empirically valid due to their closeness with the case study evidence. Weaknesses include the risk of overly complex theories due to the richness of empirical evidence and the risk of narrow and idiosyncratic theory.

The research study intends to explore CSR in Jersey based organisations, through its external environment, the groups and individuals that make up the organisation. It was not known initially which salient external stakeholders are to be included in the group / individual category, however it is worth consideration. For example, how do charities or standards agencies interact with organisations? It may be that discussions / interviews with charities would prove valuable. In terms of the context of Jersey, it is important to consider the nature of its economy and the way Jersey is perceived by its citizens and by stakeholders outside of Jersey in order to ascertain any variant elements of the jurisdiction.

Main sources of evidence were interviews and documents that are publicly available or not classified, for example CSR reports, financial accounts and so on. Also, a survey would be viable which would need to be developed after initial interviews and gathering of other evidence has completed. It is proposed that a diverse range of Jersey companies are selected and that a diverse range of people are selected from each company.

The literature defining the scope of the study is discussed in the previous section, using the following theories / models:

- 8 Propositions for CSR in respect of Institutional theory (March & Simon 1958; Campbell 2007)
- The Implicit / Explicit nature of CSR (Matten & Moon 2008)
- Organisational Learning (Argyris 1999; Argyris 2008; Argyris & Schon 1974) and Knowledge creation (Nonaka & Takeuchi 1995; Polanyi & Sen 1967)
- Sense-making (Weick 2012; Senge 1998; Gioia & Chittipeddi 1991)

The literature is broad although focussed around a central model, which is to be used as the locus of exploration. The nature of the proposal is applied / pragmatic and therefore the theory is used to inform its application, rather than focus specifically on one element of theory.

The exploration is to be focussed at the organisational level, although a good deal of the evidence is to be collected by interviewing individuals, the aim being to investigate how individuals propagate

CSR knowledge through the organisation and individually embody organisational CSR knowledge. The propagation of knowledge through organisational groups is of interest, however it not necessarily deemed of primary interest during the initial stages of the study. The units of analysis being organisational means that comparisons can be made across different organisations in Jersey, the target organisations being based in Jersey and small to medium in nature and can be differentiated thus:

- Nature of service
 - Financial services
 - Bank
 - Fund services business
 - Investment Business
 - Trust
 - Combined service, e.g. Bank with FSB and IB
 - Information technology services
 - Legal services, generally pertaining to financial services
 - Charity
- Organisational structure
 - Subsidiary of a larger corporation
 - Jersey-based parent of a series of business units
 - Single business unit
- Geographic basis of residency
 - Multi-jurisdictional
 - Jersey only
- Client-base
 - Worldwide
 - UK based
 - Jersey-only based

Of course, each organisation can be considered unique, for example in the organisational infrastructure, cultural background and so on. Differences in organisation outside of the dimensions described above need to be explored and incorporated into the case study in a sensitive manner.

From a mixed methods perspective, which this research initiative as a case study can progress into, from the perspective of a mythological pragmatist the philosophical disagreements between constructivism and positivism are not fundamental (Tashakkori & Teddlie 2010; Tashakkori & Teddlie

1998) and that this research initiative is not intrinsically linked to a specific philosophical position.

Implication for this research initiative are as follows:

- Pragmatism suggests that excessive analysis and detail of methodology is not required
- Implicit and Explicit CSR exists within an organisation and the various methods of the case study research acts to locate and triangulate the event clusters that suggest a phenomenon
- Statistical methods will possibly be employed, if there is a set of data that denotes such use
- Exploration of phenomenon will support generalizable findings based on the sense-making perspective of a series of event-clusters
- The processes of exploration will utilise the interview material as well as other sources of information such as documentary material
- Barriers to organisational learning are a potential point of interest in respect of CSR when considering the risk of an organisation's moral hypocrisy or bounded view of what CSR is

4.5. The Interview Process

The semi-structured interviews are designed to be personal interviews, and are a social process of the interviewer seeking to interview the respondent in depth. Several important aspects of interviewing are considered. Walker (1985) highlights a number of important issues in respect of the interview process, including: the degree of structure, keeping in mind interviewer bias, the social skills of the interviewer, obtaining trust and relevance of the research to the interviewees.

The nature of the interview process is exploratory and to such ends the initial format of the interview process was semi-structured, that is there are intended to be a small number of open ended questions which are aimed at exploring the research subject. The questions were designed to be mostly non-directional, although by their nature, the questions are based on research philosophy, theoretical basis and research topic. It was intended that these initial questions were to be used as a basis for subsequent, probing-questions; these probing questions are more prevalent in a semi-structured context than a highly-structured one. The respondent will likely bring to bear a complex personal framework with equally complex beliefs, experiences, social skills and values. To such ends the interview needs not only explore the how and the why of the individual respondent, but the meaning and significance they give to their actions. The semi structured interview is a way in which a researcher can explore such significances.

It is important to create a space in which respondents can tell the interviewer in their own terms the rich context and meanings of their experiences, reflections and perceptions. Jones (1985) outlines

the following areas of consideration in respect of the interview process: Structure and Ambiguity, Interviewer Bias, Social Interaction and Relevant and Commitment.

4.5.1. Structure and Ambiguity

The degree of structure was an important consideration in the interview design, for example how non-directive is the questioning and probing to be? Can I disagree with the respondent? The interview process itself is one in which the interviewer is continually making choices based on the research question, research methodology, context of the interview and quality of dialogue with respondent. To such ends, the interviewer needs to be sufficiently prepared for emergence whilst aiming to retain a sense of coherency with research question; this can be considered a tricky balance to be held.

The set of interview questions was reflected upon at length although it was clear from relatively early in the design process that a long list of a-contextual, a priori, highly defined questions were not going to allow sufficient exploration of what is a complex, social research topic; they do not allow for a depth in the interview process. Interview questions that do not allow the respondent to explore, elaborate, evaluate and reflect are likely to result in superficial results and potentially weak generalisations. Questions that have little or no structure are as likely to result in the risk of low alignment to research objectives and therefore provide a sparse amount of useable material.

The issue of structure is therefore not straightforward. Reflection also focussed upon relevance to research topic versus respondent. If the research questions were not relevant or understandable by the recipient, then the quality of the interview material would be at question.

The initial broad questions were threefold. Firstly, how does the respondent see CSR? In respect of this the definitional construct of CSR from the viewpoint of the respondent needed to be ascertained to establish a baseline of further discussion and dialogue. The question is to be open-ended, although it may be that follow-up questions would be required to explore areas of interest and as importantly establish what is not considered in the respondent's definitional construct.

Secondly, the framework of implicit / explicit CSR is to be explored through dialogue, to establish the nature and extent of the rational and tacit elements of the respondent's experience in respect of CSR. The rational elements would include what the respondent explicitly defines as CSR as well as what they would consider to be explicitly defined strategy, procedures and process. The tacit elements include areas of CSR that the respondent wouldn't necessarily define within the scope of CSR yet could be considered in a general definition of CSR.

Thirdly the structure of questioning was focussed around an exploration of CSR in Jersey in order to establish any variant elements of Jersey versus other parts of the world, although resulting wider generalisations were expected. Questions and resultant probes were focussed around irresponsibility, reputation of financial services, offshore centres and the ongoing tax debate. The researcher understood that some lines of questioning would be sensitive in nature and that questions needed to be balanced between inquiry and intrusiveness. For example, it is of potential interest to ask a question about CSR and Jersey's perception by some as a tax-haven, or that offshore centres are vehicles for tax-avoidance. The researcher felt that a question such as this is highly likely to make the respondent feel defensive and not open-minded or reflective. To such ends, a question was developed which asked the respondent to think about examples of an organisation acting irresponsibly with further probing questions being sensitively set, such as opening a dialogue regarding recent public events such as the leak of documents from HSBC Switzerland.

The researcher expected to be continually making choices in the interview as the respondent's views and beliefs emerged, allowing for exploration within the boundaries of the research questions. At certain points, the direction that the respondent was taking in terms of their reflections could develop and at other times the interviewer brought the respondent back to the loose interview process. It became apparent to the researcher that the process of guiding yet not leading was a sophisticated skill that needed to be mastered to perform an in-depth interview. The process of achieving balance between restricting structure and restricting ambiguity was complex and challenging.

To maximise the chance of getting good data, care was taken to inform the respondent in respect of the research topic and an outline of the research objectives through two methods. Firstly, the participant was sent a copy of a participant information sheet, which outlines the research topic, the rights of the respondent and contact details of the interviewer's supervisors plus a general email address to the ethics committee. Secondly, a discussion was had between the interviewer and the respondent before the interview commenced to answer any questions, outline the nature and aims of the research and to receive any feedback in respect of the research process.

4.5.2. Interviewer Bias

Interview bias is closely linked to interview structure and the interview process itself is a complex, dynamic interaction between two individuals, both with a unique set of experiences, capabilities, world-views, beliefs and values. These two individuals are not machines, the interview process is unlikely to be purely linear, the interactions likewise may follow heuristic pattern. The interviewer as an individual will bring their bias into the interview process and care needs to be taken for this bias

to reduce the quality of research data. The methods adopted by the interviewer to maintain research quality was to creatively and contingently develop a relationship of dialogue with the respondent, developing compassion towards the respondent and to focus on asking open-ended questions. Many times, the interviewer would validate the respondent by repeating parts of the respondent's sentence to see that the interviewer understood the respondent and to build trust with the respondent.

Open-ended questions were felt and important element of the interview process as such the interview was a semi-structured format. The reasoning behind this is that the open-ended questioning approach gives greater freedom to the respondent to answer in their own terms and from their own experience, which cannot be easily said of close-ended questions. The resultant property of the chosen interview style is there are not the same set of rules with open-ended questioning that there is with close-ended and as such there is a reduction in the risk of loaded questions. This openness comes with the understanding that the interviewer and interviewee can develop a relationship of openness to develop a meaningful dialogue. If a respondent feels guarded or doesn't want to talk about a subject, it can destroy research value, which is a point that is independent of the whether the question is open or closed.

4.5.3. Social Interaction

People develop over their lives a personal framework of beliefs and values. Weick (2012) points to faith which leads to expectations, presumptions, future perfect thinking, beliefs and self-fulfilling prophecies. Thus, people will selectively and subjectively build meaning and significance in events, which the research is interested in exploring. Likewise, researcher's interpretations of the research are subject to interests, attitudes, reactions, values and beliefs. Interviewers and respondents are likely to seek to manage their social interactions in a certain way, which will be informed not only by the interview questions, but by their experiences, aspirations, their physical situation and by what they feel the other wants out of the interview relationship. The respondent may, for example, be attempting to figure out what the interviewer wants from the research and what consequences may arise from their discussion. For example, a discussion on tax with Jersey citizens is likely to present an array of responses however when discussing tax with a member of a Jersey-based financial services firm there is more than likely to be a guarded response. Such a response isn't necessarily to do with the question of tax itself, rather that people in such a situation become more guarded when questioned about something they feel defensive about. Reflecting on the researcher's researchers experience the feelings would include fear of saying something that may affect their career, feelings of anxiousness over the way people in the international community perceive Jersey and a sense that

one should present a fair view of Jersey as an international finance centre. From this example, the resultant reflection is that it is not useful from a research perspective where the respondent feels defensive, where a sense of fear is present or where the respondent feels the need to present a view rather than give their own; to such ends it is important for respondents to feel safe in their responses and interview questions need to be sensitive to this.

People tend to present different personae in different situations. Davies and Harre (1990) develop 'positioning' rather than 'role' in respect of social interaction, that their subjectivity is generated through learning and discursive practices. The multiplicity of the self is differentiated by: learning the categories by which people are excluded / included, participating in discursive practices, positioning oneself in terms of categories / story lines, recognising oneself as a dichotomous sub-class not of others and recognising oneself as historically continuous. Respondents in dialogue with the interviewer are likely to be concerned with both 'intelligibility' – making themselves comprehensible, 'warrantability' – the legitimation of their behaviours and actions and the presentation of a credible 'self' (Jones 1985). The respondent may feel they need to present the image of a dutiful, thoughtful citizen, avoid looking stupid and please the researcher by saying what we think that they want to hear. Furthermore, there is a reciprocal set of positions held by the researcher, they want to appear credible, dutiful and honest.

So how is valuable research attained in such circumstances? If valuable research data is to be collected, a sense of trust needs to be gained, that the interviewer is going to regard the opinions of the respondent, that interviewer is not going to use the data against them, that the interviewer is interested in what they must say. Good research data cannot be collected if the respondent is deferring to a well-rehearsed script due to a sense of defensiveness, lack of trust or a sense of disconnection with the research topic. The interviewer needs to ask questions in such a way that the others feel encouraged to answer which requires a question that is relevant to them, providing them with space to answer the question. It is important to listen to the answers and to be seen to be listening for the respondent to feel valued.

It important to reflect on the respondent prior to the interview, their background, their organisational role and the potential range of experiences on the subject matter. Such reflection may help with the interview process in building a sense of trust with the respondent, although as discussed previously the respondent being is an individual we cannot have full prior knowledge of experience, value, belief and history.

For the research findings to be valid the research topic, through the list of questions asked, needs to be relevant to the respondent and the respondent needs to feel at least as though they are not being exploited. Ideally the respondent would feel that they are gaining from the interview process, that they are valued, that their experiences, opinions and beliefs are being listened to; not only this, that they have resultant reflections of their own which can be taken forwards. It is not intended for the interview process to be transformative for the respondent, it is an aspiration that the respondent gains from the interview process through the understanding that their work is valued and through being able to openly and freely reflect on their experiences in a safe, confidential space.

4.6. Documentation Collection and Analysis

Yin (2009) states that the collection of documents is one of the six sources of evidence in case study research which includes:

- **Documentation** – stable, exact and unobtrusive yet selectively biased and difficult to find / retrieve
- **Archival records** – stable, exact and unobtrusive yet selectively biased and difficult to find / retrieve also may be private
- **Interviews** – focussed, insightful yet potentially biased or inaccuracies due to poor recall
- **Direct observations** – covers events in real time, contextual yet time consuming and potentially costly
- **Participant observation** - covers events in real time, contextual yet time consuming and potentially costly
- **Physical artefacts** – insightful into cultural features, insightful into technical operations yet potential with selectivity and availability

There were several documents that would be explored and collected as part of the case study. These include:

- CSR statements and policies on company websites
- Local media articles that focus on CSR
- CSR documents and articles from standards agencies and associations

Yin states that documents are subject to bias and as such must be carefully used, for example the document is likely to have been written for some specific purpose or audience *other than* that of the case study being completed. Also, the volume of documentation nowadays may make the process of reviewing documentation laborious.

In respect of a case study, it is important to constantly check and recheck the consistency of the findings from different as well as the same sources (Duneier & Molotch 1999). This process is known as *triangulating*. This involves establishing converging lines of evidence, for example the semi-structured interviews described in this chapter can be triangulated with a survey of responsibility which would cross-reference respondent perspectives.

4.7. Ethical Considerations

Ethical approval for the research was granted by the School of Management Ethics Committee. The research was designed regarding key ethical principles, including:

- Informed consent
- Quality
- Transparency
- Voluntary participation on behalf of the respondent
- Confidentiality and
- Avoidance of harm (ESRC 2015)

Illustrative examples of practices which addressed these areas are as follows:

- Respondents were asked to participate in a research interview by the interviewer, the respondent was given time to reflect and respond, any questions asked were responded to.
- The participant information sheet and consent form for potential respondents included a high-level outline of the research, the format and length of the interview being requested, provision of an interview transcript for verification and sign-off, anticipated use of the findings and confidentiality. Respondents were invited to contact the researcher if they had further questions and there was also contact details for the researcher's supervisors and the ethics committee if the potential respondent wanted to get into contact with any of these parties.
- At the start of the interview, the respondent was asked to sign the consent form and was informed that the documents and ethics committee approval was for their protection. They could withdraw from the interview at any time. Respondents were thanked for their participation after the interview and given further opportunity to raise questions on the day and were provided with a debriefing document. The debriefing document outlined the nature of the research, provided details of potential further reading, provided contact details for the researcher ethics committee and provided contact details for the researcher's supervisor.

- Individuals and organisations were not identified in the presentation of findings and the organisations anonymity was retained.

The researcher was aware that discussion of certain CSR topics may lead some respondents to confront issues which were uncomfortable and may cause them some distress. The planned approach in this event was to allow the respondent to reflect and check if the respondent wants to continue with the interview and if necessary discontinue or redirect the questioning.

Macfarlane states that the best way to address ethical challenges in satisfying the ethics approval process is by trying to act reasonably within the dictates of our experiences and moral basis (Macfarlane 2010). Macfarlane also states that being 'ethical' is about developing a deep personal understanding of virtue and not about political correctness; it is about practical wisdom and an understanding of one's own personal values to tackle ethical issues in the field.

An example of a difficult conversation arose when a respondent started talking about difficult experiences and feeling working for a previous organisation, the respondent was emotional and did find some of the subject matter difficult. The interview allowed the respondent space to process thoughts and reflections and allowed the respondent to explore these difficult emotions in a safe space. The dialogue thus was very interesting in a research context, although the respondent did reassure the respondent that they could move on from the subject that the respondent didn't need to share if they felt they weren't comfortable doing so at the time. The respondent was also assured of the confidentiality of the interview process.

Another example of ethical considerations was the discussion of taxation in respect of financial services in Jersey. This is potentially emotive in respect of, for example, the perception by some that Jersey is a tax-haven. There were many responses to this line of enquiry, some people would avoid talking about the subject, some would be forthcoming with their views, some presented a somewhat pensive and cautious response. The interviewer progressed down the line of enquiry carefully, and with consideration that participants may not be comfortable with the line of enquiry. The interviewer was careful not to make the respondent feel pressured into answering questions they did not feel comfortable talking about. The questions were open ended enough for the respondent to explore several lines of discussion which would fit with their levels of comfort. An example of the line of enquiry is to question where organisations act *irresponsibly* and the interviewer cited a publicly available example, such as a recent news article on companies permitting tax-evasion.

5. Data Collection and Organisational Overview

Based on the theoretical perspective (Chapter 2) and research philosophy (Chapter 3) and research methodology (Chapter 4), the researcher commenced with the analytical phase of the research project. The theoretical analysis developed the established and emergent framework on which to base the case study approach to data collection. The theoretical conclusions analysed organisations that have structure at multiple levels which are enveloped by the dynamic, ebbing flow of the social dynamic imbued by members of the organisation. Because of the methodology development, a case study approach was adopted that had the intention of including a number of methods including semi-structured interviews, surveys and related materials such as CSR reports which tended to broaden the objective-subjective spectrum of data collection to an extent and within the bounds of case study methodology. The primary objectives of this research were to validate and extend the implicit / explicit framework and to explore the nature of CSR definitions, perspectives and implementation and to explore CSR within Jersey in order to search for variant elements.

A case study method was decided upon in Chapter 3 (Yin 2009; Yin 2012). The basis of data collection was to explore the nature of explicit and implicit elements of CSR Strategy and implemented CSR strategy, utilising as a basis an institutional model of implicit / explicit CSR (Matten & Moon 2008). The context of the case study was Jersey which is expected to display many similarities with the UK and several properties which were expected to result in some aspects that are unique, with other properties sharing meaning and would present potential generalisations. The findings are intended to not only validate an extended implicit / explicit model but to inform and develop the model and the field of CSR in general.

5.1. Case Context and Selection Approach

The sample for the interviews conducted included 21 interviews with organisations operating in Jersey, from 11 separate organisations. The potential respondents and respondent organisations were selected initially from a combination of research interest, availability and willingness to participate. The researcher had a strong connection with initial company that was selected which was *I.T. Services* and there were 6 interviews conducted there. The other companies were from other sectors of industry, for example financial services, legal services and the charity sector. In terms of initial selection, attention was paid to the structure of the company, whether it was single celled, a subsidiary of a multi-national, a multi-jurisdictional parent and so on. The companies were approached by the researcher through various connections that the researcher had developed as a consultant and as someone who has lived in Jersey for a long time. When a target organisation type was selected then the researcher looked for suitable and available organisations to approach by

contacting the company directly, or by asking someone who had a contact in the organisation, for example a work-college. Once contact had been made with the target respondent organisation the interview process was described and a number of respondents were selected. This process of selection involved the researcher outlining that a wide range of respondents was preferred, from different levels of seniority and job roles.

Table 5 presents an overview of some of the properties of the respondent organisations. The number of employees is the number of people employed in Jersey, in effect the size of the Jersey cell. The business unit category size has been split into small, regular, medium and large which is in comparison to other business units and in respect of the size of the island. For example, in an island of approximately 100,000 citizens and 57,000 citizens of working age, if an organisation has over 570 employees then it will employ approaching 1% of the working population. There are a few organisations that employ many more than 400, for example a few of the banks and the States of Jersey which is the equivalent of the Jersey civil service.

The reason for the categorisation is to lay the basis for comparison across organisations, which in turn will develop generalisations as well as variant factors.

Table 5 - Category of Respondent Organisation

Company Synonym	Industry	Sector	Parent / Subsidiary	No. Employees	Business Unit Size	MNC status
I.T Services	IT	IT	Parent	100-200	regular	No
First Bank	Financial	Banking	Subsidiary	100-200	regular	Yes
Accountancy Services	Financial	Accountancy	Subsidiary	200-400	medium	Yes
Legal Services	Legal	Legal	Parent	200-400	medium	No
Fund Services	Financial	Funds	Subsidiary	100-200	regular	Yes
Trust Services	Financial	Trust	Parent	100-200	regular	No
Regulator	Governmental	Regulator	Single Cell	100-200	regular	No
Health Charity	Charity	Health	Single Cell	0-100	small	No
Second Bank	Financial	Banking	Subsidiary	400+	Large	Yes
Third Bank	Financial	Banking	Subsidiary	400+	Large	Yes
Christian Group	Charity	Christian	Single Cell	0-100	small	No

Primary data was collected over an interview lasting between 30 and 60 minutes depending on participant's motivation to engage in dialogue. The researcher asked the participant to complete a Likert scale questionnaire at the end of the interview, which was used to inform the interview. Secondary data regarding the organisation and CSR in Jersey was also collected.

Table 6 –Primary Data and Nature of Organisation

Company Synonym	Industry	Sector	Set	Duration	Date
-----------------	----------	--------	-----	----------	------

				(mins)	
I.T Services	IT	IT	1	39	17/06/2014
I.T Services	IT	IT	1	32	26/06/2014
I.T Services	IT	IT	1	42	11/07/2014
I.T Services	IT	IT	1	34	20/08/2014
I.T Services	IT	IT	2	23	10/09/2014
I.T Services	IT	IT	2	39	09/03/2015
First Bank	Financial	Banking	2	31	30/09/2014
First Bank	Financial	Banking	2	32	18/11/2014
First Bank	Financial	Banking	2	36	19/02/2015
Accountancy Services	Financial	Accountancy	1	31	19/08/2014
Legal Services	Legal	Legal	1	35	11/07/2014
Fund Services	Financial	Funds	2	38	06/03/2015
Fund Services	Financial	Funds	2	35	20/03/2015
Fund Services	Financial	Funds	2	35	27/03/2015
Trust Services	Financial	Trust	1	34	07/08/2014
Regulator	Governmental	Regulator	3	37	22/04/2015
Regulator	Governmental	Regulator	3	54	22/04/2015
Health Charity	Charity	Health	3	38	06/05/2015
Second Bank	Financial	Banking	3	34	20/05/2015
Third Bank	Financial	Banking	3	40	24/06/2015
Christian Group	Charity	Christian	3	28	02/02/2016
Total: 21 interviews, 747 minutes or 12 hrs 27 minutes of interview					

Following the interview, which was recorded, the interview was transcribed professionally and the data was analysed by reading, listening again to the interviews and by loading the transcript into NVivo for further analysis. The advantages to recording the interview were that the interviewer didn't spend time focussing on writing notes, instead engaged with the participant through active listening, eye contact and responsive questioning based on the respondent's dialogue. The interview design and techniques used are documented in chapter 3. The interviews were stored as encrypted files on a cloud storage drive (Microsoft OneDrive) as were the interview transcriptions. A hard copy was printed of the transcribed interviews along with the participating consent forms and end of interview questionnaires all of which were stored safely.

The secondary data included CSR reports, website materials and magazine articles related to Jersey. Data was gathered between the beginning of 2014 and the beginning of 2016 and the type of participant was varied, from an employee through to CEO of the organisation.

Following the data collection stage, in line with common practice, individual and within case analyses was performed before a cross case analysis. Cross-case analysis was performed along with the formation generalizable points from a Jersey and potentially global context. A number of dimensions were explored, which are detailed in table 7.

Table 7 - Dimensions of Research

Dimension	Components
Perception / Definition of CSR	Elements of CSR, including fundraising, philanthropy, ethical, legal and the concept of voluntary / mandatory CSR.
Implicit / Explicit CSR	Codified versus tacit elements of CSR, including emergent / planned strategy, codified documents / structures / practices, elements of CSR that are not necessarily included in CSR strategy.
CSR in Jersey to establish potential variations / Generalizable data	<p>What differences / similarities there are between Jersey CSR and elsewhere, how CSR happens in Jersey, what roles and responsibilities an organisation exhibits.</p> <p>With no meaningful variances then generalisations can be asserted with a greater degree of certainty</p>

These dimensions are not the full extent of the analysis, however much of the research can be aggregated into the dimensions above. The dimensions were informed by the literature review and formed a basis for analysis. Each case was evaluated separately and were analysed with the aggregate dimensions as a lens onto the research. This approach was useful to develop generalizable points in respect of a personal definition of CSR and the implicit / explicit framework; this approach guided the analytical phase of research and interpretation in a multiple-case set of interviews. Cluster analysis was performed on the various industry sectors to ascertain the similarities and differences displayed by participants. This approach also informed the researcher of the validity of the theoretical basis and the development of theory upon the observed practice and participant values.

The research developed over time, the first set of 8 interviews were performed and transcribed then the output of this research was reflected upon, a few of the transcripts were passed to the researcher's supervisors for quality assurance and the interview approach was updated. For

example, initially the initial set of interviews presented the participant with Campell's propositions after the first semi-structure interview question, although on reflection it was felt that the propositions needed to be asked at the end of the interview and for them to be placed in a Likert scale style questionnaire. The reason for this was twofold, firstly the propositions seemed to be difficult to understand by the participant so early in the interview and secondly the findings from the semi-structured questions seemed to be presenting more interesting findings, possibly due to the ability of the participant to absorb questions directly based on institutional theory. Changes to the interview format were incremental improvements rather than a radical change and this was kept in mind during the second set of interviews, evaluation was performed on whether the interview format had improved whilst not invalidating the first set of interviews.

The second set of 8 interviews were used to continue the research and experience saturation of generalizable points, for example the participant's definition of CSR; it was also used to explore working hypotheses that were unearthed in the first set of interview. The final set of interviews continued the general theme of exploring the dimensions of research, and was used to explore some interesting aspects of CSR, including the approach charities took towards CSR, building on the implicit / explicit model of CSR and the effect that Christianity had on CSR.

The sets of interviews were triangulated against others as well as organisational types in order to attain saturation (Yin 2009) across industry sectors and research dimensions. The participants were chosen by several methods. Firstly, the target Jersey-based organisation was identified based on the organisation type and where it was positioned in terms of the economy of Jersey. For example, different industries were identified such as different types of financial business, legal organisations, accountancy firms, charities and the financial services regulator. The organisation was approached and several participants were interviewed. Another consideration was the size and structure of organisation, including whether the organisation was a subsidiary, parent or single-celled organisation and whether the genus of organisation was Jersey-based. The organisation didn't always accept invitations to be interviewed, for example one financial services organisation with a prominent CSR policy declined to be interviewed on grounds that seemed unclear, another organisation agreed and then declined to be interviewed.

5.1.1. Jersey's Economy and Society

The nature of Jersey's economy is primarily financial in nature and it is considered an Offshore Finance Centre (OFC). The nature of financial activities is, in broad terms, segregated into banking, trust, funds, insurance and investment business. Whilst not having a primary bank or stock exchange Jersey houses tens of licences for subsidiaries of the world's top 500 banks which the supporting

financial services utilise. Banks themselves offer retail, commercial and private banking facilities such as deposit-taking, lending and wealth-management. Trust company businesses provide the service of building financial structures that hold assets in trust for the beneficial owner to manage and allocate to, for example, family members in the beneficial owner's absence; typically trusts are utilised by high net worth individuals due to their comparatively high administration costs. Funds provide a method to customers of investing in securities such as equities, bonds and derivatives through a number of products depending on amount invested. Fund providers offer services such as management, administration and distribution of funds to the customer, at a premium to their administration in order to maintain a profit. Insurance services are self-explanatory. Investment businesses provide a service that advises and allows access to all other financial services, depending on need, wealth and context. For example, an investment business would provide advice on pensions, investments, insurance and mortgages whilst brokering these products at a premium. There are other industries in Jersey, mainly being agriculture and tourism, although these have dwindled over the past decades. There is a thriving set of law firms, and there are also a small number of patent firms.

Numerous initiatives recently are endeavouring to build an I.T. industry in Jersey, for example the formation of *Digital Jersey* by the government. There are a number of I.T. firms currently in Jersey although they generally support the financial services.

Jersey has 12 parishes which each have a committee and honorary police called *Connétables* which supports the police force of Jersey. The island as a whole has a separate government to the rest of the British Isles with 51 politicians, the civil service being called the *States of Jersey*. Any primary law has to be agreed with the UK privy council, chaired by a UK elected politician. There are numerous charities in Jersey that support local and global causes and have regular support from citizens and businesses.

The general structure of organisations in Jersey follow three basic patterns: a single celled business unit, a subsidiary of a company and the parent of a multi-jurisdictional company; this is particularly prevalent in the financial and legal industries. For example, all banks in Jersey are subsidiaries of parent organisations although their presence varies from 10-20 members up to many hundreds of members. A number of legal organisations have a basis or origin in Jersey and have many subsidiary business units around the world. There exists numerous single-celled trust companies in Jersey that have 10-20 members, although there are also many trust companies that are parents and some that are subsidiaries.

5.2. Organisations Overview

5.2.1. I.T. Services

5.2.1.1. Overview

The first set of interviews were performed at *I.T. Services* whose parent resides in Jersey and has between 100 and 200 members. The company services the needs of other organisations in Jersey such as financial services organisations and the States of Jersey. *I.T. Services* provides a range of I.T. services such as helpdesk support, building of I.T. infrastructure, change management and systems development.

The company has experienced rapid growth from a single-celled, Jersey based organisation that focussed mainly on development of systems and infrastructure, mainly due to its acquisition of another company in 2013. The organisation as a result of such growth has undergone significant structural change, and now has a business unit in Guernsey.

The website highlights the companies intent to improve community and industry then lists the type of engagements, which include engagement with charities and I.T. focusses associations such as the British Computer Society and Digital Jersey (<https://www.digital.je/>). Many employees are fee-earning professionals across the various teams that have different service-offerings. The management structure is relatively flat, being the CEO and COO then other core executive directors, a non-executive director and heads of team some of which are directors. There are up to approximately 12 primary teams across the organisation. The bulk of the growth over the past few years has been from acquisition, although there has been organic growth of the established teams also.

There are many competitive pressures for *I.T. Services* stemming from the finite market size in the Channel Islands and from the relatively low barriers to entry of many I.T. companies. However, Jersey can be a difficult place to compete in if one is not aware of the local context and has connections with people in Jersey, to such ends *I.T. Services* has focussed its value proposition for many years on its local presence and knowledge. Another pressure includes the overall health of supported industries, for example with an economic downturn there has been less spend on support activities and change which means there is less available work for *I.T. Services* and more competition.

The CEO, COO and CTO are generally very visible, with none having their own office, instead they have desks in the open plan area of the business. Likewise, the meeting rooms are glass-fronted along with the HR office, which also has an open-door policy.

5.2.1.2. *Type of Respondents*

Of the seven respondents, there is the CEO, a support member of staff with responsibility for CSR tasks, a team head and director, a team head, and two senior consultants.

5.2.2. First Bank

5.2.2.1. *Overview*

First Bank is a South African bank that has a presence in Jersey, with several hundred employees. It is a subsidiary of the South African bank and services many international clients, and numerous Jersey intermediaries. The services offered are banking, trust and funds with a range of client values, ranging from retail through corporate and high net worth individuals. The bank has had a long history of relative autonomy and have developed a battery of systems that cater for a market that is both global and local to Africa. Many CSR activities are focussed around both Jersey and African causes.

The organisation has been both a benefactor of and a detractor from line of business profit simultaneously. The wide service offering alluded to in the past sentence has allowed First Bank to operate in a broad range of services and jurisdictions, however this broad offering has required a significant investment in resources and systems over time. The business unit's CEOs have changed approximately every 3 years which has meant that whilst the broad strategy has been held in place, the social dynamic of the organisation has been burdened by a degree of unpredictable flux.

The management structure is reasonably compact in the Jersey business unit and there has been an increased South African presence more recently in terms of resources. The CSR activities and communications focus around African initiatives such as helping at a local school and banking facilities in developing African counties. There is also a focus on Jersey charities and wellbeing.

5.2.2.2. *Types of Respondents*

There were 3 respondents, the CEO, the finance director and the manage who had responsibility for CSR.

5.2.3. Legal Services

5.2.3.1. *Overview*

Legal Services is a company that provides a range of legal services both domestic and corporate. The firm's parent business unit originated from and resides in Jersey. It has a presence in British Virgin Islands, Cayman Islands, Guernsey, Jersey, Hong Kong and London. The range of legal services is broad, covering banking, financial services, corporate, property, Trust and insolvency. Many of Jersey's larger law firms have at one stage or another held financial services licences in areas such as

trust and funds. This company has built up a substantive set of services related to law, including the building of a trust and company firm and a software development capability. These business units over time have been sold or divested and the core focus of the company is now law.

The current structure of Legal Services is similar to many law firms, operating a partnership model whilst retaining the primary and support activities. It is clear from the business units and types of legal practice that Legal Services is positioned as an offshore legal firm, providing corporate and fiduciary services to firms, investment institutions and high net worth individuals.

5.2.3.2. Types of Respondents

There was only one respondent from Legal Services, a financial director.

5.2.4. Funds Services

5.2.4.1. Overview

Fund Services is a wealth management firm that services a range of customers, which start at £25,000 investment and including high net worth individuals. The company was founded in Jersey in the early 80's and was bought by a large South African bank around two decades ago. The focus of the company has been unitised, tailored and bespoke depending on the scale of their investment. Until its buyout the company had been primarily based in Jersey with a strong South African client base.

Strategically, the organisation had attempted to diversify its geographical base by extending into the UK, Europe and the middle east. Other attempts at diversification included an increased range of investment propositions and acquisition of a trust and company business in Guernsey.

The Jersey business unit has remained at approximately 100 members for many years and the only difference in organisational structure was the acquisition by a South African bank approximately a decade ago. As the parent structure changed over time so did Funds Services. The CEO became a South African and the influence of the parent bank became more apparent over time. Many good things came of this, the organisation was placed centrally in the bank's wealth sector and Funds Services brand became more present in the bank's strategy.

There have been some worries that the Jersey business units was going to lose focus as a result of the increased parental influence. To such ends a number of well-known faced decided to leave Funds Services.

The firm now operates a subsidiary model and there are regular audits, risk committees and dialogue with parental stakeholders. There are also a core number of organisational members that

have stayed with Fund Services over a long period of time, suggesting that some people at least have an ideological assonance with the organisation.

5.2.4.2. Types of Respondents

There were 3 respondents, the CFO, the head of human resources and a member of the marketing team.

5.2.5. Trust Services

5.2.5.1. Overview

Trust Services was founded in the early 2000s to provide trust services for companies based in the UK. It now services a range of global clients such as the EU, US and Asia that are both companies and high net worth individuals. The firm employs between 100 and 200 people that are well-educated across the principal offices throughout the world.

Their core business on behalf of companies is currently to administer employee benefit plans and administrate holding and investment companies. Private client services cover the areas of discretionary trusts, personal pension plans, bespoke private trust and company structures including Charitable Trusts, Foundations and Purpose Trusts.

The strategic vision of the organisation is to create and maintain durable relationships with clients and provide a quality services for them. Trust Services was part of a larger organisation that included legal services, although this was sold off some years ago.

The CSR activities depicted by the website

5.2.5.2. Types of Respondents

One employee engaged with CSR activities was interviewed.

5.2.6. Financial Services Regulator

5.2.6.1. Overview

A Financial Services Regulator is an institution set up by government to incorporate companies and regulate financial services firms. It was founded in the 1990s and numerous civil servants joined the organisation from the governmental financial services department. The organisation has grown over the years to be 100-200 employees in total and continues to regulate financial services such as banking, funds, trust, insurance and wealth management.

The strategic objectives of the Financial Services Regulator are to protect the economy and the jurisdiction's citizens. It is apparent that from the outset, the two strategic priorities are not

necessarily going to align, that the objectives were designed to be dialectic and at their optimum in balance. The organisation has a wide and diverse primary stakeholder base, including government, businesses, standards agencies, citizens, employees and other jurisdictions. The organisation has an executive infrastructure, overseen by a committee of commissioners.

The organisation relies on the quality of its employees, many of which come from the financial services industry and sometimes they return to that industry imbued with new skills and a different perspective on compliance. The primary business units are companies registration, supervision, enforcement and policy makers. Many employees have strong connections with law or the financial crime unit of the police as well as members of the financial services industry.

There is no CSR related information on the website, although there is an implicit understanding that Financial Services Regulator is in itself a social good. There are talks internally to the organisation of the development of a CSR policy and that this should not be publicised on media such as the website.

5.2.6.2. Types of Respondents

Two respondents were interviewed, the COO and a manager in the policies division with responsibility for the development of CSR policy at Financial Services Regulator.

5.2.7. Second Bank

5.2.7.1. Overview

Second bank is a U.K. established bank that focusses on international clients. The Jersey business unit is a subsidiary of its U.K. based parent and services both the domestic market of Jersey, but internationally based clients and organisations. With many hundreds of employees in Jersey, Second Bank has a significant presence in the island both in terms of size of organisation and in terms of the amount of capital invested in local infrastructure.

The site doesn't prominently display any reference to CSR, despite their being much reference to CSR based activities by the respondent.

5.2.7.2. Types of Respondents

The CEO of Second Bank Jersey was interviewed.

5.2.8. Health Charity

5.2.8.1. Overview

The aims of Health Charity are to raise funds and awareness in respect of their cause. The number of employees of the Health Charity are up to ten, this local presence focusses on Jersey based issues

such as teenagers and adults of Jersey. Many of these causes align with UK and global issues faced by teenagers and adults.

The organisation is a local independent charity designed to support people and a society that protects their cause and people affected by their cause. Although affiliated to the UK, the charity is independent where all money raised goes to supporting local causes. The UK affiliation means that the charity meets standards of governance and service delivery advocated by their effective parent. There are many skilled and trained both affiliate to and part of Health Charity.

The organisation is headed by a former senior member of Health and Social Services and the charity has grown in awareness substantially in recent past. Health Charity interacts with many businesses in Jersey and has developed an awareness of its cause over time in the minds of businesses.

5.2.8.2. Types of Respondents

One respondent was interviewed, the head of Health Charity.

5.2.9. Third Bank

5.2.9.1. Overview

Third Bank is another bank that has a significant presence in Jersey, with several hundred employees. Whilst a subsidiary of a parent, it also is the basis for European operations. It classes itself as a diversified services company, that has a long heritage and is dedicated to its clients. It offers a range of services such as banking, funds, trust and wealth management. The parent bank is situated globally, ranking highly in terms of both banking and wealth management.

The website that is Jersey has no reference to directly, although there are links to various CSR-related activities. The parent site has a section of sustainability which encompasses many of the activities described by the respondent.

5.2.9.2. Types of Respondents

There was one respondent interviewed, an environmental officer for Third Bank.

5.2.10. Christian Group

5.2.11. Summary

The organisations outlined in the previous sections are based in Jersey and vary across industry sector, size, organisational structure and primary objectives. There are similar challenges in respect of the residence of the business unit in Jersey and are affected by economic and social conditions within the island. There are differences between organisations, for example with the Health Charity and the Christian Group which do not have profit motives although they do in some sense compete

with other interests of the citizens of Jersey. There are differences within the financial services companies, for example a bank has a deposit-taker responsibility and are overseen by large multi-national banks, whereas Trust company is a parent that has offices in other financial jurisdictions. I.T. Services supports many organisations including financial services, public services and charities. Cross organisational analysis is performed in a later section.

Having provided an overview of case study organisations, attention now is drawn to the data analysis in practice, how the findings were developed, which is the subject of the next chapter.

5.3. Interview Sets

The interviews were split into three tranches, which are referred to as the first, second and third sets of interviews, and the sets are defined in Table 7, earlier in this chapter.

The idea behind the development of interview sets is as follows:

- Allow for controlled and incremental improvement in the interview design and implementation process
- Allow for themes in the interview sets:
 - *First set* - exploration and improvement,
 - *Second set* - validation and saturation
 - *Third set* – variance and generalisation
- Further help develop generalisations

An overview of the interview set theme is as follows:

- **First set (7 interviews)** – explore and refine research design in respect of interview process, explore themes and adapt interview process based data findings as necessary,
- **Second set (8 interviews)** – To validate interview improvements, to triangulate findings from first set of interviews and to search for cross-organisation generalisations and
- **Third set (6 interviews)** – To explore potential variances by looking at different types and sizes of organisation.

The development of interview sets emerged from early feedback from supervisors and reflections of the researcher. It was felt that optimisations to the interview process could be made and placing interviews in tranches assisted with a controlled and incremental transformation of the interview process. For the second and third set of interviews, the interview format design was unchanged which allowed for a deeper exploration of organisations, people and roles.

6. From Data Analysis to Data Findings

6.1. Introduction

This chapter aims to explore the cases and progression of the data analysis which are presented in further detail in subsequent chapters (Chapter 7 and Chapter 8). This chapter details the framework for analysis in respect of the findings of the data collection. The analysis is performed within the methodology detailed in Chapter 4 – Research Methodology. In the following chapters, 7 and 8, examples of the interviews are drawn upon to demonstrate the process of coding and analysis of the case study and potential generalisations. The analysis is performed from the perspective of a personal definition of CSR and within the implicit / explicit model of CSR developed in the earlier part of this thesis.

6.2. Framework of Analysis

The framework of analysis was based on the literature review (Chapter 2) and resultant framework of analysis, including dimensions of analysis, implicit / explicit model. This conceptual framework and metaphor was embedded in the analytical phase of the research and was used to structure the interview process and resultant analysis.

The interconnected nature of the framework with findings is represented in the diagram below and represents the knowledge imbued by the respondent's exploration of CSR. The diagram has been labelled with different analytical processes: incident, organisational and cross-organisational sections. The literature review has explored these sections and the resultant theoretical basis for researching the perceptions and approaches taken at different strata of the organisation.

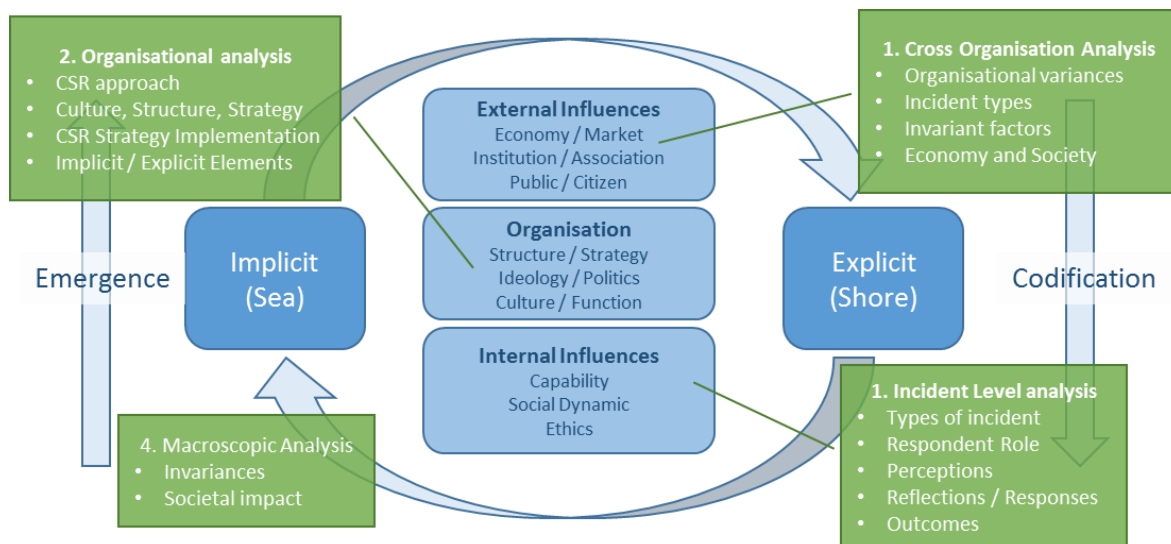


Figure 10 - Implicit / Explicit Framework of Analysis

The incident level analysis was the first stage of analysis which focussed on the individual's perceptions, reflections and approach to CSR at their organisation. The aim of this analysis was to explore the impact of CSR on the individual and the coherence between CSR practice in respect of the individual and the organisation. These findings are reported in chapter 7.

The second stage of analysis was organisational and compared the individual or individuals with the organisations approach to CSR. Where more than one respondent was interviewed from an organisation, the perceptions of the organisational members was compared and contrasted. This was of interest as it allowed, amongst other things, analysis of how the individual reconciled their perceptions against the organisational approach and whether there was a sense of coherence between individuals and with the organisation. Also, similarities and differences between individuals was analysed in order to develop patterns and explore the implicit / explicit framework. The results of this analysis can be found in Chapter 8.

Stage three compared the incidents and findings across organisation in order to analyse patterns and cross-case variations. The cross-case analysis was particularly insightful in developing the implicit / explicit framework as well as the dimensions of analysis. The analysis informed the next stage of analysis which looked at the incidents and findings at the level of individuals being citizens. These findings are reported in Chapter 9.

The fourth and final stage of analysis looked at the incidents and findings in respect of individuals being citizens or stakeholders of Jersey's society in order to establish any invariant elements. The invariant and variant factors were analysed within the framework in order to explore generalizable

points as well as any differences between individuals, organisations or organisational structures. These findings can be found also in Chapter 9.

As there were 11 organisations involved in the study, elements of analysis moved quickly from incident-level analysis to cross-case analysis in order to develop and validate generalisations.

6.1. Analysing Case Study Evidence

The analytic strategy was developed for the case study and utilised (Yin 2009):

- Relying of theoretical propositions
- Developing case descriptions
- Using Qualitative and Quantitative data
- Examining rival explanations

The research outcomes were designed around the theoretical perspectives developed in chapter 2, and the theories were developed to the point where they were clear and provided a structure around the analytic strategy. The results of theoretical analysis were:

- The developed implicit / explicit framework of CSR needs to be explored through the case study approach
- The personal definition of CSR needs to be explored in the case study approach
- The case study needs to explore CSR from a case study perspective

The case description is a descriptive framework for organising the case study which developed over time. This metaphor became central to the thesis and forms the crux of the research; that CSR activities, concepts and strategy in an applied context is relational rather than absolute. By this, it is meant that CSR has many facets which do link to each other and are dependent on each other, even if this relationship may appear subtle.

The use of both qualitative and quantitative data was felt necessary to build validity and to be able to triangulate data analysis into more meaningful and powerful conclusions.

In respect of the analytical techniques, the two main techniques used are pattern matching and cross-case synthesis. The two techniques were facilitated through the development of a coding node structure in NVivo, which changed as the data analysis process continued. The node structure in respect of the 'personal definition of CSR' developed in an inductive manner, the themes emerged and concepts were combined, nodes themselves were aggregated until all interviews were coded.

Enough interviews were completed to achieve saturation. Figure 11 displays an example of the pattern matching approach used.

Definition CSR Personal	21	294
Definition of CSR 001.01	21	294
Philantropy	18	78
Role in Society	16	57
Engagement	16	47
Internal Engagement	10	29
External Engagement	8	14
Top Down	3	4
Ethical	11	37
Reputation	11	33
Sustainability	9	29
Not Included	6	9
Economic	2	3

Figure 11 - Personal definition emergence

So the root concept (point 1.) was developed from various coded meaning units in respect of the transcriptions, these meaning units were pattern matched and aggregated in group nodes, for example 'internal engagement', 'external engagement' and 'top down' aggregate nodes (point 3.). The aggregate nodes themselves were pattern matched and placed in a further aggregate node of 'engagement' (point 2.). This aggregate node then formed part of the root set of definitions which in the figure above is ordered by reference count.

In the case of the implicit / explicit model the initial structure was defined based on the research design, an example being figure 12

[-]	○	_Strategy			21	1315
[-]	○	_Explicit			19	709
[+]	○	_Planned			19	587
[+]	○	_Emergent			16	122
[-]	○	_Implicit		1.	21	606
[-]	○	_Planned		2.	21	357
[+]	○	Campaigning			20	112
[+]	○	Engagement		3.	12	89
[+]	○	Caring About Community			17	83
[+]	○	Social Committee Activity			11	28
[+]	○	Intent			7	26
[+]	○	Marketing			7	19
[+]	○	_Emergent			20	249

Figure 12 - pattern matching implicit / explicit framework

The node structure is partly derived through the theoretical framework of implicit / explicit CSR which root nodes (point 1.) of 'implicit' and 'explicit' and secondary nodes (point 2.) of 'planned' and 'emergent'. The approach to coding interview was deductive in the respect of the root nodes being derived from the theoretical construct. The tertiary nodes were derived from the interview meaning units and some aggregated into themes, which were then placed in the secondary and primary node structure.

In respect of the implicit / explicit framework analysis, a series of dimensions were defined to provide some rigour around the choice of how a meaning unit fits into the node structure. The dimensions are listed in table 8.

These dimensions emerged as the process of coding progressed. The dimensions arose as a method of distinguishing whether a meaning unit was explicit or implicit. This decision was taken as the coding process progressed in order to provide some consistency. So in respect of the definitional construct, for example, the aggregate nodes of legal, ethical and economic were considered explicit as they are considered explicit from the perspective of the researcher's definition rather than the perspective of the respondent's personal definition. So, for example, if the respondent mentioned 'we developed legal items in CSR strategy', this meaning unit would be considered explicit and placed in the explicit \ planned \ legal aggregated nodes.

Table 8 - Dimensions of Implicit / Explicit Framework Coding Analysis

Dimension Name	Explicit	Implicit	Reason
Definitional construct	Legal, Ethical, Economic	Philanthropic	Definitional perspective is that of researcher rather than respondent so explicit is more substantive aspects of CSR
Process of Engagement	Coherent	Dissonant	More coherent, organised approach to engagement is considered more explicit
Activity Type	Aligned with core business	Peripheral	If an activity is closer to core business activities then the resultant CSR activity is considered more explicit, e.g. accountancy services supporting charities for an accounting firm's philanthropic support
Scope	Organisational	Personal	If the activity is group or organisationally oriented, then it is considered to be more explicit than an activity that is performed by an individual
Codification	Codified	Uncodified	If the activity is recorded in artefacts such as meeting minutes, CSR report or CSR strategy then it is considered more explicit than if the activity is tacit.
Organisational Role	Senior Management	Staff	If the activity is agreed, originated or managed by senior management then the activity is considered more explicit than if the activity is organised by a member of staff only.

During the design of the analysis and because of the theoretical perspective, it became apparent to the researcher that a perspective needed to be taken in respect of what is to be considered explicit and what is to be considered implicit. For example, from the perspective of an individual as a member of an organisation they would consider philanthropic activities to be the explicit definition in respect of CSR, however from the perspective of the ISO 26000 standard on CSR (ISO 26000 2010) philanthropic activities would appear to be implicit to, for example, human rights or fair operating procedures. To such ends, the coding dimensions were intended to place a structure around the assumptions used in respect of this case study.

For example, the dimension of definitional construct used Carrol's aggregate definitions of CSR (1999), and took the perspective of the academic / business perspective of CSR, where explicit elements are legal, ethical and economic; the implicit element is philanthropic. Results from the exploration of a personal definition of CSR are a mirror-image of the academic / business perspective, with implicit elements being legal, ethical, economic and the explicit element being philanthropic. An interesting avenue of further research may be to explore changing the assumptive dimensions to explore the framework of implicit / explicit CSR further.

Cross-case synthesis is also part of the strategy for analysing case study evidence as the 21 respondents were chosen from 11 organisations and as such the case study was considered to a multiple case study. The advantage to multiple case studies that the findings are likely to be more robust than only a single case study (Yin 2009). The process of analysing multiple case utilised the node structure to build a logical hierarchical model in the case of the personal definition of CSR and to explore the implicit / explicit framework across all cases. Case comparison was performed against the node structure because of the cross-case model.

There are alternatives to the selection of the framework dimensions, for example the dimension of definitional construct could be taken to be from the perspective of a generalised personal definition, which would have philanthropic activities as explicit and legal / ethical / economic activities as implicit. The choice of dimensions and dimension values depends on the problem that the framework is being used to solve, for example if the framework is to be used to explore CSR from the perspective of a middle manager within an organisation, the dimensional parameters will be different than if exploring CSR from the perspective of an industry sector, for example. The aim of this thesis is not to fully explore all these applications, but to demonstrate the use of the framework through the application of the case study, which explores both the personal definition of CSR and exploration of CSR within Jersey.

6.2. Case Study Database

As detailed previously, coding was performed using NVivo which is a method of organising and documenting the data collected for case studies. Yin (2009) states that there should be two sets of collections in respect of a case study database:

1. The data or evidentiary base and
2. The report of the researcher

This separation of data and analysis is present in NVivo in respect of this research project. The interviews were transcribed and loaded in NVivo as electronic documents, which can be seen in figure 13.

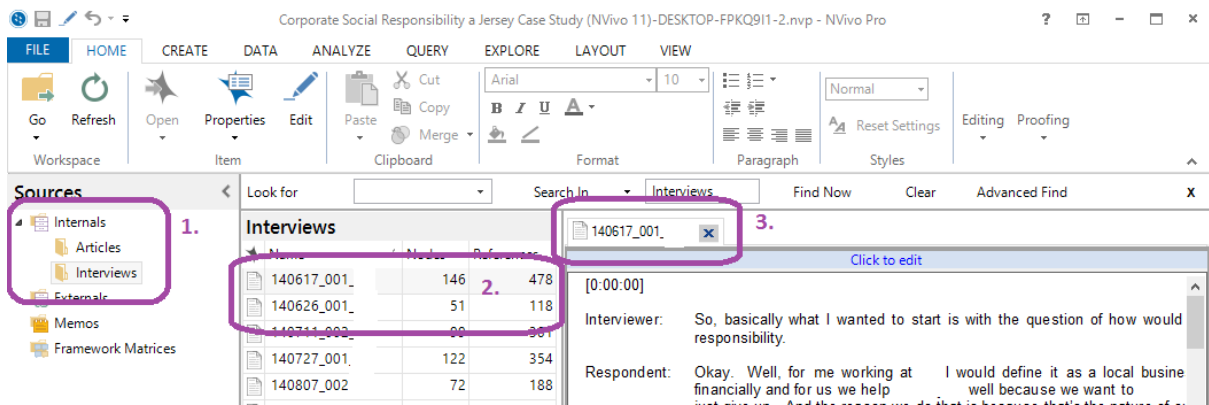


Figure 13 - NVivo storage of data

In respect of the numbered boxes:

1. The respondent transcript data is stored in the sources section of NVivo
2. In the sub-section of sources there is an interviews folder which has the transcript documents stored
3. The transcript documents can be opened and coded against

The coding process takes place in a separate section of NVivo and uses the transcripts as a data source, for example in figure 14.

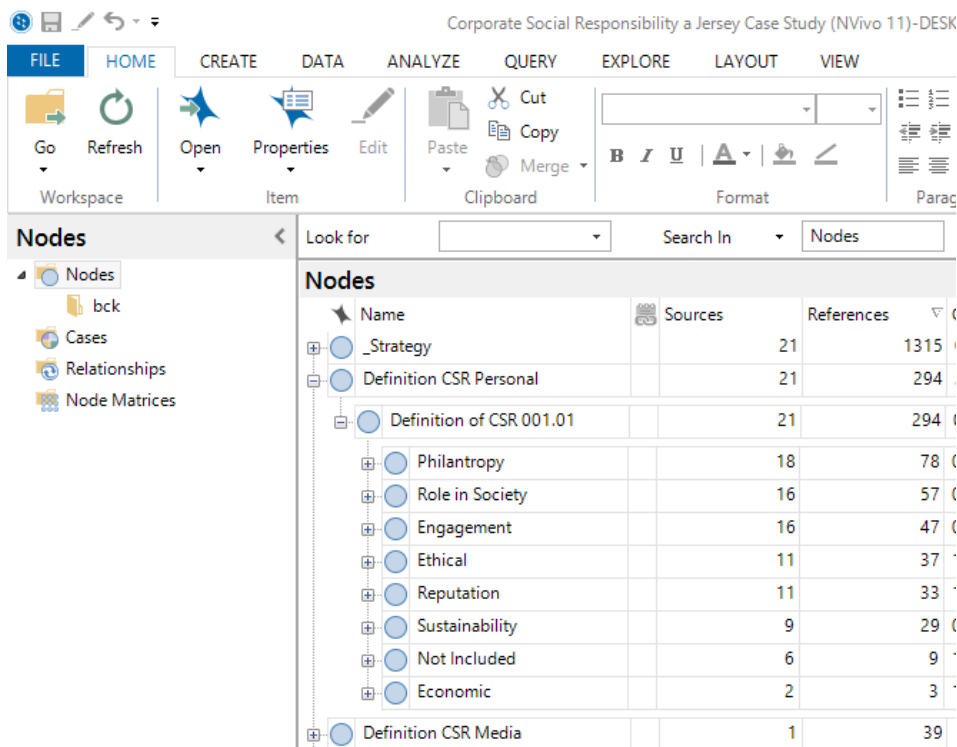


Figure 14 - NVivo reporting of coding

The chain of evidence was also maintained through NVivo as the case study questions were strongly linked to the coding process which used the transcripts stored in the case study database for the coding process.

6.3. Coding Data and Analysis

The coding and data analysis process generally followed the process of incident level findings through to organisational and cross-organisational findings. The coding process started with respondent's definition of CSR, using an inductive approach. After reflection, the coding process moved onto the rest of the interview and focussed on the implicit / explicit framework as well as CSR in Jersey, using a more deductive approach. The combination of inductive and deductive approaches is a practice that can be adopted by qualitative researchers (Miles & Huberman 1994).

The approach and framework were discussed with supervisors over the course of the interview process, the interviews were refined after batches of interviews were completed. The incident-level and within case analysis was performed first which informed the cross-case analysis. In terms of the interviews, within-case interviews were clustered where possible, although there was at times an overlap between organisations. The respondents were chosen from as wide a range as possible so the cross-case analysis would be wide and therefore generalisations would have more validity in terms of the implicit / explicit model.

6.3.1. Initial Exploration

This step involved the collation of organisational documents the CSR strategy, policies and website materials. Attention was drawn to what was written and what was implied based on the statements within documents.

Transcribed interviews were loaded into NVivo and were categorised based on the type of organisation, including the company type, industry type, date of interview, participant and role of participant. Initial reflections were noted after interviews and further reflections were also noted later. Links and themes were also reflected upon at this initial stage, which informed the development of further interviews.

Interviews were listened to again and printed out for reading. Further notes and reflections were taken at this stage, including the highlighting of items on the printing copy in part due to the tactile nature of a printout.

6.3.2. Initial Coding: Perceptions

Analysis of respondents definition of CSR was coded first, in order to develop a baseline for further analysis, the phrases and meaning units from the response to the question 'how would you define Corporate Social Responsibility' was manually coded into a node structure and the meaning units were aggregated into patterns and themes (Patton 2014). For example, the phrase 'giving to a charitable cause' was aggregated into the 'Philanthropy' node. These patterns and themes from coding the interviews were compared to the later interview questions to support the implicit / explicit framework, a process which was completed later in the data analysis. This was considered version 1 of the coding node structure.

When the manual coding was completed, this pattern was used as the basis for auto-coding the whole interview using NVivo. The auto-coded structure was used to allow comparison and validation, the level of coherence between the respondent's definitional construct and their discussion of CSR in their organisation. This was considered version 2 of the coding node structure.

6.3.3. Reflections on Coding Approach

The completion of the first pass of coding allowed the researched to reflect on the approach. For example, the formation of aggregated patterns and themes from meaning units seemed useful for the exploration of respondent's perceptions of CSR. The process of interviewing was discussed and quality assured by supervisors, evaluation performed and modification to interviews was made after batches of interviews were transcribed and coded.

6.3.4. Coding: Implicit / Explicit Framework

The next phase of coding incorporated the remaining questions from the semi-structured interview, which were incorporated into the research dimensions and implicit / explicit framework.

The framework of implicit / explicit CSR was used to develop the coding node structure. The approach was deductive, using the framework to develop the most aggregated nodes, drilling into the meaning units through this node structure; the most aggregated nodes were implicit and explicit CSR strategy. The approach utilised the theoretical framework developed in Chapter 4.

The deductive process maintained the initial focus on incident-level findings and meaning units to build a cohesive structure from empirical, unit level data.

Notes and annotations were used as well as diagramming techniques using NVivo and PowerPoint. The coding of interviews was done initially at an individual level, then within an inter-case basis and finally within a cross-case basis.

Generalisation were formed at the level of the case study which allowed for reflections upon posited generalisations in terms of UK / Western CSR.

6.3.5. Analysis of Jersey based CSR Strategy

The researcher felt it important to focus on the incident-level findings initially and as such the process is described here.

6.4. Triangulation and Validity

The process of triangulation was performed on several documents gathered and two surveys. The documents collected were articles from local media, in particular one article from the *Jersey Evening Post* was coded in respect of a CSR supplement that is produced yearly (2016). This article was coded in NVivo in an inductive manner and the results were compared to the personal definition node structure as well as the implicit / explicit framework node structure. The ISO 26000 schematic overview (ISO 26000 2010) was also referenced and triangulated against both the personal definition and the implicit / explicit framework respondent data.

The first survey that was used to triangulate respondent data was the Likert-scale questionnaire that was presented to respondents based on Campbell's 8 propositions (Campbell 2007). The results were aggregated, presenting a set of data that could be compared to interview data. The second survey was electronic and was sent around one organisation that had semi-structured interviews completed before the e-survey was sent out to the whole business. The data in respect of the e-survey respondents was aggregated and compared to other sets of data in the case study, for example the coded node structures of the personal definition of CSR and the implicit / explicit framework of CSR.

Patton (2002) states that there are four types of triangulation:

1. Of data sources (data triangulation)
2. Among different evaluators (investigator triangulation)
3. Of perspectives to the same data set (theory triangulation) and
4. Of methods (methodological triangulation)

In respect of the data analysis, data triangulation and theory triangulation were utilised in the development of a theoretical and professional contribution.

The process of triangulation is very useful to this research, predominantly in order to reduce the issues with *construct validity* which can be defined as quality of the conceptualization or operationalization of the relevant concept (Gibbert et al. 2008). Gibbert et al. argue that case study

research has emphasized external validity at the expense of more fundamental measures, that of internal validity and construct validity. Internal validity refers to the casual relationships between variables and results and refers to the data analysis phase (Yin 2009).

The construct validity was built using not only multiple sources of data, but the personal definition of CSR and the implicit / explicit framework were triangulated, in effect the case study had data triangulation and theory triangulation. The case study approach uses multiple sources of data, two models of analysis and a structured approach to codifying and analysis; to such ends the construct and internal validity builds a foundation on which external validity can be asserted, with appropriate qualifications. For example, high ranking journals that publish case studies tend to provide primary reports on internal and construct validity rather than external validity (Gibbert et al. 2008).

7. Personal Definitions of CSR

The analysis and findings are initially provided in summary form, with a deeper exploration of the themes that became apparent during the analysis of data. The incident level findings are explored by interview set, which are then aggregated. Generalisations and variances are explored initially in this chapter, with elaboration in Chapter 9.

The first question of the semi-structured interviews was 'How would you define Corporate Social Responsibility?' The intention of this question was to evaluate how the respondent feels about CSR, the extent and boundaries of the definition.

Following are research findings in respect of a respondent's definition of CSR. After high level findings, the chapter discussed the aggregated definitions for further discussion.

Some sub-nodes are also aggregated into the following induced, root nodes (in order of times referenced from highest to lowest):

- Philanthropy
- Role in Society
- Ethical
- Engagement
- Reputation
- Sustainability
- Not Included
- Economic

Nodes and sub-nodes are illustrated in table 9 where a sub-node is left blank, the quote is at the aggregated node, e.g. philanthropy.

As stated in section 6.3 – Coding and Data Analysis, the approach to coding the personal definition was inductive. The initial meaning units were extracted and key meaning was aggregated into a node. From here other meaning units were extracted and allocated to existing nodes or they formed a new node. Nodes were sometimes themselves aggregated into new or existing nodes themselves until the top-level nodes resulted i.e. philanthropy, engagement, ethics and so on. For example, the phrase 'engagement with other organisations' was initially aggregated into the 'External Engagement' node which in turn was aggregated into the more general 'Engagement' node.

Table 9 - Table of quotes illustrating Aggregated Nodes

Node	Count	Sub-Node	Quote
Philanthropy	78		<p>'support the local community'</p> <p>'support, you know, good causes'</p> <p>'to assist those that maybe aren't as fortunate as the people who have been able to get a job in a good firm, for example, by means of charitable assistance'</p> <p>'local business helping charity in Jersey financially'</p> <p>'contribute in a positive way'</p>
		Giving Back	<p>'giving back to the community'</p> <p>'giving to a charitable cause'</p> <p>'local business helping charity in Jersey financially'</p> <p>'give something back to society'</p>
Role in Society	57		<p>'engaged with the community and the society'</p> <p>'partnership with society'</p> <p>'wider ways of assisting those in the community that are in need'</p> <p>'giving back to the society that we're operating within'</p> <p>'doing something in the community'</p> <p>'having a wider role in terms of how that business actually interacts with the wider community'</p>
Engagement	47	Internal	<p>'improve employee engagement'</p> <p>'makes the employees feel like a decent, you know, let's say, a humane company'</p>

			<p>'kind of, perk, as it were, to employees'</p> <p>'improve employee engagement'</p> <p>'involving staff'</p>
		External	<p>'positive impact on their social surroundings'</p> <p>'it's not constrained within these four walls'</p> <p>'helping, like outside of the organisation'</p> <p>'probably end up bringing in more money'</p>
		Top Down	<p>'the company gets involved in whatever the pet thing is, obviously what the chief exec, you know, whether that be golf, sailing, whatever, that still seems to be kind of how it is'</p> <p>'chief exec's vision and that's good'</p> <p>'commissions a feel good factor for the CEO or the finance director'</p>
Ethical	37	Tacit	<p>'do things for greater benefit'</p> <p>'doing something right'</p> <p>'corporate equivalent of individual social responsibility'</p> <p>'having a kind of conscience'</p>
		Explicit	<p>'generally being ethical in their behaviour'</p>
Reputation	33		<p>differentiator in the marketplace</p> <p>gain PR for the firm</p> <p>platform to use the CSR activity to generate positive PR</p> <p>showing that you've got that sort of other side</p> <p>I think you have to be public to a certain extent</p>
		Perception	<p>'community I think expects companies, especially like Jersey</p>

			<p>is a bit of an example, some of these companies, especially larger companies, these are huge global companies'</p> <p>'not like an evil conglomerate'</p> <p>'public image for the company'</p> <p>'clients expect the firm to have a corporate social responsibility policy'</p> <p>'you've got to be seen to be doing something'</p>
		Client Focus	<p>'clients now, particularly in the kind of high network space, are very into philanthropy'</p> <p>'client value propositions'</p>
Sustainability	29		<p>'trying to understand, what an environment impact is'</p> <p>'the bank here doesn't really operate as an environment CSR policy'</p> <p>'not recycling enough'</p> <p>'moving more to a paperless environment'</p> <p>'separate waste bins'</p> <p>'companies were encouraged to go green'</p> <p>'environmental footprint of the company'</p> <p>'running as sustainably as it can for the future'</p>
Economic	3		<p>'broadly looks at the economies that we're operating in outside of Jersey'</p> <p>'economically or through information'</p>

The reference count by category is represented in figure 15.

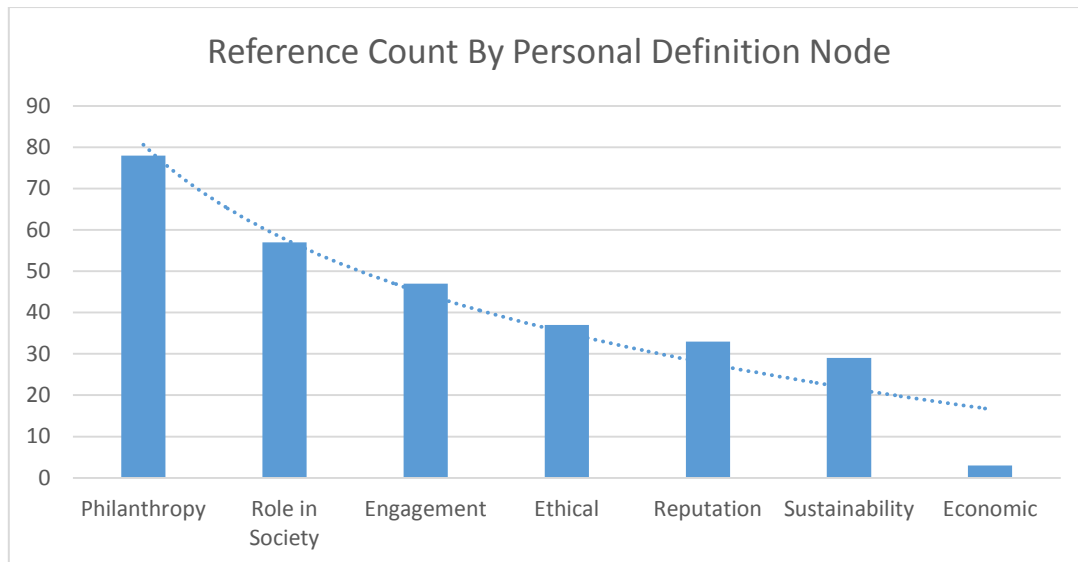


Figure 15 - Reference Count By Personal Definition Node

There were 3 sets of interviews organised into the following categories:

Table 10 - Interview Categories

Name	Number of Respondents	Campbell's Propositions Presentation	Probe Respondent Definition	Irresponsibility questioned	Respondents
First Set of Interviews	7	Questionnaire	Partial	No	I.T. Services, Legal Services, Trust Services
Second Set of Interviews	8	Questionnaire	Yes	Yes	I.T. Services, First Bank, Funds Services
Third Set of Interviews	6	Questionnaire	Yes	Yes	Financial Services Regulator, Second Bank, Health Charity, Third Bank, Christian Group

It was clear from early in the interview process that people tended to define CSR as primarily about philanthropy, for example charitable donations, fundraising, giving back and supporting the local community. The node of 'Role in Society' was referenced the second most number of times and included terms such as partnership with society, having a wider role in society and giving back to society. One reflection at this point may be that there is a potential overlap with philanthropy and

role in society, which may increase the ranking of both philanthropy and engagement nodes. Note that in the earlier section 'Role in Society' was merged with Philanthropy which made the node of 'Philanthropy' first by a great extent.

7.1. First Set of Interviews

The first set of eight interviews were organised to start applying the research design, to start getting feedback on whether the interview process was producing quality data. Modifications were made throughout this period to refine and improve the interview process.

The question of how the respondent defined responsibility was asked as a fully open-ended question where the interviewer didn't probe subsequently. This presented interesting findings in that the responses were typically short and spanned 2-3 sentences. As per the overall findings the order of phrase prevalence was philanthropy followed by role in society, with ethics and engagement hardly being mentioned. There was a spectrum of organisation types and organisational-roles from employee, through to CEO and across four organisations from different sectors. This spread of roles and organisation types is interesting as the central themes for the respondents' personal definition aggregated consistently into the themes of philanthropy and community.

Based on the brevity of the response, it was decided to adapt the question regarding the respondents' perception of CSR. The definition would be probed by the interviewer to further elucidate the respondents' definition. Also the respondent would explore the more tacit elements of a definition. Such adaptation included the exploration of the respondent's definitional boundaries, for example asking if the respondent felt that regulatory reporting is included in the definition of CSR.

Some interesting insight was presented from data analysis. For example, one of the respondents had responsibility for CSR at their firm and cited CSR within her definition, the other respondent with management of CSR focussed specifically on charitable donations within their definition. In fact, one respondent asked why the interviewer didn't ask the question 'how much money do you allocate to CSR' as she didn't think her company spent as much as other companies maybe spend. The connection with CSR and budget allocation is of interest perhaps because organisational actors can tend to associate budget with salience or importance, it may also be that the core function of many respondents is financial in nature and it is in this way that CSR is processed and perceived at an explicit level.

Generally, respondents described that CSR was about a constructive engagement with community and that it was a way of an organisation to contribute to society. Very little was said about ethics

explicit or tacit although one director did partly define CSR as doing ‘the minimum of harm through one’s course of business’, which on reflection struck the researcher as vaguely reminiscent of Friedman’s (1970) perspective. Nothing about legal or economic elements of CSR were presented as a definition. In retrospect, the unprompted question of how the respondent defined CSR was useful as it allowed a comparison with the second and third interview sets, where the respondent was probed further on their definition.

The first set of seven interviews were of interest for a number of reasons. Firstly, the interviewer didn’t probe or present suggestions for CSR definitions the respondent provided a short response of on average 100 words. Interestingly the ordering of the category definitions was mostly unchanged, with philanthropy followed by role in society featuring prominently; other categories were hardly referenced by respondents.

The CSR manager from the first set of interviews looked to integrate the concept of philanthropy into the activities of the business (*I.T. Services*) by stating that the company only gets involved in organisations they can help digitally, by digitally enabling charities. The responses were more substantive when the respondents were involved in CSR or were part of the management structure such as a director or CEO. By way of illustration, the definition of an I.T. consultant with no direct involvement in the development of CSR practices / policies stated the following:

Interviewer: How would you define corporate social responsibility?

Respondent: I think it’s what companies do to **feel engaged with the community** and the society they’re in to kind of **give something back to society, if you like**.

Compared to the most verbose definition of the first set of interviews; which is by an employee of *Trust Services* who is engaged with CSR practices at the company:

Interviewer: So the first question is how would you define corporate social responsibility, in your terms?

Respondent: I think that companies, due to their size and their ability, should **give back to the community in which they reside in**. So, you know, they’re employing from a local community where they have kids and they’re a part of **clubs and there’s societies and charities supporting that community**, if you’re going to be situated in that environment and take advantage of employees with their skills, it’s almost like a **giving back**, you know, another, kind of, perk, as it were, to employees. Yeah, I think it’s on the mind of people that own businesses, as well the public as well, so you’ve got two sides of the fence. There’s the, kind of, internal view that if they give back to the community it gives, you know, their public image for the company, makes the employees feel like a decent, you know, let’s say, a humane company, you know, not like an evil conglomerate, kind of, doing something right. But also, you know, the community I think expects

companies, especially like Jersey is a bit of an example, some of these companies, especially larger companies, these are huge global companies, the least they can do is, kind of, **throw a little bit of their spare profits** into something that would do, you know, for the **greater good**. And I imagine some companies just do it because they can, just purely **philanthropic**, you know, profits were huge this year, you know, let's do this. It commissions a **feel good factor for the CEO or the finance director**, whoever signs off on that kind of arrangement, yeah.

The statements in bold were the meaning units coded to form the aggregated nodes in respect of the two interviews above. The interviewer did feel as though the two respondents above had different sentiments towards CSR throughout the interview process, the sense was that the I.T. consultant didn't feel engaged with *I.T. Services* CSR practices. The respondent stated that he was not in the offices much, mainly onsite with clients and as such felt a bit disengaged from the company. The example of a CSR activity that the respondent felt involved in was the family summer social event for families and the aspiration for CSR policies was more sporting activities. Interestingly, however, when asked to reflect on Campbell's propositions there was a good deal of reflection and response, which prompted a definition of CSR that was closer to professional / academic categories than his initial definition:

Interviewer: Interesting. As a whole, just looking at all of those statements, have you got any reflections?

Respondent: I think, yeah, it has made me think about why companies do CSR which I hadn't really thought about in too much depth before. I suppose there is an element of companies **being nice doing CSR** and there's an element of them **wanting positive PR doing CSR**. I'd kind of thought about that before. But I suppose there's also **pressure from other entities**, so **internally from members of staff**, from **professional bodies and unions**, hadn't really thought about whether **companies would be discouraged from doing CSR** which might be the case with **investors and stakeholders**. So it has made me think a bit more about why companies do CSR and what makes them do it, not makes them do it, yeah, what makes them do it. Sounds a bit like somebody **standing over them with a stick** hitting them but that's not necessarily what makes them do it means, is it? It's not that they're made to do it, it's **what encourages them to do it**.

The reflections on behalf of the consultant for *I.T. Services*, when coded, reflect a series of meaning units that are distinct in terms of priority to the respondent's initial definition of CSR. The reflected definition above alludes to philanthropy rather than explicitly states it. The respondent also refers to multiple stakeholder management, reputation, values, engagement and organisational motivations; such a definition is much wider than the initial definition of giving back to society / community. A supplementary point is that the respondent was simply paraphrasing the propositions.

There seems to have been a transformational quality of the *I.T. Services* consultant interview, resulting from the presentation to the respondent of Campbell's propositions at the beginning of the

interview and allowing these propositions to unconsciously incubate over the course of the interview. However, this example is the most transformative of the first set of interviews in terms of Campbell's propositions and there were several drawbacks in respect of presenting these propositions at the beginning of the interview. The primary issue with presenting the proposition questions at the beginning of the interview was that it seemed difficult for the respondent to understand the propositions, both the content and the description of influences.

Secondly, the propositions tended to cause respondents to theorise rather than draw on experience, which was acting contra to the principles of the interview, which was to use critical incident technique and to invite the respondent to explore their experience in respect of CSR. This theorisation was of some use, however it was felt by the researcher that the priority of the propositions needed to be played down in order to allow the respondent to focus on their experiences, behaviours, values and skills.

Lastly the propositions did at times seem to distract the respondent rather than inform them, respondents tended to be distracted by the proposition statements, by the ideas pertaining to these statements which had the problem of causing a reduction in fluidity between the respondent and interviewer.

Coming back to the *Trust Services* employee involved in CSR activities, the definition seems to typify the definitions for the first set of interviews. The Trust company is quite small with approximately 100 employees and as such there isn't a full-time member of staff, or team, working full-time on CSR activities. The respondent states that the initiatives in respect of the CSR activities tended to fit the CEO's interests, which were sport focussed, to such ends the respondent's applied understanding of CSR is about giving back to the community in the form of sports sponsorship, such as supporting the Jersey Rugby Academy to help young people. The respondent stated that CSR activities are run through the social committee and the marketing team. Such activities include sponsorship of teams and donations to local charities. There is a good deal of allowing employees to follow initiatives such as Sport Relief or the Jersey Marathon, which was posted on social media.

In the case of *Trust Services* the respondent's personal definition of CSR reflects not only the respondents personal experience, but also of the social committee he is a member of. The definition was fluid and there seemed to be a sense of purpose presented by the respondent, that the individual had a clear vision for the CSR policy at *Trust Services*. This clear vision and common understanding was because of the social committee owning CSR activities as well as the marketing team. Thus the personal definitions from the first set of interviews are coherent, with philanthropy,

role in society and engagement nodes appearing prominently. For example, maybe the social committee organises community days, sponsored activities and donations to charity whilst the marketing team present the message to internal and external stakeholders. However, would a social committee see, for example, human rights as part of its remit? Arguably, a resounding no (a point we explore further in the subsequence interview sets). Does this make the personal definition too narrow? On its own, this definition does seem somewhat flimsy, even considering its prevalence with respondents, especially when compared to an academic definition for example.

In a later section, analysis across organisational types is completed in order to further explore the nature of CSR across organisations and organisational types.

7.2. Questionnaire of Campbell’s Propositions

There were 15 respondents to the Likert-scale questionnaire on Campbell’s propositions, the Likert scale being from 1 – strongly disagree to 7 – strongly agree. The results of analysis are presented in table 11. The analysis was completed on the basis that the sample size isn’t large enough to allow for statistical confidence, however the results would give a sense of agreement or disagreement, which could then be triangulated with other data, such as analysis of the interviews.

Table 11 - Campbell's Proposition Questionnaire Analysis

	N	min	max	Mean	Std. Dev
Poor Financial performance means organisations are less likely to act responsibly	15	2	7	5.4	1.24
Too much or too little competition means organisations are less likely to act responsibly	14	2	6	4.1	1.23
Strong and enforced state regulations mean organisations are more likely to act responsibly	15	2	7	4.5	1.64
Effective self-regulation means an organisation is more likely to act responsibly	15	3	7	5.6	1.05
Calls from academic and professional bodies to act in socially responsible ways means organisations	15	2	6	4.5	1.40

are more likely to act responsibly					
Organisations belonging to a trade or employer association which promotes socially responsible behaviour means organisations are more likely to act responsibly	15	3	6	4.7	0.89
When organisation are actively engaged in dialogue with unions, employees, community groups, investors and other stakeholders they are more likely to act responsibly	15	3	7	5.5	1.18
Valid N (listwise)	14				

People tended to somewhat agree to the following propositions:

- Poor Financial performance decreasing responsible behaviour
- Effective self-regulation increasing responsible behaviour
- Stakeholder interaction increasing responsible behaviour

Are neutral to:

- Organisations belonging to a trade or employer association increasing responsible behaviour

And there is neutrality and a wide spread of opinion for:

- Too much or too little competition reducing responsible behaviour
- Strong and enforced state regulations increasing responsible behaviour
- Calls from academic and professional bodies increasing responsible behaviour

Reflecting on the propositions questionnaire, there is some form of correlation with the respondent's personal definition of CSR and the propositions that respondents tended to agree with. The number of respondents means that statistical confidence in the results is low, however triangulating these results with respondent interview analysis increases confidence in the questionnaire data. Financial performance can be correlated to available financial resources that could in turn be allocated to CSR activities and as such poor financial performance would mean less funds could be allocated to the respondents' definition of CSR. The resultant reflection is thus:

philanthropy features highest in respondents' definitions and as such is considered by respondents as partly dependent on profits. Also, some respondents directly cite allocation of profits to CSR activities in their interviews and personal definitions of CSR.

The second question that respondents agreed to is that stakeholder interaction increases responsible behaviour which can be considered equivalent to the nodes of 'Role in Society' and 'Engagement'. Note that the node 'Role in Society' can be considered a sub-node of 'Philanthropy' as the nodes are less discernibly different than other nodes, for example 'Philanthropy' and 'Engagement'. The 'Role in Society' and 'Engagement' nodes are ranked highly in terms of a general, personal definition of CSR.

The only proposition that doesn't directly correlate to the respondent's personal definition is 'effective state regulation', however it may be possible to associate self-regulation with the sense of CSR being voluntary and controlled by the organisation itself. This is apparent in the probing questions as the respondent tended to de-scope from their explicit, personal definition of CSR responsibilities that are considered mandatory, such as legal responsibilities.

The respondents exclusion of mandatory responsibilities correlates with Campbell's proposition of self-regulation increasing an organisations likelihood to act responsibly. This leads to a hypothesis regarding the reason for the narrow personal definition of CSR: organisational actors generally see CSR as voluntary, although they are aware of an organisations' wider responsibilities.

7.3. Second Set of Interviews

With the adapted and second set of interviews, the respondents provided more verbose responses than from the first few respondents from the first set of interviews. These more verbose responses are because of the interviewer's probing and exploration of responses. The ordering and shape of the aggregated nodes seems to be largely unchanged, although some of the lower-ranked nodes have higher reference count. The interviews had two sets of three interviews from two separate companies, *First Bank* and *Fund Services*. There were also two interviews from *I.T. Services*.

7.3.1. First Bank Analysis

The respondents were as follows: a manager in the marketing team also with responsibility for CSR, the finance director and the CEO. The personal definitions of CSR were generally consistent with the first set of interviews, with respondents citing philanthropy, role in society and engagement in their definitions. The coherent themes from the three participants were as follows in respect of personal definition:

- Giving back to society in terms of monetary support or actions from company employees
- *First Bank* supports causes in South Africa, where the bank has a significant presence
- *First Bank* also supports local causes
- The CSR Strategy is formed around the CEO's vision
- The CSR strategy has evolved over time from sponsoring the CEO's pet project, which is normally local sports activities

In terms of further probing, the following areas of a personal definition were explored:

- Environment and sustainability
- Corporate reputation
- Economic / Ethical issues
- Regulatory reporting

The respondents generally felt that they included environmental considerations into their personal definition, although were not able to substantiate what an environmental policy would entail above managing waste / recycling in respect of electricity and paper. Also in terms of environmental policy, this was felt to be the responsibility of the facilities division rather than to be held under the remit of CSR.

The concept of the evolving nature of CSR at *First Bank* was discussed where the respondent felt that company had moved on from the 'chief exec's vision' where that vision is related to the CEO's 'pet project', generally involving sports sponsorship, and that many companies still adopt this approach. This triangulates with the respondent from *Trust Services* whose personal definition did include both the evolutionary nature of CSR and the strong influence of the CEO.

The influence from the parent company is known by the respondents, however the tasks implemented have a certain amount of autonomy, the strategy in Jersey is formed locally rather than by the parent company exclusively.

7.3.2. Fund Services Analysis

The three respondents interviewed were a member of marketing responsible for CSR activities, the Human Resources (HR) manager and the CFO. The organisation has a strong parent influence and this was reflected in the responses by the member of the marketing team.

Of the three respondents, the CFO's personal definition of CSR had the most meaning units associated with a CSR definition and the widest range of nodes that the definition across spanned; he identified in reverse reference count order: philanthropy, role in society, engagement, ethics and

reputation in his unprompted response. The response from the marketing officer was less verbose than the CFO and spanned: role in society, philanthropy and ethics; the HR manager was less verbose again and spanned: philanthropy and role in society. The CFO of *Fund Services* has had a leading role in CSR for many years and the verbose and detailed response seems to reflect his ongoing commitment. Generally executive respondents have given more verbose and detailed answers compared to many non-executive respondents.

Reflecting on this executive verbosity, it is probable that the executive respondents have had media training and are used to discussing organisational matters and as such, their training makes them more capable of elucidating their thoughts. It could also be that the executive team are more skilled at conceptualising, the interviewer did get the sense that the CFO was talking more from a strategic point of view and thus he was theorising more and drawing upon direct experiences less. The experiences drawn upon by the marketing officer and the HR manager were much more experiential and less theoretical or strategic (to an extent).

Upon exploring the boundaries of definition with the HR manager, she included environmental sustainability and excluded legal / regulatory reporting responsibilities. These boundaries agree with the generalised boundary, that of inclusion of environmental sustainability yet at an implicit level and explicit exclusion of legal / regulatory responsibilities. Once again, the exclusion of such responsibilities from the personal CSR definition means that the responsibility itself is part of core organisational responsibility and as such is not part of the CSR personal definition. The marketing manager stated that there was a high level of direction on behalf of the parent company and that the CSR initiatives that *Fund Services* undertake follow the parental strategy. Interestingly, this is at odds to *First Bank's* local CSR strategy which had a good deal of autonomy in respect of its parent's influence. The point of interest is that the personal definition remains invariant under the varying organisational structure and primary nature of service organisation; even invariant if the CSR decision making process is local or remote.

7.1. Role in Society as Philanthropy

A reflection on data analysis is that the node of 'Role in Society' can be integrated into the philanthropic node, as it has numerous similarities between itself and 'Philanthropy'. To such ends the node structure would be presented as in table 12.

Table 12 - Role in Society merged into Philanthropy

Node	Count
Philanthropy	135
Engagement	47

Ethical	37
Reputation	33
Sustainability	29
Economic	3

The node structure presented highlights the significant emphasis that respondents place on philanthropy in their personal definition.

7.2. Philanthropy

Corporate reputation was discussed with the marketing manager of *First Bank*, who saw CSR as not just about donating funds to a charity, that the company also needed to be seen to be putting something back into the island. This point is interesting as there are a number of local publications of CSR activities in Jersey, an example being the Jersey Evening Post’s CSR Review (Le Quesne et al. 2016).

Coding the publication at a high-level presents the following nodes, using the interview node structure as a basis is detailed in table 13.

Table 13 - High level coding of Jersey Evening Post CSR Review

Node	Count	Quote
		Refn
Philanthropy	27	<p>‘The foundation in the Channel Islands has made a significant difference to the opportunities in life for thousands of local people who have to cope with disadvantage.’</p> <p>‘a year of fundraising by staff at Ogier has resulted in two local charities benefiting from more than £26,000’</p>
Engagement	8	<p>‘channelling efforts into relationship building and community engagement’</p> <p>‘supporting local needs through our volunteering projects’</p>
Sustainability	2	<p>‘a 10-year global commitment to help protect the world’s fresh water resources’</p>
Ethical	2	<p>‘People are more tuned in to the moral and social choices an</p>

For this high-level coding exercise, the node of 'Role in Society' has been combined with philanthropy and engagement. It is clear from the coding exercise that the ordering of node priority is consistent with the respondent's personal definitions which correlates with *First Bank's* reference to what other people are doing. The CSR Review almost exclusively details sponsorship and employee engagement. In some cases, the people who write the articles describe the pervasive nature of their CSR activities and strategy, then go on to detail the charitable donations, sponsorship or charities and volunteering activities that the company has undertaken. The number and nature of activities correlates with the size of organisation present on Jersey, for example there seems to be substantial activity from RBC, HSBC and BNP, who have a large Jersey based workforce in comparison to the average size of Jersey business unit. The nature of CSR activity seems to be largely unchanged versus the size of the organisation, only the resources allocated to initiatives seems to be different.

The marketing manager from *First Bank* in her responses to the interviewer seems to have the public perception of CSR in her definition as many of the examples of CSR she presents would seem to fit in the JEP CSR publication with little or no editing required. Reflecting on this data, is it that the respondent reads the CSR Review and forms opinions regarding the content? Is it that the JEP article is reflecting the opinions of corporations in Jersey? Looking back at Campbell's questionnaires regarding influences on CSR, the question regarding 'calls from academic and professional bodies' presented a weak agreement (4.5 out of 7, where 7 is strong agreement) although the standard deviation was high ($\sigma = 1.40$). As such it is possible that whilst opinion is unlikely to be solely formed from articles in Jersey regarding CSR, it is also possible that what appears in the media does have a formative effect on members of an organisation. Likewise, it is possible that the JEP CSR Review's structure and content is formed from a consensus of personal definitions, which may account for the neutrality of response in respect of the question. Another possibility is that the question regarding calls from academic and professional bodies does not include the media and as such respondents did not agree to the question statement.

Another reflection at this point would be that respondents' personal definitions of CSR being predominantly philanthropic and about engagement are somewhat narrow when compared to, for example, the ISO Standard definitions of CSR (ISO 26000 2010) which highlight broad areas of human rights, labour practices, the environment, fair operating practices, consumer issues and community

involvement. This narrow personal definition of CSR is at risk of exploitation through moral-hypocrisy, a concept where the company wants to appear moral, however conditions exist whereby the company can act immorally whilst retaining a reputation of morally upstanding behaviour (Batson et al. 2006). Of course, even with a wider and applied definition, moral hypocrisy is still possible although more difficult as there is a greater set of defined CSR activities and therefore reduced potential for ambiguity.

There is little reference at an explicit level to organisational activities such as approach to human rights. The next chapter explores a framework for integrating this explicit personal definition of CSR with a wider definition of CSR through the exploration of an implicit definition on behalf of the respondent.

The popular and personal definition of CSR is at odds to the professional / academic definitions and to such ends there seems to be a dichotomous relationship between what people enact and what CSR standards denote. The second perspective is that there is a reasoning behind people's personal definition and that this somehow integrates with professional CSR standards. The nature of CSR is complementary in respect of not only what an academic person may define as CSR but also from an applied perspective. An organisational actor reconciles her position with both organisational norms and her personal definition of CSR. This reconciliation takes the form of defining CSR as philanthropy and other responsibilities as core to the organisation. This differentiation on behalf of the respondent is the genus of implicit / explicit CSR, with the respondent defining CSR as philanthropy at an explicit level and organisational responsibility at an implicit level. The research deems this to be a key research finding.

It is maybe because of the competing influences of Merton model (March & Simon 1958) where one's personal definition of CSR is informed by the behavioural expectations of the top-team, it is possibly because of the influence of publications citing CSR as being sponsorship and engagement or it could be because that is purely based on her experiences, values and beliefs that limit the explicit definition to a narrow remit. However, if we preclude the first and dichotomous perspective on the basis that it presents a terrifying array of resultant contradictions, we are left with the idea that a personal definition connects with the professional / academic in some way.

The concept of the sea and the shore intends to evoke a holistic system that has two interconnected elements: the shore which is static and changes slowly acting as a container for its counterpart, the sea, which is fluid and undulating despite its adherence to overriding physical principles. Imagine the sea being a loosely deterministic dynamic that interplays with the rock, pebbles and sand of the

beach. The two are co-existent and rely on each other for support and change over time. If one were to place this analogy in context of CSR, we hopefully will see that the organisational actor's explicit and personal definition is the shore and her implicit definition of CSR is the sea. She identifies and sees a clear definition of CSR which is focussed upon giving back to the community. This community she lives in is based partly on the success of the organisation she works for. Whilst she understands that the implicit definitions of CSR can be seen as valid, she would not bring these definitions into her personal, explicit definition. These implicit definitions remain murky and ebbing, like the sea lapping up on the shore.

If her experiences, values and beliefs are explored then other definitions of CSR become apparent at a tacit level, elements of ethics, human rights, fair operating practices, the environment and stakeholder interaction. In this respect, the tacit elements of the organisational actor's definition are analogous to the sea. A resultant hypothesis is that the perspective of the CSR academic is also *complementary* rather than *paradoxical*, that the wide definition of CSR is their shore, well-defined, explicit and coherent whilst the philanthropic definitions of CSR are more implicit to the process of CSR and are less well determined in comparison. Like the organisational actor, the explicit definition complements the tacit and in this scenario, the explicit definition is opposite to the personal definition of the organisational actor.

The definition of implicit / explicit CSR is *relative* rather than *absolute* dependent on our skills, experiences, values and beliefs. A depiction of the symmetrical nature of relative definitions is detailed in figure 16.

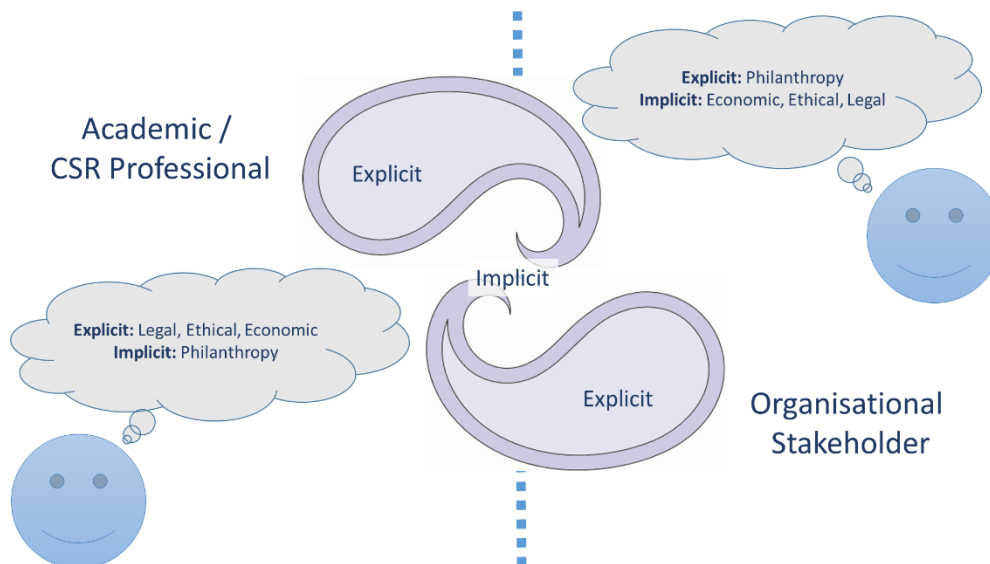


Figure 16 - Symmetry in Relative CSR definitions

The diagram demonstrates the integrated nature of the two perspectives, the connection being rendered in this case through the implicit elements of each definition. The symmetrical nature of the relative definitions presents a sense of coherency to the relative definitions and adds credence to the relative and integrated concept of CSR definition. The researcher deems this to be a key research finding.

7.2.1. Alternative Explanation: CSR Definitions are Paradoxical Rather than Complementary

The respondents' personal definition of CSR focusses explicitly on *philanthropy* and *engagement*.

Academic / Professional definitions include:

- philanthropic, ethical, legal and economic responsibilities (Carroll 1999)
- Voluntary, Managing externalities, Multiple stakeholder orientation, Social and economic alignment, Practice and values, Beyond philanthropy (Crane et al. 2013)
- Human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement and development (ISO 26000)

It is apparent that the difference between personal and academic definition is potentially paradoxical which is possibly problematic, this paradox creates more ambiguity and a strong potential for disassociation on behalf of CSR professionals and members of organisations. From the paradox perspective, here is an argument for differentiating philanthropy from CSR to present a more coherent picture of what CSR academics and professionals would define as the responsibilities of the organisation. It could also require that there is a call to action in respect of generating a

deeper understanding of what CSR amongst all organisational actors, including employees and senior management whose explicit definition of CSR is narrow to the point of excluding everything except philanthropy and engagement.

The complementary perspective treats the personal and professional / academic definitions as connected rather than paradoxical. Such a perspective denotes that a member of an organisation's personal definition of CSR is distinct and different from the academic / professional definition although there are elements that coalesce. For example, whilst ethical considerations are not explicitly included in respondent's personal definition of CSR, they are apparent at a tacit level.

This perspective of different personal definitions being dichotomous is a valid one. This thesis will take the complementary perspective as the primary line of argument based on personal background and to provide contribution by adding a fresh perspective on the CSR definitional discussion. The researcher also acknowledges the argument of potential dichotomy when:

- differentiating personal definitions (for example an organisational employee and a CSR professional) or
- splitting responsibility into *organisational responsibility* and *Corporate Social Responsibility*

7.3. Engagement

Engagement was referenced the third most number of times and involved three main nodes: internal external and top-down engagement.

7.4. Ethics

'Ethics' was referenced a lower number of times than 'Engagement', although such ethical definitions were tacit rather than explicitly defined; the term ethics was not referenced instead terms such as 'greater benefit' and 'doing the right thing' inferred an ethical dimension to the respondent's definition of CSR.

Interestingly, sustainability and economic responsibilities were placed lowest in terms of the definition of CSR and there was no reference explicit or implicit to the legal dimension of CSR.

The respondents were probed in terms of their responses to explore any definition that was not foremost in mind which in some cases highlighted some interesting responses in terms of what the respondent rejected as a potential element of CSR, for example in the following dialogue:

Interviewer: Okay. And in terms of definition, would you consider other things such as for example, maybe regulatory reporting or legal, you know, things that people have to do as being a financial organisation?

Respondent: I don't support I've really put that in that category really, I've sort of that more as, you know, sort of a requirement of corporate governance, which as a company we're obliged to do anyway, so I haven't really seen, personally speaking, I don't really think I've put the two things together. But I suppose there is that argument that it is all part and parcel of being sort of compliant, if you like, and doing what you need to do and what is right.

Interviewer: Hmm.

Respondent: But I have to be honest and say that's not really my, I think, personally I see them separately.

This perspective of certain activities being place outside of the CSR definition, for example:

Respondent: We do get involved in this to the extent that we operate very stringent KYC policies, Know Your Customer policies and which ensures that... we are proactively acting against corruption and where you've got responsible political involvement we actively identify people who are politically exposed individuals and where they are doing things that would be outside of the norm, we do not bank them.

Interviewer: No.

Respondent: So to the extent that we are operating very stringent compliance processes we are intrinsically assisting corruption and, well corruption full stop in the countries that we operate within.

Interviewer: Hmm.

Respondent: So that is definitely being done. Can you say it's as part of CSR? No. It's part of, that's part of us being... morally... morally compliant, at being a morally compliant organisation.

Interviewer: Hmm.

Respondent: So we have policies that ensure that we do not get involved in or assist or advance unfair operating practices.

Interviewer: Hmm.

Respondent: Now, we probably are better than other organisations in that in that we have quite stringent compliance processes and so there might be some banks that have less stringent models in Africa that we would, we are, we're assisting the reduction in corruption by operating at a higher level than, it's not a proactive CSR policy.

Interviewer: Hmm. So it's fair to say that actually, I'm interpreting what you're saying, but it's fair to say that, you know, the operating practices is actually done very stringently, from what you're saying, but it's not considered part of a CSR policy, yeah?

Respondent: Entirely correct, yes.

Interviewer: Yeah, okay. And I mean, I can imagine that, you know, the concept of, you know, human rights and labour practices are, do they fall under a similar kind of bracket?

[0:24:48]

Respondent: Well that's a good point actually, so yes. So, you know, we're just implementing... antidiscrimination policy, well in fact we already have an antidiscrimination policy, but obviously the awareness of the fact that Jersey's just brought in discrimination laws, which we treat very seriously and make sure that staff are trained to understand what the implications are and what is and is not discrimination so that they can act accordingly, so yes, we're on top of that, we're on top labour and practices in that we are part of a large organisation that has very stringent labour and practices and very stringent in areas doing proper human rights practices.

In the following dialogue, the respondent places legal and regulatory elements of the business outside the scope of CSR, whilst acknowledging their core importance. Likewise, environmental considerations are at times placed outside of explicit CSR activities, advocating the responsibility to the facilities division for example.

Interviewer: Hmm. Would you consider, for example, environmental issues to be part of, you know, your definition of corporate social responsibility?

Respondent: Yeah, I mean I think, you know, you can either look at that from the perspective of say like, you know, within the office environment, you know, we moving more to a paperless environment, having, you know, separate waste bins, all that sort of thing, is doing "our bit" as it were for the environment. I mean I don't personally get that involved with that, that kind of sits more under facilities...

7.5. Reputation

Reputational considerations were also referenced as part of a definition of CSR and although ranked lower by respondents, they did tend to refer to reputation more when not directly discussing definition.

7.6. Sustainability

Furthermore, an electronic survey was sent out to one of the organisations which asked respondents to rate responsibilities of an organisation in order of priority. Of the approximately 170 members of the organisation, there were 33 completed responses, the results of which were analysed statistically. Table 14 highlights the ordering of priorities from highest to lowest

Table 14 - e-survey of responsibilities

Descriptive Statistics

	Mean	Std.
		Deviation

Legal	1.6364	.70
Ethical	1.8182	.77
Economic	2.7879	.89
Philanthropic	3.7576	.56

It is interesting that that in terms of responsibilities of an organisation, legal responsibilities are placed highest, yet there is no mention of legal responsibilities in the respondent's definition of CSR. Rather than see this as paradoxical, it may be that the way an organisational actor defines the organisations responsibilities is more closely related to a mandatory requirement rather than a sense of doing the right thing, whereas CSR is defined as voluntary activity albeit one that is nowadays pervasive and in effect, pseudo-mandatory.

What does this mean for Carroll's pyramid of CSR? It can be postulated that the model is more than just a triangle, that the closest analogy is that of a double-helix with the voluntary activities spiralling one way and the mandatory responsibilities in the opposite direction. The two influences combine in the every-day activities of the individual in a way that allows her to integrate complex and subtle elements of the organisation. The fact that legal elements of CSR are defined by the organisational actor as outside the scope of the definition of CSR doesn't mean that organisational members exclude legal responsibilities in general. It is also interesting to note that whilst CSR are voluntary the pervasiveness of CSR reporting indicates that organisations generally see reporting CSR activities as a must.

7.7. Personal Definition of CSR and Professional Contribution

The personal definition of CSR as defined in this chapter is the definition that was explicitly identified by respondents during their interview; this definition at a general level is focussed predominantly around philanthropy and engagement. To such ends the primary application of the personal definition of CSR is to develop a general sense of what CSR is and what CSR is perceived to be. This propagation of the personal definition could take place through engaging with professional standards and agencies which help promote best business practice, for example the Institute of Directors. Also, engaging with local media and local educational establishments could promote dialogue and dissemination of the message regarding a personal definition of CSR.

Another potential application is using the personal definition in an applied context to support the implicit / explicit framework. For example, the personal definition could be used as the basis for discussion and a method by which an integrated model of CSR could be introduced. The general personal definition being explicit to respondents, and at a general level to people working for an organisation that has a CSR strategy. It may be a challenge to introduce the concept of organisational responsibilities being part of a CSR policy, even at an implicit level. More dialogue and greater dissemination of ideas to a wide range of organisational stakeholders will help build a more integrated and substantive treatment of CSR.

Another application of the personal definition would be to explore the propensity for organisations to evolve. Personal CSR can be used as a method of generating dialogue between stakeholder groups that relate to organisations, for example the public, the government, government agencies, charities, suppliers, customers, employees, managers and senior management. The dialogue would be intended to generate a more explicit, shared understanding of what CSR is perceived to be and what it could be perceived to be. To such ends the personal definition could be used in a transformative manner, to generate a sense of constructive change in stakeholder groups, helping people to realise both an understanding of their CSR strategy and their proposed direction in terms of CSR evolution and organisational improvement.

The researcher would look to firstly propagating the message through dialogue and presenting the ideas in this research, to relevant stakeholder groups that have an interest in CSR and look to propagate the message through, for example, local media. There is also a potential opportunity to consult with organisations directly, possibly by becoming involved in interested groups related to CSR or by direct consultancy with corporations.

8. Implicit / Explicit Framework of CSR Extended

8.1. Aggregate Analysis

This chapter of data findings focusses on the framework of Implicit / Explicit CSR that has been adapted from Matten and Moon (2008). Figure 1. Which is detailed at the beginning of Chapter 2 (theoretical perspectives) and represents a diagram of the proposed model.

The data collection used a partially deductive form, using the implicit / explicit framework as the basis for deduction. The higher-level of the framework uses the dimensions of implicit / explicit CSR and as a sub-node of this, emergent and planned strategy. This higher-level framework is the basis of deduction in respect of the respondent coding. Table 15 presents the results of analysis in respect of coding respondents' interviews. Note that the root nodes are based on the explicit / implicit model derived in Chapter 2., along with the emergent and planned secondary nodes which are based on Mintzberg's theory of emergent strategy (Mintzberg & Waters 1985).

Table 15 - High Level deductive nodes of framework

title	sub-title	Respondents	References	% of total
Implicit / Explicit Framework		21	1,315	100%
Explicit		19	709	54%
	Emergent	16	122	9%
	Planned	19	587	45%
Implicit		21	606	46%
	Emergent	20	249	19%
	Planned	21	357	27%

At the highest level, there were 1315 references allocated in total against 21 respondent interviews. The two respondents who were not referenced in the *explicit* category were from *Trust Services* and *Christian Group*. Explicit CSR was referenced more than Implicit CSR, however on reflection the researcher concludes that there isn't a significant difference between the two, with explicit CSR having 54% of overall references and Implicit CSR having 46%. To such ends referencing in the model seems to be mainly in balance between explicit and implicit CSR.

As data analysis progressed, the researcher became aware of an emergent process by which he allocated references to the node structure. This process depended on a number of dimensions that are summarised thus:

Table 16 - Dimensions of Analysis

Dimension Name	Explicit	Implicit
Definitional construct	Legal, Ethical, Economic	Philanthropic
Process of Engagement	Coherent	Dissonant
Activity Type	Aligned with core business	Peripheral
Scope	Organisational	Personal
Codification	Codified	Uncodified
Organisational Role	Senior Management	Staff

The process of deducing the allocation of a reference turned out to be a sophisticated process. For example, in respect of the dimension of definitional construct, using Carrol as a basis (1999) it was decided to allocate legal, ethical and economic references to explicit CSR and philanthropic references to implicit CSR. However, this was not always the case as, for example, some respondents were theorising about organisational activities which gave the researcher a sense that the reference was more implicit than explicit. Conversely, when a philanthropic activity was deliberately aligned to core business activities, or carefully embedded in a wider strategy by senior members of the organisation then the activity felt more explicit than implicit. To such ends the dimensions used to assess the explicit / implicit nature of CSR transpired to be not mutually exclusive, they interacted with and were interconnected to each other. The researcher felt that this gave credence to an interconnected model that flowed and was dynamic as opposed to a static, unitised model.

The concepts of codification and emergence were deduced in the framework by creating emergent and planned nodes which references were allocated to. The overall proportion of emergent versus planned references was markedly different with 72% of references being *planned* and only 28% of references being *emergent*. At an aggregate level, it was not clear to the researcher why there was such a difference. However, the relative difference between *emergent / planned* activities was less marked under the *implicit* node and highly marked under the *explicit* mode. The researcher's resultant reflection is that the difference between implicit and explicit nodes could be attributed to several causes, including the method of referencing, the method of the interview, the process by which the respondent reflected upon their experiences or that the process of emergence is more prevalent at an implicit level than an explicit one.

Table 17 in details the drilling down to third level in terms of node structure.

Table 17 - third level node structure

root node	second level node	third level node	Respondents	References	% of Total
Root			21	1315	100%
Explicit			19	709	54%
	Planned		19	587	45%
		<i>Irresponsibility</i>	10	95	7%
		<i>Engagement</i>	16	67	5%
		<i>Core Activity Campaigning</i>	6	64	5%
		Intent	10	61	5%
		Legal	13	50	4%
		Codification	12	47	4%
		Environment	4	46	3%
		Structure	11	42	3%
		Ethics	11	41	3%
		Reputation	8	31	2%
		Values	8	24	2%
		Executive	3	8	1%
		Economic	3	8	1%
	Emergent		16	122	9%
		Changing Organisation	10	26	2%
		Ethical	3	20	2%
		Intent	9	15	1%
		Engagement	9	12	1%
		Environment	2	12	1%
		Reputation	5	10	1%
		Irresponsibility	3	9	1%
		Tax	3	8	1%
		Communication	3	5	0%
		Regulation	3	4	0%
		Finance	1	1	0%
Implicit			21	606	46%
	Planned		21	357	27%
		<i>Campaigning</i>	20	112	9%
		<i>Engagement</i>	12	89	7%
		<i>Caring About Community</i>	17	83	6%
		Social Committee Activity	11	28	2%
		Intent	7	26	2%
		Marketing	7	19	1%
	Emergent		20	249	19%
		<i>Campaigning</i>	13	60	5%
		<i>Caring for the Community</i>	10	49	4%
		<i>Engagement</i>	12	38	3%
		Intent	10	31	2%
		Irresponsibility	6	27	2%
		Environment	6	21	2%

Changing Organisation	7	17	1%
Ethics	3	5	0%
Economy	1	1	0%

It was apparent that the node structure that developed at a tertiary level had similarities across the implicit / explicit dimension. To such ends, analysis was performed on the tertiary level nodes in respect of the *implicit / explicit* dimension, which is highlighted in table 18. Many categories have been removed as they represented smaller node clusters. The nodes associated with Carroll’s categorisation have been kept in the table as this links back to the implicit / explicit definition of CSR as well as the respondent’s personal definition.

Table 18 - Tertiary Node vs. Implicit / Explicit Dimension

Tertiary Node	Implicit	Explicit	Total
Campaigning	13%	5%	18%
Engagement	10%	6%	16%
Caring for the Community	10%		10%
Irresponsibility	2%	8%	10%
Environment	2%	4%	6%
Ethics		5%	5%
Legal		4%	4%
Economic		1%	1%
Grand Total	37%	32%	69%

It is clear from Table 18, that the main node categories are campaigning, engagement and caring for the community, which account for 34% of all references. This correlates with the respondent’s prioritisation of categories in their personal definition, which can be seen in the table below to be prioritised in reverse order as philanthropy, role in society and engagement. The categories of environment, ethics, legal and economic are listed in the lower half of the table and account for only 16% of references; these categories are predominantly categorised as *explicit*. Many the environmental references come from the person whose role was specifically about the environment from *Third Bank*. His references accounted for 11 of the 12 *explicit* references and 11 of 33 environment references overall.

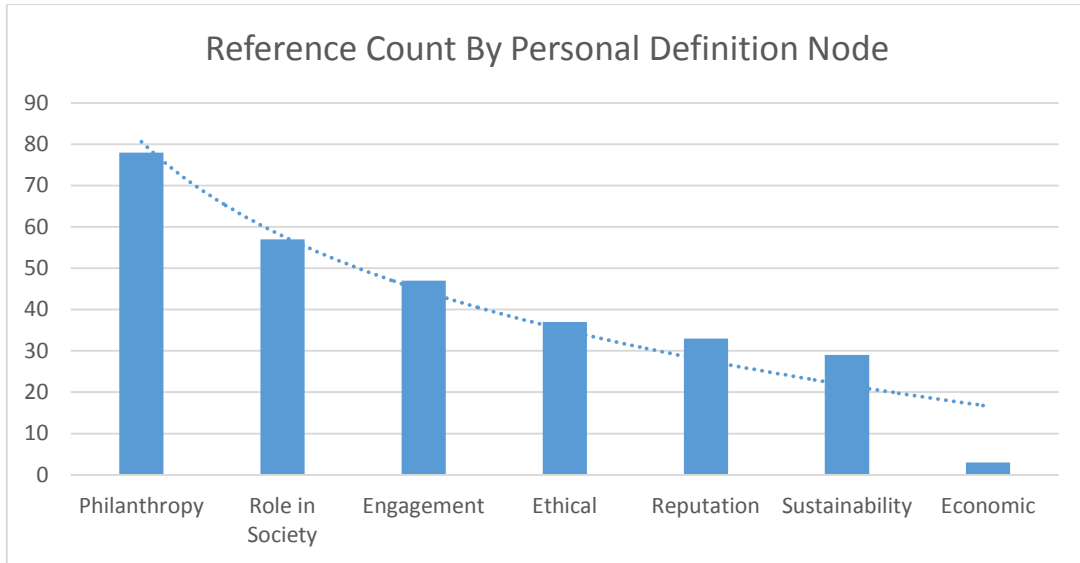


Figure 17 - Reference Count of Personal Definition by Node

A graphical representation of tertiary node versus explicit / implicit CSR is presented in figure 18.

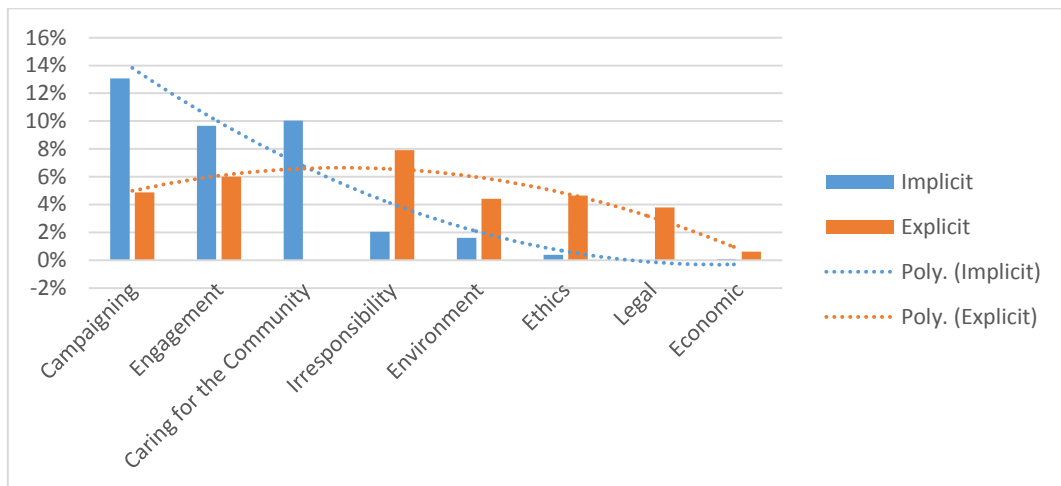


Figure 18 - Graph of Implicit / Explicit dimension versus Tertiary node

The categories are ordered from left to right in reverse number of references per category. The *implicit* elements tail downwards and the *explicit* elements tail upwards in comparison to the decreasing number of references (although the polynomial trend line is a downward facing parabolic curve), which indicates that:

- the *implicit* elements are more referenced than *explicit* ones, specifically in the areas that fit with the respondent's personal definition.
- The proportion of explicit / implicit references increases as the reference count decreases

This indicates that the respondent's personal definition is coherent with their discussion regarding CSR experiences, furthermore, this coherence indicates that there is some form of embedded CSR

process and strategy in place, even if this is less *explicit* than, for example, Carroll’s definition which includes not only philanthropy but legal, ethical and economic factors. In addition, there does seem to be a relationship between *explicit* and *implicit* elements of the framework, particularly that as the *implicit* elements tail-off with decreasing reference count, the *explicit* elements are growing relative to the size of the reference, this can be seen in Figure 22 below.

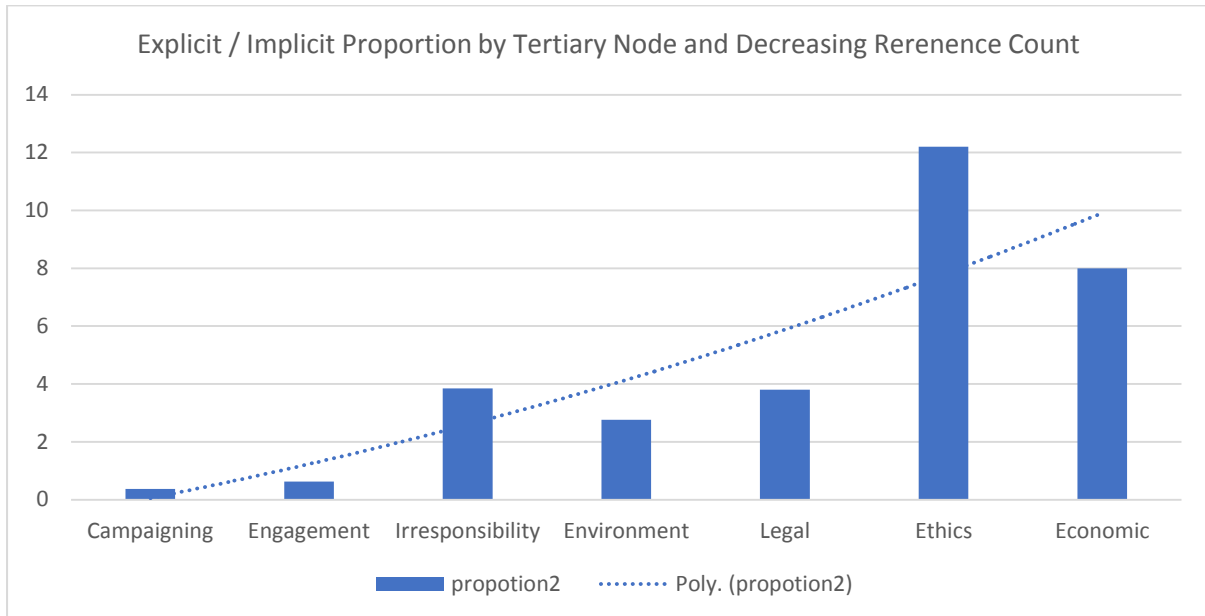


Figure 22 - Implicit / Explicit Proportion by Decreasing Reference Count

From looking at the graph and figure above, there are several findings of interest. Firstly, by crossing the implicit / explicit dimension with the tertiary node references, there is some pattern whereby legal, ethical and economic nodes are more *explicitly* defined rather than *implicitly*, this in part is because of the coding process. The categories of legal, ethical and economic CSR as defined by Carroll (1999) tended to be coded as explicit rather than implicit, as these activities were generally deemed part of core business processes; respondents tended to reject the idea that these categories fitted in with their definition of CSR. The electronic survey is also of use in respect of the relationship between implicit and explicit categories. The electronic survey demonstrated that people tended to prioritise organisational responsibilities thus: legal, ethical, economic then philanthropic. To such ends, organisational responsibilities fit in better with a respondent’s perception of legal, ethical and economic CSR and these responsibilities will generally be perceived as more explicit by the respondent. Likewise, the professional academic definition would tend to consider legal, ethical and economic factors as more explicit to CSR activities, and philanthropy to be more implicit.

Table 19 below presents example quotes from the coding process and which category they were coded under.

Table 19 - Example Framework references per category

root node	leaf level node	example reference
Explicit - Planned	Irresponsibility	'Jersey's moved on so move from the days when, you know, before 2000, before we had all the crimes of money laundering for example'
	Engagement	'strategic element of employee engagement'
	Core Activity Campaigning	'Like any business, a charity sometimes has growing pains, and needs external support and advice and the trustees provide that in a personal capacity as well'
	Intent	'Although we've had our strategy set up for years anyway'
	Legal	'I mean obviously it's illegal to finance terrorism and you know' 'We have amended it and developed it and... moved it to, in different directions'
	Codification	
	Environment	'So in terms of the wider kinds of things, the firm is definitely thinking about, you know wider ways to act responsibly and keep the environmental footprint down, and things like that.'
	Structure	'I don't work just in Jersey, so I cover Jersey, Guernsey, London, a little bit of our European operations as well'
	Ethics	'So I think there's quite awareness of sort of, you know, group ethics and kind of right from wrong really'
	Reputation	'Obviously your like reputation, you know, they're a global firm, if anything happened, even locally in Jersey, that would affect their global reputation'
	Values	'their values obviously filter down to us'
	Executive	'things that happen personally to senior management and how they behave'
	Economic	trying to have a positive impact on our economic growth'
Explicit - Emergent	Changing Organisation	'you know the staff and then nobody thinks you should change anything but you've got to change some things' 'All I like to highlight is I think it's a very difficult area and somebody's view on a company could be different to somebody else's'
	Ethical	
	Intent	'react to emerging situations'
	Engagement	'I think there would pressure internally and pressure externally to get involved, neither of which is a bad thing'
	Environment	'big issue of today is the environmental issue of carbon and energy and climate change'
	Reputation	'And it's helped them kind of turn around their public profile within Jersey'
	Irresponsibility	'there is always that danger that what we saw in the early noughties leading up to the financial crisis could happen again'
	Tax	'the tax avoidance thing is you can see why companies will obviously now be seen to be doing less tax avoidance. Whether they actually do less tax avoidance, I don't know'
	Communication	'There are some agenda items in our management team agenda, so you know, there are some lines there about marketing - you know, the communication aspects of how to help that'
	Regulation	'Whether it's to regulation or not but that'll change'

	Finance	'I mean in all honesty, the answer to that question is I'd like to be able to spend more money on it but we only have a limited amount of cash and so it's a difficult thing'
Implicit - Planned	Campaigning	'members of the team will sometimes say this is a good cause and this is how we are going to respond to it'
	Engagement	'engagement in the organisations that they work in because insofar as you can associate the place where you work as being a morally good place to work, it improves people's sense of wellbeing within an office environment.'
	Caring About Community	'giving back to communities'
	Social Committee Activity	'and our sports and social club, which is being resurrected, and having a new name'
	Intent	'they thought that would do more good in the long run'
	Marketing	'Driven through marketing'
Implicit - Emergent	Campaigning	'charitable activities and a group of people have said, "Why don't we just agree..."'
	Caring for the Community	'Now it's more a case of going out and doing things in, you know, outside in the fields and in, you know, in the island.'
	Engagement	'So, it has evolved and there is the better participation than I think than there used to be.'
	Intent	'So one tends to focus on charity, the not-for-profit type stuff'
	Irresponsibility	'suffering from huge levels of inequality that could be seen as irresponsible'
	Environment	'Okay... think of all... erm... no, I think if I'm honest, I think we're probably at the early stages of our development with this.'
	Changing Organisation	'I guess we've moved away from doing things like supporting local children in sport to doing things that are more of a charity rather than a sport...'
	Ethics	'We've got very good transparency, and I think there will always be, you know, places like Jersey'
	Economy	'I don't like to think about CSR in purely economic terms for the bank'

8.1. Irresponsibility

The concept of irresponsibility was included in order encourage respondents to reflect on how an organisation may behave in an unethical manner and to explore the concept of Jersey as a perceived 'tax-haven'. This line of questioning arose from literature review and the perspective of financial organisations having a poor reputation based on a series of scandals and failures over the past decades, the financial crisis of 2008. In early interviews, it was found by the researcher that approaching these types of conversations was difficult. Respondents were generally nervous talking about such things as taxation, wrongdoing or whether the organisation they worked for acted irresponsibly, even though it was stated clearly on several occasions that the interview was in

confidential and would not be shared with others. The question was adapted to ask ‘can you think of examples where an organisation may act *irresponsibly?*’ which was intended for the respondent to be allowed to cite examples from not just the workplace but from their experiences working within Jersey and the rest of the world. The rationale behind this was to allow the respondent to be comfortable with talking about what could be a difficult conversation, or one where the respondent refuses to provide any feedback.

Such an example of passive refusal to speak on the concept of irresponsibility was notable in one respondent with *Fund Services*:

Interviewer: Hmm. Okay. So, the next question is can you think of examples of where an organisation may act irresponsibly?

Respondent: Hmm... [Pause] Well I don't know, like ignoring new legislation that needs to be like adhered to? That would be quite irresponsible as a financial services business. Erm... [Pause] I'm not sure really.

Interviewer: I think that's a good one, the sort of not adhering to the law being irresponsible. I think that's a good example. The example that, you know, I've been reflecting on over the past weeks is HSBC in Switzerland, they, you know, they, I feel they acted irresponsibly.

Respondent: What did they do?

Interviewer: They were, they had a lot of high net worth individuals that were avoiding tax and they were... they were, you know, it was, you know, the head of the bank in Switzerland was, you know, it was a business model, they were doing that.

Respondent: Oh really?

Interviewer: Yeah. You know, so people would go there, transfer their money, not declare it at home and, you know, the bank was not, was helping with that.

Respondent: Were their clients aware that it was the right thing to be doing?

Interviewer: Yeah. Yeah. It was actually, “Well I don't want to pay tax”.

Respondent: Oh right.

Interviewer: “So I'm going to give you my money in Switzerland.”

Respondent: Oh right, yeah.

Interviewer: And they're like, “Yeah, that's fine”.

Respondent: Okay.

[0:32:25]

Interviewer: And there's evidence for it.

Respondent: Yeah.

Interviewer: So, you know, that's, you know, that's an example I was thinking of.

Respondent: Yeah, that's pretty bad.

Interviewer: Yeah.

(Laughter)

[Pause]

Respondent: Hmm. Yeah I don't know about that.

Interviewer: Yeah.

Respondent: So has he been fired?

Interviewer: I think they've resigned, you know, to spend more time with their family.

(Laughter)

Respondent: Oh.

Interviewer: A lot of people have been hauled up by now, in the UK I think in particular.

Respondent: Hmm.

[Pause]

The interviewer did in this circumstance make the mistake of allowing the respondent to keep asking questions. However, the subject regarding HSBC Switzerland (BBC 2015) was pertinent and prominent in the public press, the interviewer did explain the example fully and allowed a response by the respondent, although not further responses were forthcoming. The example chosen was intended to be different from the respondent's organisation, jurisdiction and sector of financial services. The interviewer reflected on the evasive response, and concluded that the level of evasiveness indicated some level of meaning. It was not clear what this meaning was, however it is clear that this person didn't want to answer the question on irresponsibility. It is felt that the subject matter was pertinent in respect of the citation regarding HSBC Switzerland and unethical tax practices. In respect of the financial industry in general, this passive refusal seems to be part of the culture on 'non-disclosure' which can be unhealthy to organisational members, customers and citizens. The sense that one should not be open about concerns or failings of one's company may well be pervasive; however, it is particularly strong in an environment that is not viewed well by public due to misgivings and unethical behaviour.

The discussion regarding tax has been difficult to broach with respondents in general, and this could be for several reasons. Firstly, it may be that companies in Jersey gain revenue from offering a reduced tax burden to individuals and companies. Secondly it may be that people in Jersey feel that the perception on behalf of people outside of Jersey is inaccurate, that Jersey isn't or is no longer a

tax haven and the island is being given a hard time currently as a result. Anecdotally, the researcher was having an informal discussion with a trained accountant that had experience of supervising or auditing companies in Jersey and when the researcher asked if he thought Jersey was being by individuals and companies for tax reasons, he half-smiled, half-smirked and said that he didn't know how you would measure such a thing, although his opinion was that Jersey is used to help with reducing an individual's or corporation's tax burden. The industry that can be seen to be taking away money from governments who support welfare is one that is not perceived well generally and may have a negative effect on organisational members of a financial organisation. A greater openness may indeed reveal that an organisation is behaving in a way that supports the economy not just detracts from it and as such the tax focus may cause more far reaching impacts on society, one that ignores potential problems sacrificing wellbeing for profitability.

Another respondent felt impacted by working for a financial organisation in Jersey and potential ethical dilemmas with taxation:

Interviewer: And in terms of CSR or responsibility for an organisation, such as legal or ethical issues, are you aware of any sort of focus on that?

Respondent: They're both financial institutions, *[Bank]* and *[Law Firm]*, so legal requirements are like of the highest priority and you have a compliance department because, I mean *[Bank]* especially were very adverse to risk, so there was no, there was never any question of any legal flexibility whatsoever.

Interviewer: Hmm.

Respondent: Obviously your like reputation, you know, they're a global firm, if anything happened, even locally in Jersey, that would affect their global reputation. As it has a little bit in Switzerland recently. So, legal requirements were of the highest priority but having said that, ethically, as long as it was legal, ethics were not as important I would have said, in terms of, yeah, financial organisations. And financial regulations and things, so there's, I mean the whole setup with offshore... I don't know if I want to get into this now!

(Laughter)

Respondent: Where am I taking this? Good grief! You know, so you've got offshore financial institutions where it's all about tax structures for mitigating tax bills, how ethical is that? It's not really, you're making rich people richer essentially. But as long as it was legal then that's fine.

Interviewer: Hmm.

Respondent: Yeah. Even if it's, you know, like I mean obviously it's illegal to finance terrorism and you know, to get your regulatory licence there's a lot of hoops that you have to jump through, but it's not illegal to finance building weapons, for example, or people who are involved in that which could be perceived as ethically wrong. So I don't think ethics were important on either side.

(Laughter)

Interviewer: Hmm.

Respondent: Yeah.

Interviewer: Yeah. That's interesting. I mean would you consider that part of corporate social responsibility or responsibility or...?

Respondent: Yes I would but when I, it certainly is part of corporate social responsibility and it is more about the way that you manage your business for yourself, isn't it, but when I hear CSR I do think of community and voluntary work and sponsorship and financial donations to charity or then environmental aspects as I mentioned at the beginning, but yeah, ethical responsibility, I think there was a lot of ethical responsibility in terms of dealing with clients but not so much on the broader kind of is it right that I'm providing somebody in the Middle East somewhere to hide money so that their wife doesn't get it if they get divorced, you know?

Interviewer: Hmm.

Respondent: There's a lot of, a lot of ethics in offshore finance which I don't think you can really... (Laughter) I don't think you can really be successful in the offshore finance industry if you do take account of it.

[0:19:16]

Interviewer: Hmm. And how do you feel about that, I mean what are the feelings that you have about...?

Respondent: Erm... well it's quite a horrible environment to be in!

(Laughter)

Respondent: It's not very nice, is it? It's... and a lot of people joke about it in the company it's like, we're just making rich people richer, it's not great. That is, more in the trust companies, but also to a certain extent in international banking because you're just helping people avoid tax.

Interviewer: Hmm. And you have a sense that that was prevalent?

Respondent: Yeah. That's... as in what that was prevalent sorry, the...?

Interviewer: The –

Respondent: Avoiding?

Interviewer: No –

Respondent: Tax or the attitude of, here we are making rich people richer

Interviewer: Both really I suppose.

Respondent: Erm... yeah everyone... everyone knows what you're doing and why you're doing it.

(Laughter)

Respondent: I'm really backing myself into a corner here! Yeah everyone knows and I don't think it's a very positive environment to be in and I don't think, I think the vast majority of people don't feel particularly good about it but they enjoy

their jobs and, you know, most of the time they are working for law firms and accountancy firms in the UK who actually deal with the clients themselves so you're dealing with intermediaries essentially, so... yeah, it's a sad situation really, isn't it, but that's where most of employment comes from is the offshore finance industry over here.

Interviewer: Hmm.

(Laughter)

The reason for so much laughter in the discussion was due to the difficult nature of the conversation and the emotional response of the respondent. The respondent was clearly impacted by her reflections, she wanted to vent regarding her experiences and found working for financial companies difficult. It was apparent from the respondent that companies' financial crime, compliance and risk management were highly prioritised in the business units she worked for and that there was no legal flexibility on these activities whatsoever; any adverse impact would affect reputational value. However, based on a strong legal and compliance basis, ethical considerations were not so strongly adhered to and this could be generalised to the offshore / international finance context. She felt as though the financial infrastructure was serving to make rich people richer and that these individuals and companies were operating fully within legal boundaries. In addition, the concept of the disparate nature of CSR policy, which is perceived to be about philanthropy and organisational ethical responsibility, introduced a paradox for people working for that organisation and as a result creates a 'horrible environment' for people to work in. This may be a contributing factor to why CSR policies are defined as such, the focus on philanthropy and engagement creates a sense of responsibility whilst core responsibilities are dealt with stronger oversight from senior management. This implies that the personal definition of CSR, deliberately or accidentally, enables potential ethical arbitrage and moral hypocrisy. The sense that one is contributing to the wealth of another is clearly one that is difficult to process for some individuals and as such enough care may not be taken to establish good ethical principles within a financial organisation.

This sense of people being torn by a sense of unease with business practices and the disconnect between society and the business is clear in another respondent's reflection on going into work before the financial crisis of 2008:

Interviewer: Okay. Two more questions. Can you think of an example of influences on an organisation that will cause it to act either more or less responsibly?

Respondent: ... Sometimes I think it is more to do with the overall mores of the time, so if you go back ten years, when the economy was growing very fast and the banks were making huge amounts of money and expanding very rapidly, pre-crisis when it all went pop, there was a tolerance of what was going on, and there were very few voices being raised saying actually this is ... the growth is inappropriate in terms of how rapid it is and how huge these organisations are becoming and how detached from the society that they

are supposed to support. It was rare that those voices were raised, so I think organisations tend to move with the society that they are part of. And so it is not so --- I don't think it is so much that organisations in their CSR activity get it wrong, it is the way in which the economy evolves and how quickly it evolves can sometimes create strain and create that distance between what we do at work and what we do at home, and I remember in those mad years up to 2008, it was almost as if you behaved at one level when you were outside work, and then when you went through the doors, you acquired a slightly different skin, because you became a corporate animal. Now I think what happened post-2008 moved us away from that, thank goodness, but it may come again. And probably will come again, just because of the way these cycles move, but that seems to be for me where strain, if it does occur, it is when what you do at work and what you do in your home life becomes operating on separate plains. Whereas at the moment, I don't think people feel that sense of dislocation when they move from work to home and vice versa.

Interviewer: So it is almost, there is almost like a personal element, an organisation is moving ... I am postulating here, but moving with a tide as it were, of 'we have to do this in order to not fall behind' kind of impression, and people don't feel comfortable with that. And have to go into work anyway!

Respondent: Yes, quite, exactly that.

Interviewer: No, I hadn't thought about that before, that is very interesting.

Respondent: I mean that is a very personal view, but I think it is something that was characteristic of how an awful lot of people felt in the run up to the financial crisis. We instinctively feel uncomfortable but actually your only option is to stick with it or bow out, and that is quite binary, and I think therefore an awful lot of us just felt we had to go along with this. It was probably difficult to articulate what was happening, but I think going forward the measure of when business and society start to diverge is that sense of 'I acquire a different skin when I go through the door of the office'.

Interviewer: So, almost a sense of ... there is almost a disparity, there is a sense of unease with the direction which is also ... it is contrary to the sense of a CSR policy.

Respondent: Yes, it is contrary to what you might feel in terms of CSR, but it is contrary to how you might feel around what the values of the organisation should be. And those values do change of course, subtly, as the economy evolves and as time passes. And therefore there is always that danger that what we saw in the early noughties leading up to the financial crisis could happen again. It will be a generational thing, but we need to be really vigilant.

Interviewer: That is really interesting.

Respondent: But that is taking it away, that is a more philosophical point about organisations within societies, and not necessarily focused on CSR but there is a link there.

Interviewer: Yes, and once again your definition, there is in your definition a strong link between organisational activities and CSR activities, which I think from talking with you, presents a very coherent picture of CSR within the organisation. But once again, that is just my opinion, but that is the sense that I am getting. Would you agree with me on that? Is that the picture that you get?

[0:31:09]

Respondent: Yes, it is. I mean it seems to me that if an organisation is working well and is comfortable with itself, and is comfortable with the society it is supporting, CSR happens. If it is not, if that dislocation is occurring, then one manifestation of that is well we will have to have a CSR day then! And it then becomes manufactured and a tick on the board. And the whole essence of it then is, I think, flawed. At least we have got away from teams of investment bankers going to paint schools in south London, headmistresses must have got so fed up with yet another group of people who come in taxies, because it is difficult to get there by tube, painting a room and then buzzing off and not ... you don't see them for the rest of the time. I mean that is gesturous CSR in my book.

Interviewer: Yes, indeed. I remember talking to somebody else and there is a sense that engagements need to be durable, rather than gesturing.

The respondent was working for a bank and was highlighting his unease with the expansion and huge profits associated with business activities pre-2008 crisis. The respondent highlighted the huge stress that was experienced by members of the bank in terms of the dichotomy between rapid, seemingly inappropriate growth and the reflection that such growth may be risky and unsustainable. Such unease led to the split in behaviour of the respondent between work and outside of work, feeling the requirement to adorn the corporate animal persona on arriving to work and dropping it on leaving work. The respondent portrayed a sense of having to go along with the trajectory of the firm and feeling awful because of having to acquire a different skin on arrival to work. This was contrary to the feelings that should be evoked with a coherent and enacted set of values and CSR policy; the respondent highlighted the tangible risk of this happening again in maybe a generations time. The respondent felt that such a risk is reduced by an embedded CSR policy that is not just about 'CSR days' or painting a school.

Another example of people responding to the question regarding irresponsibility is that they would boundary the question to their definition of CSR activities only and chose not to broaden the scope of the response.

Interviewer: Yes, indeed. So I'll move on to the next question which is can you think of examples where an organisation may act irresponsibly? This is quite a general question.

Respondent: I suppose if you're doing it for the wrong reasons would be – if it were simply sending people to do reading at school who didn't have the skills to do it or didn't have the development opportunity I think that's unethical because that's really about brand...

The response here is correct and answered in a reflective manner, however it is focussed very much around the respondent's definition of CSR and excludes core activity responsibility. The interview in this scenario felt that it was inappropriate to probe further. The respondent did provide an answer to the question about an organisation acting more responsibly or less responsibly by citing an

example from a previous job in another jurisdiction, once again in a reflective and focussed on his personal definition.

8.2. Social Committees and Marketing Teams as CSR

Many of the respondents had a connection with the organisations' social committee, marketing team or human resources team. Many activities were mentioned in relation to social committee activities, including dragon boat racing, volunteering for charities such as Jersey Heritage or Durrell Zoo and other social activities organised by the business. These were considered part of the CSR policy and were considered more implicit CSR and as part of engagement activities. This perspective is distinct from Matten and Moon's framework (2008) as the implicit elements are more to do with, for example, the application of laws that have been imposed on the organisation such as health and safety or discrimination law.

Interviewer: ... who are the drivers of CSR out of interest?

Respondent: I don't think it's down to any one particular area. I think, you know, the senior management support it which is important.

Interviewer: Hmm.

Respondent: Naturally. And various requests and things like that come in from lots of different areas. I would say really mainly marketing and HR tend to take the lead with it but that's mainly because we are made more aware of things that are, you know, out there for us to get involved with. We tend to get the communications, the emails, you know, the mail, on things. But lots of individuals, you know, are involved in their own right personally on certain causes and things like that, and they'll come in, they'll say, you know, "Oh there's an event coming on, you know, can we get involved with this?" and our sports and social club...

The key stakeholders in CSR initiatives in this quote are senior management, HR, Marketing and the social committee. Interestingly, core activity teams such as compliance, risk and legal are not thought of when respondents consider CSR. It is not clear whether the functional units are chosen as a result of the personal definition of CSR or whether the personal definition is derived from the activities of the business units responsible for CSR. However, there does seem to be an evolutionary element of the CSR activity within the respondent organisations. This is apparent in many of the responses, in particular the respondent tended to refer to social activities more when they were less involved in a CSR initiative or when the organisation was smaller. Especially in smaller organisations, there was a sense of the managing director being the driving force behind CSR initiatives and that the direction was largely driven by their interests; for example, many initiatives revolved around the managing director's interest in sports. Larger organisations and organisations that had some strategic oversight from their parent business unit had better formed CSR policies although respondents' personal definitions of CSR still focussed on philanthropy and engagement at a general

level. To such ends as the organisation grows, the policy becomes more explicit, the activities become better defined and these activities move away from sporting activities to assisting charities, volunteering and employee engagement. Generally, even within this evolutionary construct, core responsibilities are not included in CSR policies and are not considered to be part of the respondents' personal definition of CSR. It is apparent that the respondent would separate CSR and organisational responsibilities as per Figure 20.

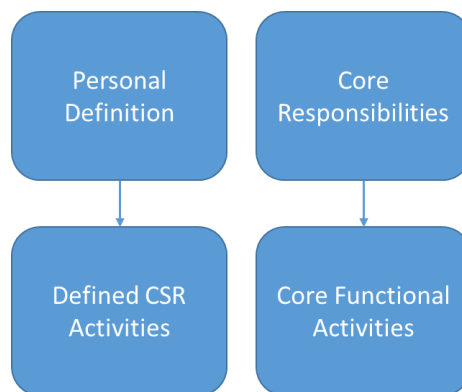


Figure 19 - Separation of Responsibilities

This was apparent even when the respondent was probed and challenged on their beliefs and definitions. For example, they would agree that legal and regulatory matters could be included as part of CSR, however they would clearly state that they wouldn't include such things in a CSR definition. The result is that legal, ethical and economic considerations are not included specifically in a CSR policy, even though the activities are being performed. This separation of responsibilities has been discussed in chapter 7 as part of the personal definition of CSR.

8.3. Core Activity Campaigning

In terms of engagement, philanthropy and care for the community these were generally categorised as *implicit* activities as they can be defined as CSR although they are not necessarily as durable as categories such as ethics and legal considerations. There was an exception to this general rule and this is when the community involvement, engagement or philanthropic reference seemed to be well embedded into the core business activities. A good example of this was *Second Bank*, which has set up a charitable trust to support the community in the island:

'charitable trust ... it is a completely separate organisation, funded by the bank, but in no way governed by the bank. And that organisation typically gives a £1,000,000 a year to good causes in Jersey and Guernsey. And therefore it probably represents one of the biggest

grant-making bodies in the Islands. And not only do we give money to charities for specific purposes, sometimes it is to employ a new member of staff and we might pay the wages for the first three years, but we will also engage with those charities, and so the trustees will sometimes go into the charities and help with aspects. Like any business, a charity sometimes has growing pains, and needs external support and advice and the trustees provide that in a personal capacity as well.'

The researcher, on reflection, allocated this activity under *explicit, core activity campaigning*. The allocation was based on several criteria, firstly the interview was with the CEO of the bank and therefore the topic was presented as strategic and in the mind-set of the executive team. Secondly, the size of the charitable donations and the well-formed infrastructure gave credence to the initiative being substantive and required appropriate governance in place for the trust to function effectively. Lastly, and most importantly, the activities associated with the philanthropic / community initiative were closely affiliated with the core functioning of the bank. For example, a trust had been set up which requires careful planning and ongoing governance to be adhered to. The trust had to manage the flow of money to stakeholders and the allocation of money required a well-managed method of assessing charities suitability. The trust activities extended beyond just charitable donations, trustees would also help charities with certain aspects of the business. The choice of donation has a strategic element, in that the trust would commit resources to pay for staff salary for several years. There is a significant amount of money donated by the trust created by *Second Bank* although this was not the reason why the researcher allocated this activity to an explicit one; whilst largely philanthropic in nature, the activities that surrounded the financial assistance were aligned with the core business activity of the bank.

8.4. Triangulating Perspectives

Several interviews were conducted in the third set of interviews which were intended to explore both the generalisability of the personal definition and triangulate the implicit / explicit model . These interviews were conducted against *Financial Services Regulator, Health Charity, Christian Group* and the environmental officer from *Third Bank*. The personal definitions fell within the boundaries of the generalised personal definition of CSR and there were some interesting perspectives in respect of the implicit / explicit model.

Firstly, the *Financial Services Regulator* is introducing a CSR perspective into its business activities. It is apparent that governmental organisations have tended not to develop a CSR perspective as they feel that their remit is of social good. This perspective has been mirrored by informal discussions with members or past members of governmental organisations. For example:

Interviewer: ... Are you in the process of forming up like a codified strategy or a policy?

Respondent: Yes, I did a presentation to the staff forum, basically saying ... there are some people involved, there is another lady involved, who ... I missed a meeting and she got together all these things we could do, which I think was great. But then I said well let's ask everyone what they want to do to start off with, because otherwise you end up saying this is great, but they didn't actually want to do it. If people do it, it is not really sustainable but so what we are doing, I need to know how much time people want to give, when they want to do it, what they are interested in, what their motivation is ... I mean I guess for *Financial Services Regulator*, we obviously have to watch conflicts of interest as well, so I suppose that would be another aspect of irresponsibility. I mean we have to be careful if something is heavily marketed by a financial entity that might create issues. And the other thing that does arise, in terms of ... because I don't just go to schools, I have also written some things that have been in the public domain and we also have to be careful about sometimes entities provide financial advice in general terms, as in 'these are tips to stay out of debt' type, rather than specific 'buy this product'.

The sense of the respondent is that there is an emergent, explicit CSR strategy that fits with the institutional values of the organisation. There is a pervasive sense that CSR has a place at *Financial Services Regulator* and that it is being developed with sensitivity to internal and external stakeholders. To such ends it seems possible to enact a CSR policy at an organisation that is governmental, although the wider stakeholder base compared to a company means that there are more considerations in respect of policy development. The people involved in development of CSR practice at *Financial Services Regulator* have a background in enacting policy from other organisations outside of Jersey and seem to be bringing a fresh perspective to government agencies.

From the perspective of *Health Charity*, there seems to be an understanding of how companies perceive CSR and adapt their behaviours accordingly. For example:

Interviewer: Yes, so you mentioned the word 'responsibility'. What kind of responsibilities do you think the organisations have?

Respondent: I think it is that ... organisations are realising that we live in a much more interactive world, with social media and all the other pressures, and they recognise for genuine reasons that they should do stuff, but also because they are aware that they are being watched. So it could be around people's environmental responsibilities, it could be around their responsibilities or their desire to be seen to be putting something back into the community. Put crudely, the days when employers could be pretty rough and ready and just take stuff out of a community are passing, because more people are aligned to the other aspects, the impact of employers and organisations, and if that can be a beneficial impact, then that is so much the better. I think it will impress the shareholders, if it is a firm that has shareholders, and it is quite a good, cynically it is quite a good marketing ploy as well, that they are seen to be part of a community, and making some form of contribution in addition to the wealth of creation that they undoubtedly bring in terms of jobs and the investment they make in the community.

The respondent understands that companies are much more connected socially and cannot run roughshod across stakeholder interests to the same extent as they used to, that there is a benefit to the company to act in a socially responsible way. Furthermore, work is a place where social interaction takes place, which is beneficial to organisational members:

Interviewer: So do you feel that people want to do more than just come to work?

Respondent: Work is very important, in terms of the remuneration it gives us, but it is very important around the social interaction that we get from working, it is very important in terms of our esteem and how we feel about ourselves, what our role is and what our job is. And it fills a sizeable chunk of the working week, and people are obliged to be at work for 48 weeks of the year, therefore any added extra value that can be brought to this is very important, and I think ... I think the pendulum swings, I think people are quite altruistic actually still, and if there is a more obvious and easier way to do something tangible of benefit, most people will go with that I think.

The respondent's statement resonates with Bowen's (1953) concept of people in business wanting to feel valued, and feeling as though they are contributing constructively to society. This also resonates with comments from the *Second Bank* respondent who identifies the angst associated with feeling as though he needed to adopt a separate persona when entering work. Likewise, the respondent previously who identified the emotional trauma with business practices which, whilst unbendingly legal, seemed to act to benefit the few and privileged rather than the majority.

The respondent from *Christian Group* was asked about how Christianity affected CSR:

Interviewer: ... so how do you feel Christianity contributes to business and to CSR?

Respondent: (Laughs) That's a huge question.

Interviewer: Yeah, sorry. (Laughs)

Respondent: That's okay. Oh dear. So I think Christianity in the large part in the West, in our part of the world, has been hijacked by a lot of the same ideologies that our economies have been hijacked by, and so they're kind of... In a way they're sort of symbiotic; there's a large sort of stream of thought to say that actually Protestantism is the reason why we have capitalism and those two really support each other ... So part of what I feel we need to do is to distance those two things again and allow some critical distance between the two and then use some of the rich resources that we have within Christianity to critique and then hopefully improve the world of business and the economy and the sort of political economy. So I think Christianity's having far too little impact on business as it is now and that's because Christians don't have sufficient critical distance ... And I think then from a CSR perspective Christians should really care a lot about CSR because it's a way of impacting where you are. You know, you're a Christian, you work in a business, I would say God's placed you there for a reason and, you know, you need to pursue that reason, and maybe one of the ways you can pursue that reason is to push your company into deeper and better levels of CSR. (Pause) Yeah. (Laughs)

The respondent feels that the origins of capitalism are rooted in Protestantism and that this has influenced the contracted distance between capitalism and Christianity; that a greater distance would allow a more effective critique. The respondent felt that CSR is important to Christians as it could allow them to engage more effectively with businesses.

In respect of environmental responses, they were generally quite superficial, respondents would state that environmental issues were important, however they would not have substantive examples with which to support their statement. For example, instances of sustainability would include reducing paper or reducing the amount of electricity throughout the business; these instances generally would be not specifically included in the CSR policy and would be run through facilities rather than the person responsible for CSR. The exception to this was the environmental officer for *Third Bank*, which firstly had an environmental officer which was partly due to the large size of the company allowing resources to be allocated to a full-time position. There are other large organisation's in Jersey and this was the only known instance of an environmental officer in a corporation. Environmental references in the explicit / implicit framework are largely attributed to this respondent, the personal definition of CSR extended beyond philanthropy and the examples were derived from personal experience.

8.5. Comparisons with Matten and Moon Framework

One distinction in the development between Matten and Moon's (2008) institutional framework is in the treatment of legal, ethical, economic and philanthropic activities. The model developed in this thesis differentiates the activities by Carroll (1999) in a relational context, that explicit activities are explicit to the professional / academic definition and primary to the perceived organisational responsibilities of the organisation, CSR focussed or not. Implicit activities are defined by philanthropic and engagement incentives that are defined by the respondents generalised and personal definition of CSR. Note that this definition is relational, therefore, to an individual's personal definition of CSR, philanthropy is explicit and implicit is defined as legal, ethical and economic in that order. The resultant relational model uses a complementary rather than potentially paradoxical approach and thus what is explicit and what is implicit is not absolute, it depends on the perspective.

In comparison Matten and Moon's framework defines implicit and explicit activities as economic and national, resulting in differences that arise culturally and historically. An implicit element of Matten and Moon's model would be the legal parameters of the organisation, the way in which laws impact the CSR policy of the organisation, for example equality and diversity, human rights and environmental laws that influence the organisation's activities.

Institutional theory is criticised for organisational passivity, that an organisation functions based only on the external pressures applied to it (Oliver 1991) an argument that is not necessarily settled by this research, however an evolved approach is suggested. The near external influences are indeed important; however, the dynamic social structure of the organisation can be argued to be equally so. For example, the social dynamic that exists which this thesis presents in the form of the sea and the shore, interacts with the near external influences of the organisation, presenting a rich pattern of complexity. One way to differentiate and explore this richness is to identify explicit and implicit processes, the way we differentiate the sea and the shore; the slowly changing beach and rocks that house the undulating and periodic flow of the sea. The near external influences will affect how the sea flows, for example if a harbour or reclamation site is built, however these influences don't affect the overall being of the sea, it will flow around these new outcrops in a similar manner to the way it did before. Likewise, the culture, values, beliefs and sense of the people within an organisation will flow around these changes in law and economy in a way very much analogous to the sea.

This said, the landscape of CSR is moulded by the political, financial, education and cultural systems that the organisation resides in. This is apparent in the generalisation of respondent definition of CSR due to the agreed aggregation of response around philanthropy and engagement in terms of an explicit definition. It would be interesting to explore further the extent to these generalisations, is the scope of generalisation Jersey? Or is it the UK? Or the western world? Or is the generalisation of personal definition extensible to the world? To what extent do people see CSR as philanthropy and engagement? This is an interesting area of potential research.

Institutional theory, in-line with its near-external loci, develops the concept of coercive isomorphism, which are the externally codified rules, norms or laws that assign legitimacy to management process. Once again the dialectic between institutional theory and the relational model proposed in this paper presents an interesting distinction. The question of how some individuals act in an organisation, her norms of reciprocity, are to an extent informed by her experiences and not only the values of the organisation. She will act on her own belief as well as the expectations presented to her, sometimes in accordance to them and other times not. This is where the Merton model of behavioural expectation (March & Simon 1958) seems to reside, where the individual is conflicted between doing good and doing well; if the expectations of the organisation don't fit the belief of the top team, how does she reconcile her beliefs regarding CSR and morals in general. It may be for this reason that people have come to define CSR in such a context, that CSR is not only good for publicity, that it is a philanthropic outlet to the organisation. Conversely, it may not be a coincidence that the only organisation to have an environmental officer is from a Canadian

company, a country with a strong focus on economic welfare, that there is a case for the affectations of external influence.

It is apparent in this respect that the framework represented in this research has still a good effect from the institutional framework, and that this contributes to the development of the model. Indeed, the framework itself benefits from the sound and solid basis of the institutional shore in which its counterpart ebbs and flows.

This institutional framework is augmented by the crossing of Campbell's eight propositions (2007) which include propensity to or from CSR principles. That managers are valued that the manager enhanced financial performance and that external stakeholder groups pressured the firms to behave in socially responsible ways; resultant is a minimum behavioural expectation and standard in respect of the corporation. This may result in a personal definition that fits in with the behavioural norms of the organisation, equally the behaviour of the individual could result from her behavioural expectations that derive from her experiences and values. The evidence from this research concludes that there is a general definition of CSR from a personal perspective although it stops short of deriving the reason for this. The nature of an individual can exist in the realm of external influence as well as a personal derivation of self. To such ends it is proposed that the augmented model of implicit and explicit CSR allows for the cultural and social complexities of an individual, going into work daily.

8.6. Professional Application of Implicit / Explicit Framework

The application of the implicit / explicit framework of CSR has been reflected upon by the researcher. The research has implications for Jersey in respect of the approach taken and the perspectives held by people within the island. The research framework has potential use outside of the scope of Jersey, in that it can be used to inform CSR theory and practice at many levels.

Firstly, the framework adopts at its basis an integrated rather than differentiated perspective to CSR strategy. The exploration of the personal definition of CSR reveals that respondents generally focus explicitly on philanthropy and engagement and there is evidence for these respondent's implicit definition of CSR being legal, economic and ethical; although this implicit definition of CSR is expressed by the respondent in the form of an explicit focus on legal, ethical and economic responsibilities being organisational responsibilities and not under the remit of CSR.

The resultant effect of this evidence is in the framing of the respondent's experience of CSR. We can choose to place the respondent's personal definition in a dichotomy between how they define CSR and the generally accepted definition of CSR by CSR academics or CSR standards agencies. Such

framing seems unsatisfactory as it as if either the personal definition or the standard definition is wrong somehow and to such ends either or both parties would need to undergo a process of change for both definitions to collate. The other perspective in respect of personal and standard definition is with an integrative or complementary lens, to see the two perspectives as interconnected rather than disparate.

So, the respondent is aware of organisational responsibilities that coalesce with the standard definition of CSR and the respondent chooses to frame these implicitly in relation to their explicit definition of CSR, which focusses on philanthropy and engagement. To such ends, an integrative framework feels to add value to both theory and practice; this research proposes that an integrative approach allows a greater sense of connectedness between CSR related stakeholder groups, and would support the evolution of an organisation.

Secondly, a resultant reflection of a proposed integrative framework and the reconciliation of stakeholders' perspectives into the respondent's personal definition of CSR, organisational practices and the standard definitions of CSR. The integrative framework can be applied in a contemporary organisation which the researcher has described by way of analogy as the sea and the shore. So, from the perspective of the respondent who is an organisational actor, she can see that her personal definition of CSR fits with organisational artefacts and other actors' definitions, beliefs and experiences.

Also, she sees that the organisational approach seems to be coherent with public perception of CSR which is represented in the media, for example local newspaper CSR supplements. The implicit / explicit framework would allow the organisational actor to reconcile the wider sense of social good, of wanting to work for an organisation that treats people within and without the organisation in a fair and ethical manner, that they act not only in the financial interests of the organisation and the most influential stakeholders within the organisation.

From the perspective of the organisational actor, she can see the ebb and flow of the tacit elements of CSR in the organisational responsibilities translating to an organisation acting to the good, albeit these tacit elements are subtle and not easy to determine at times, like the flow of the sea as the tide washes up around her feet and out again as the tide slowly ebbs away. Likewise, she can see the perspective of the shore, the sand touching her feet and holding her on a firm and defined basis, much in the way that we can see the explicit, defined and codified CSR policy that is visible throughout the organisation and coalesces with her explicit perspective on CSR.

The application of this perspective will help the organisational actor integrate perspectives rather than fragment her approach to work; it will also help her understand the organisation she works for better, for example if she notices that there is a well-defined CSR policy but that this policy is greatly at odds to her experiences of the implicit elements of CSR within the organisation, then she may feel uncomfortable working for that organisation any longer and decide to leave. For example, if an organisation has spent a great deal of time on developing and enacting a substantive CSR policy and yet organisational day-to-day activities present a picture of an ill-behaving, unethical corporation, then she may feel discomfort and less engaged with the organisation she works for.

Thirdly, the explicit / implicit framework can be used to inform the process of emergence and codification and the interplay between tacit and explicit forms of CSR within the organisation. For example, there is a scenario where the executive is aware of an integrative nature of CSR, that they could include legal, ethical and economic considerations into their CSR strategy in a manner that coalesces with public perception and the perception of organisational members. In addition, if the executive team were also aware of implicit elements of CSR activity could be utilised to add value to the organisation then they are likely to be more interested in employing not only the framework, but CSR considerations. It is possible that through this integrative understanding that the CSR strategy and organisation could evolve in a manner that results in organisational and standard definitions become closer aligned, that the relationship between the two becomes closer over time.

Fourthly, and because of the previous points, at an applied level the framework allows for an integrated and embedded evolution of CSR strategy and practice as the organisation changes and evolves. For example, as an organisation grows it can incorporate and encode more implicit elements of CSR policy, so that they become explicitly included in CSR strategy and as such are given a greater sense of legitimacy from a CSR perspective. A good example of this is *Second Bank* which has an environmental officer partly due to its interest in CSR and the environment, and partly due to the fact that the business unit is large in comparison to other business units in Jersey.

Lastly, CSR reporting could apply implicit and explicit perspectives into its CSR reporting (Crane et al. 2013, pp.401–408) in a manner which acknowledges implicit elements of strategy and also applies the common understanding of what people tend to see CSR as. This approach can add value to an organisation's intangible assets and organisational responsibilities in a way that is difficult to achieve otherwise. The eight principles of quality are inclusivity, comparability, completeness, management policies and systems, disclosure, externally verified and continuous improvement (Zadek et al. 2013). These principles could take on a dimension of implicit and explicit elements of reporting, although

there may be a challenge in accounting for certain elements of implicit CSR in terms of comparability and possibly external verification. As stated by Owen:

'[t]he views of many of the corporate respondents ... give rise to some suspicion that their commitment to stakeholder engagement is largely confined to a desire to manage expectations and balance competing interests, whilst leaving much scope for the exercise of managerial discretion'

(Owen et al., 2001, p. 270)

The process by which organisational responsibilities can be brought into the reporting process at an explicit / implicit level in order to add value to the organisation as a whole is likely to have challenges, however if implemented effectively the integrative approach to CSR reporting could allay some suspicions in respect of managerial discretion and may help to improve stakeholder engagement by reporting a coherent CSR report.

8.7. How Does CSR translate from Individual to Institution?

A resultant point from the analysis of the developed implicit / explicit framework and the personal definition of CSR: what is the transmission mechanism between a person within an organisation and the institution itself? How does someone's personal definition of CSR inform institutional CSR policy and vice versa? This would be an interesting area of further research, one hypothesis being that the transport between microscopic and macroscopic elements of the business is through one or many mesoscopic transport factors, for example groups, teams, committees, formal / informal networks and group focussed artefacts such as intranet sites.

The proposed cyclic and relational model of implicit / explicit CSR (Figure 1.) aims to show the nature by which the implicit elements of the organisation are codified / made explicit and how these codified elements of the business are embedded and internalised by organisational actors, in effect making these CSR definitions and processes implicit to the individual.

8.8. Checking for Jersey Based Variant Factors

Throughout the case study, there has been mindful attention to whether there are any variant factors in Jersey that would affect the findings. Areas of interest included the size of the island, Jersey as an IFC, the perception of the island as a 'tax-haven', the political / economic / social infrastructure and any effect of religious underpinnings.

Throughout this case study, there were no significant variant factors found. Organisations were generally the same size as SMEs in the UK and many were subsidiaries of MNCs. There was nothing

apparently Jersey specific about the respondent's perspectives towards irresponsibility, the socio-political system or the religious influence on the island. This could be verified fully by testing the personal definition and implicit / explicit CSR framework in other jurisdictions.

9. Discussion

This chapter draws together the research outcomes from previous chapters, and discusses these regarding the research questions used in the thesis. The researcher suggests several possible contributions of CSR regarding personal definition and an implicit / explicit model of CSR identified in this thesis. The researcher also suggests a few limitations in this regard. These outcomes are then discussed regarding the literature, and to my professional contribution.

The researcher argues that we should define CSR to fit a model of an explicit, rational set of activities and a tacit, intuitive, felt-sense resulting in action; also, explicit and implicit definitions are complementary rather than paradoxical. Furthermore, the researcher would seek not to exclude voluntary activities from the academic definition of CSR, rather incorporate voluntary activities within a complementary framework of implicit / explicit CSR.

The argument would use as its basis Matten and Moon's Explicit / Implicit framework (Matten & Moon 2008) which uses institutional theory to establish a method for comparing CSR practices across cultures and economies. If we extend Matten and Moon's model, we can see the interplay between the structural / functional organisation and the organisation's social dynamic, presenting a coherent and interconnected basis for applied CSR strategy, incorporating multiple perspectives. The interconnection between implicit and explicit elements of the CSR construct are demonstrated throughout this thesis by way of analogy: the sea and the shore with the explicit, slowly changing structure of the shore housing the undulating, tacit, non-deterministic sea.

Therefore, from one perspective there seems to be a dichotomy between the academic / professional definitions of CSR and the respondent's perception of CSR. Results from this research presents a case study of 21 respondents across 11 organisations showed that almost exclusively people defined CSR to be about *fundraising, philanthropy, role in society* and *engagement*, although role in society can also be a sub-node of philanthropy. Respondents' definitions tended to coalesce with academic definitions only when their full-time role was CSR related, when the respondent was studying a subject that was strongly related to the aims of CSR, when core activities were well aligned to the CSR strategy or when the respondent has been engaged substantively in the implementation of a well-orchestrated CSR strategy.

From analysis of the respondent interviews it seems that the personal definition is in part derived from the functional structure of the organisation, that CSR activities are usually discharged through the social committee and marketing team with oversight from an executive director unless the organisational unit is large enough to dedicate staff full-time to CSR activities. The high number of

organisations, range of organisation structures / industries and range of respondent roles in the organisation indicates that the personal definition of CSR is generalizable to jurisdictions and cultures that are like that of Jersey, for example United Kingdom and other crown-dependencies such as Isle of Man. There may be similarities in respect of U.S, European and Australasia and to a lesser extent Asia and Latin America, although this is a hypothesis that would benefit from further exploration. Further research on this subject is recommended. As Matten and Moon (2008) point out, the nature of what is implicit and explicit depends on culture and economy, it can also be suggested that the dynamic nature of organisations and individuals can account for further heterogeneity, flux and multiplicity.

Academic / Professional definitions include:

- philanthropic, ethical, legal and economic responsibilities (Carroll 1999)
- Voluntary, Managing externalities, Multiple stakeholder orientation, Social and economic alignment, Practice and values, Beyond philanthropy (Crane et al. 2013)
- Human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement and development (ISO 26000)

It is apparent from even cursory analysis that the difference between personal and academic definition is potentially paradoxical which is possibly problematic, this paradox creates more ambiguity and a strong potential for disassociation on behalf of CSR professionals and members of organisations. From the paradox perspective, here is an argument for differentiating philanthropy from CSR to present a more coherent picture of what CSR academics and professionals would define as the responsibilities of the organisation. This point from the paradox perspective does seem logical and there are advantages to clear delineation between the personal and professional definitions.

The complementary perspective is to treat the personal and professional / academic definitions as connected rather than as a dichotomy. Such a perspective denotes that a member of an organisation's personal definition of CSR is distinct and different from the academic / professional definition although there are elements that coalesce. For example, whilst ethical considerations are not explicitly included in respondent's personal definition of CSR, they are apparent at a tacit level.

Empirical evidence for a tacit link between CSR definitions stemmed from the probing / exploring questions during the respondent's interviews and from the electronic survey of one organisation. The probing questions established the boundaries of the respondent's explicit, personal definition of CSR as being philanthropic, voluntary, role in society and engagement. The boundaries of definition presented by respondents at an explicit level were rigid. Almost exclusively CSR activities outside of

philanthropy and engagement were considered outside scope of a personal definition of CSR by the respondent. However, during the course of exploration in the interview, the respondent would acknowledge the importance of organisational responsibilities outside of the scope of their personal definition such as human rights, good financial / regulatory reporting and ethical considerations.

Environmental / sustainability considerations presented a variance from other explicit / implicit personal definitions. Respondents generally considered the environment to be within the scope of their personal definition; however, the subject of the environment generally needed prompting by the interviewer and the respondent tended to struggle in providing experienced examples of environmental responsibility. The environment seemed to be implicit to the respondent's personal definition of CSR but in a different way to, for example, human rights. It seems to be that environmental considerations were deemed important in respect of CSR, yet there were no substantive activities defined and any activities identified were generally categorised by the respondent as under the remit of the facilities division. The resultant conclusion is that the environment is deemed important at an implicit level, although generally little or no action was being taken. The exception to this conclusion is *Second Bank* whose business unit was of a sufficient size to employ an environmental officer; as expected the activities were substantive and environment was explicitly defined.

The other empirical basis for an explicit / implicit dialectic was the electronic survey results against *I.T. Services*; respondents prioritised responsibilities of an organisation from highest priority to lowest thus: legal, ethical, economic then philanthropic. Interestingly, the respondent prioritised *Organisational Responsibility* in a diametrically opposite way to *Corporate Social Responsibility*. A resultant hypothesis is that when respondents explicitly identify *CSR*, other organisational responsibilities are excluded from scope although they are acknowledged at an implicit level. From an integrative perspective, there is empirical evidence for an explicit / tacit connection between a respondent's definition of *Responsibility* and *Corporate Social Responsibility*.

Financial institutions that have strong regulatory reporting capabilities. As is empirically demonstrated, these financial organisations avoid placing regulatory reporting activities under the CSR section of their website, instead opting for documentation of the charitable donations and work with the community. It is clear in this case that these organisations are not neglecting their organisational responsibilities; rather they seem to be framing organisational activities in a way that they feel is acceptable to internal and external stakeholders. The question as to why the respondent's CSR definition is so narrow at an explicit level is an interesting one, and is a potential

area of further research. It is apparent, however, that this narrow definition serves some purpose and that other responsibilities are accounted for albeit under a different guise.

So, do we remove voluntary activities (i.e. philanthropy) from the definition of CSR? Empirically there is a difference between theorised and applied definitions, the former being much narrower than the latter. However, many of the core activities performed by an organisation fall under the theorised definition of CSR for example human rights and regulatory reporting. So, do we argue that from an applied perspective, we could remove all activities that are *not* voluntary, and place the functional elements into the realm of a fully functional organisation performing core duties effectively? Do we conversely argue that the applied definition of CSR as only a voluntary activity? Similar arguments present themselves, in particular that an organisation focussing only on voluntary CSR activities may increase the risk of utilitarianism (Sen 1988) and moral hypocrisy (Batson et al. 2006).

In respect of the implicit / explicit framework of CSR which is based on Matten and Moon's institutional framework (Matten & Moon 2008) which is detailed in figure 1. Which is detailed in chapter 2. (Theoretical Perspectives). The framework was developed from the institutional perspective and a number of theories and models were integrated in order to incorporate the flowing and dynamic sea of social interactions, events, beliefs experiences, values and personal knowledge.

For a fully functioning organisation and in respect of CSR, there seems to be a symbiosis between the harder and softer elements of the business, a symbiosis that is relational and inter-dependent. At a pragmatic level the augmented implicit / explicit definition of CSR and responsibilities, help organisational actors to understand that we need to do the right thing and be seen to do the right thing (Bowen & Johnson 1953), which involves a spectrum of activities and perspectives. CSR can be seen to be both the hard, slowly changing rock on which we stand as well as the undulating, flow of water that washes around our heels. Voluntary activities can be seen to play a valuable role in CSR, connecting people to responsibilities that may otherwise be ignored or disregarded. The voluntary perspective is almost a gateway to people realising that an organisation can legitimately incorporate welfare as well as utilitarianism; that it is possible to care about an organisation and care that it acts responsibly.

The 21 interviews were coded using the implicit / explicit framework to code the interviews, resulting in 1,315 references in several nodes were based on the explicit / implicit node-pair. Based on a series of coding dimensions, the root level of explicit / implicit had roughly the same number of

references, with 54% being explicit and 46% being implicit. The coding dimensions were developed to create a sense of coherency in the coding process. As the process of coding had an element of the researcher interpreting the text, context, background of respondent, scope of reflection, type of activity, extent of engagement, state of codification and definitional construct. An interesting reflection is that as the explicit / implicit framework developed in this thesis is relational and dependent on perspective, that certain assumptions were essential in the form of the development of a set of coding dimensions. Indeed, the flexibility of the framework does allow for the assumptive dimensions to be altered dependent on perspective, for example the explicit / implicit framework could be explored by interviewing CSR academics and people heavily involved in substantive CSR activities and it the dimensions could legitimately be re-drawn and new dimensions drawn up. For example, it could be argued that a CSR academic would require new dimensions to differentiate the variant perspectives.

The tertiary node level of the coding structure fits with the respondent’s personal definition of CSR, that of CSR being about philanthropy and engagement. This is represented in the implicit node but also in the explicit node by core activity campaigning, where the campaigning activity is closely aligned to core business activities and as such forms a substantive resultant CSR strategy. An example of this involves the case of *Second Bank* where a trust has been set up which provides substantial assistance to charities in Jersey and Guernsey both financially and in terms of support in setting up and maintaining a charity. The tertiary node structure displays a greater propensity towards explicit CSR being aligned to legal, ethical and economic considerations as detailed in figure 21.

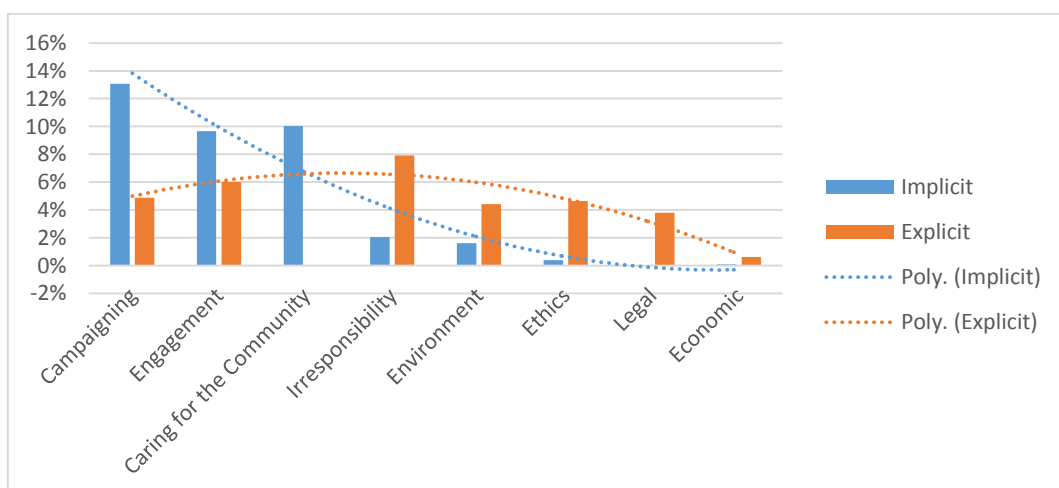


Figure 20 - Graph of Implicit / Explicit dimension versus Tertiary node

As can be seen in the graph as the reference count decreases as the relative proportion of ethical, economic, legal and environmental references increases for explicit nodes in relation to implicit

nodes. This proportion, which is detailed in figure 22, is indicative of an increase in what a respondent would consider implicit to their personal definition of CSR and it also indicates that the organisational responsibilities of the organisational are apparent. The lower count for legal, ethical, economic and environmental references is deemed by the researcher because of the need to probe the respondent and as such the respondent being less responsive in answering.

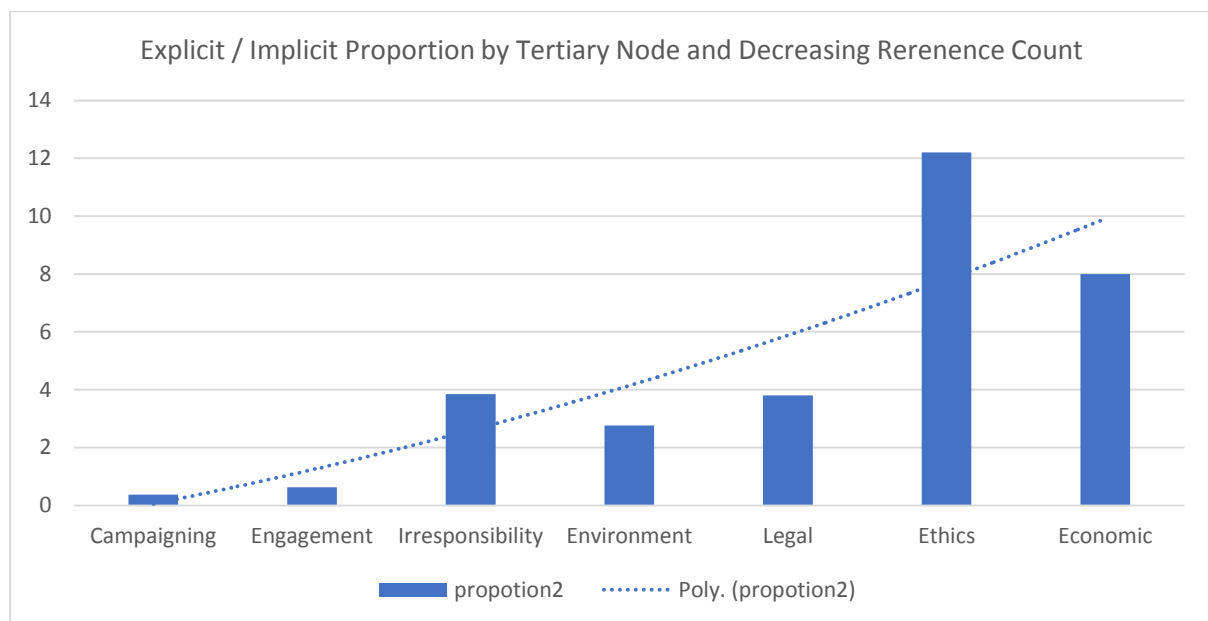


Figure 21 - Implicit / Explicit Proportion by Decreasing Reference Count

The concept of irresponsibility presented some interesting findings and is largely based on the scandals and failure of financial services institutions over the past decades, the financial crash of 2008. Issues presented by respondents varied and the propensity for respondents to present substantive examples varied from no responsive at all to very responsive. The nature of the responses was interesting also, there was talk of high net worth individuals and corporations using financial institutions to reduce tax burden. There were also responses in respect of feeling as though the respondent didn't feel comfortable in the past with aggressive growth strategies that increased organisational risk. The result was generally a sense of unease and unhappiness in the workplace, which resulted in people feeling they had to adopt a separate persona at work to their persona at home. One respondent was emotionally impacted by the feeling that they were helping high net worth individuals and corporations become richer by reducing their tax burden, which resulted in a sense of disenfranchisement. During the scope of the research there was little evidence for Jersey as an island acting illegally, in fact to the contrary the sense gained by the researcher was that

organisations were well run in partnership with the financial services regulator and that regulatory and legal parameters were stringently adhered to. The extent to which Jersey is used to reduce tax burden is also unclear, respondents didn't highlight areas where there was malpractice or where the organisation was acting unethically. This doesn't mean that all companies in Jersey act impeccably, in fact the Jersey Financial Services annual report 2015 states that 76 new enforcement cases were opened and 53 cases were still open (Jersey Financial Services Commission 2016, p.26). The concepts of non-disclosure, negative impact on stakeholders, the impact of not highlighting good ethical principles and adopting dual personas for work / home have a negative impact and this is prevalent in the financial services industry.

In respect of social committees and marketing teams in CSR, many respondents had a connection with organisation's social committee or were a member of the marketing team. There does seem to be a connection with the personal definition of CSR, the activities to which CSR is connected and the functional units that are charged with the responsibility of CSR. It is not clear whether one is a cause of the other, whether the personal definition arises from the functional unit in which CSR activities exist or whether the personal definition is responsible for the allocation of functional unit activities. By personal definition, this is the one discussed in the findings Chapter 7 where the definition explicit to the person is that of philanthropy and engagement. The size and type of organisation did not change the general personal definition of CSR, except for one comparatively large organisation which had an environmental officer working within facilities. In general, any environmental activity in respect of CSR was placed under the facilities business unit. In respect of CSR activities that were implicit to the person and explicit to the CSR framework were allocated under the core business activity in question, for example regulatory reporting was under the remit of the financial regulatory reporting team.

In respect of core activity campaigning there are several organised their CSR activities in such a way as to present a very coherent picture of the activities in respect of their core business activities. The CSR activities are focussed around the personal definition of CSR, however they are closely aligned with the core business function, for example one of the banks with a trust set up to support local charities both with financial assistance and consultancy in terms of setting up and running charities. These activities would normally be classified by the implicit / explicit framework of CSR as being implicit activities, however due to the embeddedness of the CSR policy and subsequent activities that it was classified as explicit. This reflection emerged as the coding of interviews progressed.

Triangulating perspectives provided insight in terms of exploring the personal definition and implicit / explicit framework. The personal definition was largely unchanged although there were slightly

different perspectives. For example, the *Financial Services Regulator* was in the process of developing a CSR policy as up till relatively recently it was felt that a government agency didn't need a CSR policy due to its central remit of social good. The Health Charity definition was more comprehensive and reflective, the respondent being reflective and having a good understanding of the workings of organisations. The *Christian Group* respondent was asked about Christianity and CSR, the response focussed on the need for a greater demarcation between business and religion in respect of the church so that Christians can critique business practice ; the respondent also felt that CSR is a good focus as it helps with the potential for critique on behalf of Christians.

In respect of comparisons with Matten and Moon Framework (2008), the augmented framework draws heavily on the institutional framework to inform the developed framework; in respect of the sea and shore analogy, the institutional framework is the shore and the exploration of other elements of the organisation (such as sensemaking, personal knowledge and so on) are the sea. The categorisation of the institutional framework is at times different from the augmented framework. The augmented framework is relational and the elements are connected whereas the institutional framework is more absolute, for example the influence of government and laws is classified as implicit by the institutional framework whereas the augmented framework from the perspective of the overall model would be classified as explicit; and from the perspective of the personal definition, legal influences would be classified mainly as implicit to the individual perception of CSR. The researcher feels that augmented framework helps address the critique of institutional theory (Oliver 1991).

Professional contribution in respect of this research is achieved through the development of the personal definition of CSR and the implicit / explicit framework based on Matten and Moon (2008). This research contributes through a greater understanding of how people tend to define CSR focussed around philanthropy and engagement. This understanding helps CSR practitioners understand where organisational members are in terms of how they see CSR and how CSR is enacted in a business. Going forwards it is important to socialise the message of what people see as CSR and what they could legitimately include in CSR reporting.

This socialisation process would add value to both the company's reputational value, and in turn the overall value of the company. This dialogue continues with the presentation of the message to media and associations in Jersey to develop a sense of what is possible, what industry standards / practices are in place and what aspirational targets could look like in respect of CSR practice. Another application would be the representation of an evolving CSR strategy, both when the company grows and the changing industry that the company resides in. Such a strategy would

incorporate explicit activities as well as allow scope for implicit activities. New laws for equality and diversity in Jersey, for example, could be embedded into CSR policies and enacted through CSR activities.

Another professional application of this research is through the value and use of the augmented implicit / explicit framework of CSR. The framework can be utilised to integrate various perspectives regarding CSR strategy, policy and practice. For example, a personal definition of CSR can be used in conjunction with organisational responsibilities and CSR standards in a coherent manner which allows these multiple perspectives to work in an interconnected rather than paradoxical manner. This integration would follow the analogy of the sea and the shore, the explicit element being the shore and the implicit ones being the sea. The integrative framework is one that could be used by companies to house established and new elements of their CSR policy, allowing the organisation to add value and evolve in a constructive manner. To such ends the implicit / explicit framework of CSR can be used to present what would otherwise be a challenge, as an opportunity; for example, equality and diversity law enactment can be included in CSR reporting, demonstrating the organisations commitment to the ethical principles of the law.

The sense of cyclic movement in the implicit / explicit framework allows organisational members to understand the process of emergence and codification in an active, living CSR policy; that things emerge and may become included in the CSR strategy, and through the enactment these artefacts may be internalised by organisational members, thus starting the process again. This cycle is likely to be prevalent in growing, evolving or changing organisations. The implicit / explicit framework can be incorporated into CSR reporting and this form of reporting can be formalised to a greater extent (Zadek et al. 2013).

Other areas of potential research include the exploration of the personal definition in other jurisdictions to explore the generalisation of a personal definition of CSR, a definition that is generally held by organisational members as is possible to compare with the standards based and academic definitions of CSR. The applicability of the implicit / explicit framework can be explored from many perspectives, in different types of organisation, different jurisdictions and different cultures. The nature of an integrative framework can also be explored in terms of applicability and potential to add value to an organisation. The framework itself could be deconstructed and explicit / implicit elements could be modified over time.

10. Conclusions and Implications

This research contributes to literature by exploring the personal definition of CSR, and the development of an augmented framework of implicit / explicit CSR (see figure 1.) which is built upon by Matten and Moon's institutional framework (Matten & Moon 2008). There is a resultant differentiation in respect of personal definition and *organisational responsibility* versus *CSR*. This differentiation by the stakeholder between *organisational responsibility* and *CSR* can be viewed either as a paradox or as complementary concepts. Further research is suggested in the potential transport mechanism between personal CSR (the individual) and institutional CSR (e.g. organisational CSR policies).

The research argues that in respect of CSR, activities can be differentiated into explicit, rational activities and implicit, tacit activities. These activities are seen by the researchers as not static but dynamic, evolutionary, cyclic and interconnected. There is a cycle of emergence from implicit activities which results in codification and inclusion into formal CSR activities and strategy. There is also a sense of integration between elements of CSR in an organisation, although a personal definition may from another perspective seem at odds with an academic / professional definition. However, the implicit / explicit CSR framework aims to interconnect these two perspectives in the same framework. This interpretation of the data findings is a perspective that has been taken by the researcher, a view which may or may not be shared by other researchers. This thesis aims to provide a baseline for further discussion regarding the dialogue as to whether CSR / organisational responsibility are potentially complementary or paradoxical concepts.

In terms of the personal definition of CSR, respondents at an explicit level generally perceive *CSR* to be *philanthropy* and *engagement* and at an implicit level, *ethics* or 'doing the right thing'. Respondents also classified *organisational responsibility* in-reverse priority order as legal, ethical, economic and philanthropic; that is, legal and ethical responsibilities are more explicit to the respondent's definition of *organisational responsibility*. This is an interesting finding which presents respondent views that are either at-odds to one another, or representative of a mirror image, a complement of perspectives. The perspective taken by a researcher on this matter largely depends on the world-view and research lens adopted. This is a suggested area of further debate and research.

The concept of irresponsibility presented some interesting findings and is largely based on the scandals and failure of financial services institutions over the past decades, the financial crash of 2008. There seemed to be a connection between the functional units that CSR sits under and the individuals' perception of CSR. There are some activities that were part of core activity, in that the

way the activities were organised were closely aligned to the core activities of the organisation, in such a way as to present a coherent implementation of CSR strategy. The research was triangulated with organisations that explored different perspectives on CSR, including a charity, a Christian business group and an environmental office working within a bank. This implication of this is that there were no significant variant factors found in respect of a Jersey-based case study from, for example, the U.K. and to such ends whilst not a significant contribution, it is worthy of note here.

Environmental / sustainability considerations presented a variance from other explicit / implicit personal definitions. Respondents generally considered the environment to be in scope of their personal definition; however, the subject of the environment generally needed prompting by the interviewer and the respondent tended to struggle in providing experienced examples of environmental responsibility. The resultant implication is that the environment is deemed important at an implicit level, although generally little or no action was being taken. The exception to this conclusion is *Second Bank* whose business unit was of a sufficient size and had enough sustainability appetite to employ an environmental officer; as expected the activities were substantive and environment was explicitly defined. In terms of a professional contribution, a greater awareness of environmental / sustainability factors is needed in industry and at societal level which could be enacted through training, formation of professional environmental groups and the development of an advocacy approach to sustainability in a professional context.

The implication of the implicit / explicit framework is that organisational actors and researchers could use this framework to explore organisations in a new way. At a pragmatic level, the implicit / explicit definition of CSR versus organisational responsibility help organisational actors to understand that we need to 'do the right thing' and be *seen* to 'do the right thing'.

A further, and potentially very interesting, implication of this research is the question: how does the personal definition of CSR translate to the institution's activities and vice versa?. Further research is recommended in respect of the transport mechanism between the individual and the organisation as a whole. Perhaps there is some form of mesoscopic method of transferring knowledge for example a series of groups, teams, committees, informal / formal networks and distributed systems such as intranets?

11. References

- Aguinis, H. & Glavas, A., 2017. On Corporate Social Responsibility, Sensemaking, and the Search for Meaningfulness Through Work. *Journal of Management*, XX(X), p.14920631769157. Available at: <http://journals.sagepub.com/doi/10.1177/0149206317691575>.
- Aguinis, H. & Glavas, A., 2012. What We Know and Don't Know About Corporate Social Responsibility. *Journal of Management*, 38(4), pp.932–968. Available at: <http://journals.sagepub.com/doi/10.1177/0149206311436079>.
- Alvesson, M. & Sveningsson, S., 2015. *Changing organizational culture: Cultural change work in progress*, Routledge.
- Argyris, C., 1999. *On Organizational Learning*, Wiley. Available at: <http://books.google.com/books?id=JmTIWYs3yhWC>.
- Argyris, C., 2008. Single-Loop and Double-Loop Models in Research on Decision Making. *Administrative science quarterly*, 21(3), pp.363–375.
- Argyris, C. & Schon, D.A., 1974. *Theory in practice: Increasing professional effectiveness.*, Jossey-Bass.
- Arrow, K.J., 1951. *Social choice and individual values*, New York: Wiley.
- Ashby, W.R. & others, 1956. An introduction to cybernetics. *An introduction to cybernetics*.
- Atlan, H., 1979. *Entre le cristal et la fum{é}e: essai sur l'organisation du vivant*, {É}ditions du Seuil.
- Baden, D. & Harwood, I.A., 2013. Terminology Matters: A Critical Exploration of Corporate Social Responsibility Terms. *Journal of Business Ethics*, 116(3), pp.615–627.
- Baden, D., Harwood, I.A. & Woodward, D.G., 2011. The effects of procurement policies on downstream corporate social responsibility activity Content-analytic insights into the views and actions of SME owner-managers. *International Small Business Journal*, 29(3), pp.259–277.
- Balogun, J., 2003. From Blaming the Middle to Harnessing its Potential: Creating Change Intermediaries. *British Journal of Management*, 14(1), pp.69–83. Available at: <http://doi.wiley.com/10.1111/1467-8551.00266>.
- Bartunek, J. & Krim, R., 1999. Sensemaking, sensegiving, and leadership in strategic organizational

- development. ... *in qualitative organizational* Available at:
[https://www2.bc.edu/~bartunek/representative_publications_files/Bartunek Krim Necochea Humphries.pdf](https://www2.bc.edu/~bartunek/representative_publications_files/Bartunek_Krim_Necochea_Humphries.pdf) [Accessed June 22, 2014].
- Batson, C.D., Collins, E. & Powell, A. a., 2006. "Doing Business After the Fall: The Virtue of Moral Hypocrisy." *Journal of Business Ethics*, 66(4), pp.321–335. Available at:
<http://www.springerlink.com/index/10.1007/s10551-006-0011-8> [Accessed January 22, 2012].
- BBC, 2015. HSBC bank "helped clients dodge millions in tax" - BBC News. *BBC*. Available at:
<http://www.bbc.co.uk/news/business-31248913> [Accessed November 13, 2016].
- Berger, P.L. & Luckmann, T., 1991. *The social construction of reality: A treatise in the sociology of knowledge*, Penguin UK.
- Biggart, N.W. & Hamilton, G.G., 1990. *On the limits of a firm-based theory to explain business networks: The Western bias of neoclassical economics*, Institute of Governmental Affairs, University of California, Davis.
- Bos, M.W., Dijksterhuis, A. & Baaren, R.B. Van, 2008. On the goal-dependency of unconscious thought. *Journal of Experimental Social Psychology*, 44(4), pp.1114–1120. Available at:
<http://linkinghub.elsevier.com/retrieve/pii/S0022103108000024> [Accessed August 26, 2013].
- Bowen, H.R. & Johnson, F.E., 1953. *Social responsibilities of the businessman*, Harper.
- Brydon-miller, M., Greenwood, D. & Maguire, P., 2009. Why Action Research? , 1(1), pp.9–27.
- Burrell, G. & Morgan, G., 1979. *Sociological paradigms and organisational analysis*, london: Heinemann.
- Campbell, J.L., 2007. Why Would Corporations Behave in Socially Responsible Ways? an Institutional Theory of Corporate Social Responsibility. *Academy of Management Review*, 32(3), pp.946–967. Available at: <http://connection.ebscohost.com/an/25275684>.
- Carroll, A., 1979. Three-Dimensional Conceptual Model of Corporate Performance. *Academy of Management Review*, 4(4), pp.497–505.
- Carroll, A.B., 2008. A history of corporate social responsibility. In *The Oxford handbook of corporate social responsibility*.
- Carroll, a. B., 1999. Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society*, 38(3), pp.268–295. Available at:

- <http://bas.sagepub.com/cgi/doi/10.1177/000765039903800303> [Accessed July 4, 2011].
- Cheah, E.-T. et al., 2011. Drivers of Corporate Social Responsibility Attitudes: The Demography of Socially Responsible Investors. *British Journal of Management*, 22(2), pp.305–323. Available at: <http://doi.wiley.com/10.1111/j.1467-8551.2011.00744.x> [Accessed September 20, 2011].
- Chia, R., 2005. The aim of management education: reflections on Mintzberg’s managers not MBAs. , 26(7), pp.1090–1092.
- Claxton, G. & Henry, J., 2006. Beyond cleverness: how to be smart without thinking. *Creative Management and Development*, 3rd edition, ..., pp.45–63. Available at: <http://medcontent.metapress.com/index/A65RM03P4874243N.pdf> [Accessed September 1, 2013].
- Cramer, J., Jonker, J. & van der Heijden, A., 2004. Making Sense of Corporate Social Responsibility. *Journal of Business Ethics*, 55(2), pp.215–222. Available at: <http://link.springer.com/10.1007/s10551-004-1903-0>.
- Crane, A., Matten, D. & Spence, L.J., 2013. *Corporate Social Responsibility: Readings and Cases in a Global Context*, Routledge. Available at: <https://books.google.com/books?id=dHmvuQAACAAJ>.
- Creswell, J., 2009. *Research design: Qualitative, quantitative, and mixed methods approaches*, SAGE Publications, Incorporated.
- Creswell, J.W., 2010. Mapping the developing landscape of mixed methods research. *SAGE handbook of mixed methods in social & behavioral research*, 2, pp.45–68.
- Crook, C., 2005. The good company. *The Economist*, 22, pp.3–18. Available at: http://netfiles.uiuc.edu/julio/www/CSR_1.pdf.
- Cropanzano, R. et al., 2001. Moral virtues, fairness heuristics, social entities, and other denizens of organizational justice. *Journal of Vocational Behavior*, 58(2), pp.164–209.
- Crotty, M., 1998. *The foundations of social research: Meaning and perspective in the research process*, Sage.
- Csikszentmihalyi, M., 1999. 16 implications of a systems perspective for the study of creativity. In *Handbook of creativity*. Cambridge University Press, pp. 313–335.
- Davies, B. & Harre, R.O.M., 1990. Positioning : The Discursive Production of Selves. *Journal for the Theory of Social Behaviour*, 20(1), pp.43–6. Available at:

<http://onlinelibrary.wiley.com/doi/10.1111/j.1468-5914.1990.tb00174.x/citedby>.

Davis, K., 1960. Can business afford to ignore social responsibilities? *California Management Review*, 2(3).

Desai, A.B. & Rittenburg, T., 1997. Global ethics: An integrative framework for MNEs. *Journal of Business Ethics*, 16(8), pp.791–800.

Dijksterhuis, A., 2004. Think different: the merits of unconscious thought in preference development and decision making. *Journal of personality and social psychology*, 87(5), pp.586–98. Available at: <http://www.ncbi.nlm.nih.gov/pubmed/15535773> [Accessed August 7, 2013].

Dijksterhuis, A. & van Olden, Z., 2006. On the benefits of thinking unconsciously: Unconscious thought can increase post-choice satisfaction. *Journal of Experimental Social Psychology*, 42(5), pp.627–631. Available at: <http://linkinghub.elsevier.com/retrieve/pii/S0022103105001307> [Accessed August 7, 2013].

DiMaggio, P.J. & Powell, W.W., 1983. The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), p.147.

Doh, J.P. & Guay, T.R., 2006. Corporate Social Responsibility, Public Policy, and NGO Activism in Europe and the United States: An Institutional-Stakeholder Perspective. *The Journal of Management Studies*, 43(January), p.47. Available at: <http://ezaccess.libraries.psu.edu/login?url=http://proquest.umi.com/pqdweb?did=983454491&Fmt=7&clientId=9874&RQT=309&VName=PQD>.

Donaldson, T. & Preston, L.E., 1995. Theory the Stakeholder of the Concepts , Evidence , Corporation : and Implications. *Management*, 20(1), pp.65–91. Available at: <http://www.jstor.org/stable/258887>.

Dreyfus, H. & Dreyfus, S.E., 2000. *Mind over machine*, Simon and Schuster.

Dreyfus, H.L. & Dreyfus, S.E., 2005. Peripheral vision expertise in real world contexts. *Organization studies*, 26(5), pp.779–792.

Drumwright, M.E., 1994. Socially responsible organizational buying: environmental concern as a noneconomic buying criterion. *The Journal of Marketing*, pp.1–19.

Duneier, M. & Molotch, H., 1999. Talking City Trouble: Interactional Vandalism, Social Inequality, and the “Urban Interaction Problem” 1. *American Journal of Sociology*, 104(5), pp.1263–1295.

- Easterby-Smith, M., Thorpe, R. & Jackson, P.R., 2008. *Management research*. SAGE.
- Easton, G., 2010. Critical realism in case study research. *Industrial Marketing Management*, 39(1), pp.118–128. Available at: <http://dx.doi.org/10.1016/j.indmarman.2008.06.004>.
- Eisenhardt, K.M., 1989. Building theories from case study research. *Academy of management review*, 14(4), pp.532–550.
- Emig, J., 1983. *Web of Meaning*, Boynton/Cook Publishers.
- ESRC, 2015. ESRC Framework for Research Ethics. *Economics and Social Research Council*, (January), pp.1–51. Available at: <http://www.esrcsocietytoday.ac.uk/about-esrc/information/framework-for-research-ethics/index.aspx>.
- European Commission, 2011. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: A Renewed EU Strategy 2011-14 for Corporate Social Responsibility. *COM(2011) 681 final*, pp.1–15.
- European Commission, 2001. Promoting a European framework for Corporate Social Responsibility. *COM(2001) 366 final*, p.32.
- Friedman, M., 1970. The social responsibility of business is to increase its profits. *New York Times*, p.32.
- Garriga, E. & Melé, D., 2004. Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics*, 53(1/2), pp.51–71. Available at: <http://www.springerlink.com/openurl.asp?id=doi:10.1023/B:BUSI.0000039399.90587.34>.
- Ghoshal, S. & Bartlett, C. a., 1990. The Multinational Corporation as an Interorganizational Network. *Academy of Management Review*, 15(4), pp.603–626.
- Gibbert, M., Ruigrok, W. & Wicki, B., 2008. What Passes as a Rigorous Case Study? *Strategic Management Journal*, 29(13), pp.1465–1474.
- Giddens, A., 1991. *Modernity and self-identity: Self and society in the late modern age*, Stanford University Press.
- Gioia, D. a. & Chittipeddi, K., 1991. Sensemaking and sensegiving in strategic change initiation. *Strategic Management Journal*, 12(6), pp.433–448. Available at: <http://doi.wiley.com/10.1002/smj.4250120604>.

- Glaser, B. & Strauss, A., 1967. *The Discovery of Grounded Theory: strategies for qualitative research* (Chicago, IL, AVC). *GlaserThe Discovery of Grounded Theory: strategies for qualitative research1967*.
- Glavas, A., 2016. Corporate Social Responsibility and Organizational Psychology: An Integrative Review. *Frontiers in Psychology*, 7(February), pp.1–13. Available at: <http://journal.frontiersin.org/Article/10.3389/fpsyg.2016.00144/abstract>.
- Gleick, J., 1997. *Chaos: Making a new science*, Random House.
- Godfrey, P.C. & Hatch, N.W., 2007. Researching corporate social responsibility: An agenda for the 21st century. *Journal of Business Ethics*, 70(1), pp.87–98.
- Gond, J.P. et al., 2017. The psychological microfoundations of corporate social responsibility: A person-centric systematic review. *Journal of Organizational Behavior*, 38(2), pp.225–246.
- Gorb, P., 1951. Robert Owen as a businessman. *Business History Review*, 25(3), pp.127–148.
- Gourlay, S., 2000. British Academy of Management 2000 University of Edinburgh Management School 13-15 September conceptual critique of Nonaka & Takeuchi 's (1995) model.
- Greene, J.C., 2008. Is mixed methods social inquiry a distinctive methodology? *Journal of mixed methods research*, 2(1), pp.7–22.
- Greening, D. & Turban, D., 2000. Corporate social performance as a competitive advantage in attracting a quality workforce Reproduced with permission of the copyright owner . Further reproduction prohibited without permission . *Business and Society*, 39(3), pp.254–280.
- Greenwald, A.G., McGhee, D.E. & Schwartz, J.L., 1998. Measuring individual differences in implicit cognition: the implicit association test. *Journal of Personality and Social Psychology*, 74(6), pp.1464–1480. Available at: <http://eutils.ncbi.nlm.nih.gov/entrez/eutils/elink.fcgi?dbfrom=pubmed&id=9654756&retmode=ref&cmd=prlinks%25Cnpapers3://publication/uuid/C39876AA-61C6-408D-A62F-6BBFFD4B6056%25Cnhttp://eutils.ncbi.nlm.nih.gov/entrez/eutils/elink.fcgi?dbfrom=pubmed&id=965>.
- Gummesson, E., 2000. *Qualitative methods in management research*, Sage.
- Hahn, T. et al., 2017. A Paradox Perspective on Corporate Sustainability: Descriptive, Instrumental, and Normative Aspects. *Journal of Business Ethics*, pp.1–14.

- Harrison, R.T. & Leitch, C.M., 2000. Learning and organization in the knowledge-based information economy: Initial findings from a participatory action research case study. *British Journal of Management*, 11(2), pp.103–119.
- Hay, R. & Gray, E., 1974. Social responsibilities of business managers. *Academy of Management Journal*, 17(1), pp.135–143.
- Heald, M., 1970. *The social responsibilities of business: Company and community 1900-1960*, Transaction Publishers.
- Heidegger, M., 1971. On the way to language.
- Henry, J., 2006. *Creative management and development*, Sage.
- Hiss, S., 2009. From Implicit to Explicit Corporate Social Responsibility: Institutional Change as a Fight for Myths. *Business Ethics Quarterly*, 19(3), pp.433–452.
- Hosmer, L.T., 1994. Strategic planning as if ethics mattered. *Strategic Management Journal*, 15(S2), pp.17–34.
- Husted, B.W., 2015. Corporate social responsibility practice from 1800-1914: Past initiatives and current debates. *Business Ethics Quarterly*, 25(1), pp.125–141.
- ISO 26000, 2010. ISO - 26000 Schematic Overview. Available at: http://www.iso.org/iso/home/store/publication_item.htm?pid=PUB100260 [Accessed July 10, 2016].
- Jenkins, H., 2006. Small Business Champions for Corporate Social Responsibility. *Journal of Business Ethics*, 67(3), pp.241–256. Available at: <http://link.springer.com/10.1007/s10551-006-9182-6> [Accessed May 28, 2014].
- Jepsen, D. & Rodwell, J., 2008. Convergent Interviewing: a qualitative diagnostic technique for researches. , 31(9), pp.650–658.
- Jersey Financial Services Commission, 2016. Annual Report 2015. *Jersey Financial Services Commission*. Available at: https://www.jerseyfsc.org/pdf/JFSC_ANNUAL_REPORT_2015.pdf.
- Johnson, G., 1992. Managing strategic change--strategy, culture and action. *Long range planning*, 25(1), pp.28–36.
- Johnson, R.B., Onwuegbuzie, A.J. & Turner, L.A., 2007. Toward a Definition of Mixed Methods

- Research. *Educational Researcher*, 1(2), pp.112–133.
- Jones, C. & Temouri, Y., 2016. The determinants of tax haven FDI. *Journal of World Business*, 51(2), pp.237–250. Available at: <http://dx.doi.org/10.1016/j.jwb.2015.09.001>.
- Jones, S., 1985. Depth interviewing In: Walker R eds Applied qualitative research Aldershot.
- Kang, Y.-C. & Wood, D.J., 1995. Before-profit social responsibility: turning the economic paradigm upside down. In *Proceedings of the International Association for Business and Society*. pp. 809–829.
- Kastl, J. & Moore, L., 2010. Wily welfare capitalist: Werner von Siemens and the pension plan. *Clometrica*, 4(3), pp.321–348.
- Kemmis, S. & McTaggart, R., 2000. Participatory Action Research. IN DENZIN, N. & LINCOLN, Y.(Eds.) Handbook of Qualitative Research.
- Klimkiewicz, K. & Oltra, V., 2017. Does CSR Enhance Employer Attractiveness? The Role of Millennial Job Seekers' Attitudes. *Corporate Social Responsibility and Environmental Management*, 463(February), pp.449–463.
- Kobeissi, N., 2009. Impact of the Community Reinvestment Act on New Business Start-Ups and Economic Growth in Local Markets*. *Journal of Small Business Management*, 47(4), pp.489–513.
- Kuhn, T.S., 1970. *The Structure of Scientific Revolutions, 2nd enl. ed*, University of Chicago Press.
- Kuhn, T.S., 1962. The structure of scientific revolutions.
- Kwahk, K.-Y. & Kim, Y.-G., 1999. Supporting business process redesign using cognitive maps. *Decision Support Systems*, 25(2), pp.155–178. Available at: <http://linkinghub.elsevier.com/retrieve/pii/S0167923699000032>.
- Langer, E.J., 1989. Minding matters: The consequences of mindlessness--mindfulness. *Advances in experimental social psychology*, 22, pp.137–173.
- Langer, E.J. & Moldoveanu, M., 2000. The construct of mindfulness. *Journal of social issues*, 56(1), pp.1–9.
- Lee, E.M., Park, S.Y. & Lee, H.J., 2013. Employee perception of CSR activities: Its antecedents and consequences. *Journal of Business Research*, 66(10), pp.1716–1724. Available at:

<http://dx.doi.org/10.1016/j.jbusres.2012.11.008>.

Lindgreen, A. & Swaen, V., 2010. Corporate Social Responsibility. *International Journal of Management Reviews*, 12(1), pp.1–7. Available at: <http://doi.wiley.com/10.1111/j.1468-2370.2009.00277.x> [Accessed July 18, 2014].

Lydenberg, S., 2005. Corporations and the Public Interest: Guiding the Invisible Hand. , p.170.

Available at:

<https://books.google.de/books?hl=de&lr=&id=81EZHROw4qQC&oi=fnd&pg=PR9&dq=Corporations+and+the+Public+Interest:+Guiding+the+Invisible+Hand.&ots=SHxo4-Nd1J&sig=besvzd6Nlu5BotgZv8up7CliW4o%255Cnhttp://www.amazon.ca/Corporations-Public-Interest-Guiding-Invisibl>.

Macfarlane, B., 2010. Values and Virtues in Qualitative Research. *New Approach to qualitative research*, 17 Suppl 2, pp.S80-6. Available at:

<http://www.pubmedcentral.nih.gov/articlerender.fcgi?artid=2935715&tool=pmcentrez&rendertype=abstract>.

Maciocia, G., 1989. *The foundations of Chinese medicine*, Churchill Livingstone.

Maignan, I. & Ralston, D.A., 2002. Corporate social responsibility in Europe and the US: Insights from businesses' self-presentations. *Journal of International Business Studies*, 33(3), pp.497–514.

Maitlis, S. & Christianson, M., 2013. Sensemaking in Organizations: Taking Stock and Moving Forward. *The Academy of Management Annals*, (June 2014), pp.1–98. Available at:

<http://www.tandfonline.com/doi/abs/10.1080/19416520.2014.873177> [Accessed May 28, 2014].

Maitlis, S. & Sonenshein, S., 2010. Sensemaking in crisis and change: Inspiration and insights from weick (1988). *Journal of Management Studies*, 47(3), pp.551–580.

Mara, E.R., 2015. Determinants of Tax Havens. *Procedia Economics and Finance*, 32(15), pp.1638–1646. Available at: <http://linkinghub.elsevier.com/retrieve/pii/S2212567115014902>.

Marano, V., 2013. Diffusion of Csr in Global Business Networks: an Embeddedness Perspective.

March, J.G. & Simon, 1958. *Organizations*.

Margolis, J.D. & Walsh, J.P., 2003. Misery Loves Companies: Rethinking Social Initiatives by Business. *Administrative Science Quarterly*, 48(2), pp.268–305. Available at:

<http://www.jstor.org/stable/3556659>.

Martin, R.L., 2002. The virtue matrix. Calculating the return on corporate responsibility. *Harvard Business Review*, (80), pp.68–75.

Matten, D. & Moon, J., 2008. CSR: a conceptual framework for a comparative understanding of corporate social responsibility. *The Academy of Management*, 33(2), pp.404–424. Available at: <http://aomarticles.metapress.com/index/N51X8357741271H2.pdf> [Accessed May 9, 2012].

Maurice, M. & Sorge, A., 2000. *Embedding Organizations: Societal analysis of actors, organizations and socio-economic context*, John Benjamins Publishing.

McLean, L., 2004. A Review and Critique of Nonaka and Takeuchi's Theory of Organizational Knowledge Creation. *Paper presented at the Fifth International Conference on HRD Research and Practice across Europe by AHRD and UFHRD*, a paper by (1994).

Miles, M.B. & Huberman, A.M., 1994. *Qualitative Data Analysis: An Expanded Sourcebook*, SAGE Publications. Available at: https://books.google.com/books?id=U4IU_-wJ5QEC.

Mintzberg, H., 1983. The case for corporate social responsibility. *Journal of Business Strategy*. Available at: <http://www.emeraldinsight.com/journals.htm?articleid=1706140&show=abstract> [Accessed December 8, 2013].

Mintzberg, H., 2003. *The strategy process: concepts, contexts, cases*, Pearson education.

Mintzberg, H. & Waters, J.A., 1985. Of Strategies, Deliberate and Emergent. *Strategic Management Journal*, 6(3), pp.257–272.

Moon, 2005. *An explicit Model of Business-Society Relations*, Springer Science & Business Media.

Morgan, D.L., 2007. Paradigms lost and pragmatism regained methodological implications of combining qualitative and quantitative methods. *Journal of mixed methods research*, 1(1), pp.48–76.

Morgan, G., Gregory, F. & Roach, C., 1997. Images of organization.

Morgan, G. & Smircich, L., 1980. The case for qualitative research. *Academy of management review*, 5(4), pp.491–500.

Murillo, D. & Lozano, J.M., 2006. SMEs and CSR: An approach to CSR in their own words. *Journal of Business Ethics*, 67(3), pp.227–240.

- Nielsen, A.E. & Thomsen, C., 2009. Investigating CSR communication in SMEs: a case study among Danish middle managers. *Business Ethics: A European Review*, 18(1), pp.83–93. Available at: <http://doi.wiley.com/10.1111/j.1467-8608.2009.01550.x>.
- Noh, J. et al., 2000. A case-based reasoning approach to cognitive map-driven tacit knowledge management. *Expert Systems with Applications*, 19(4), pp.249–259. Available at: <http://linkinghub.elsevier.com/retrieve/pii/S0957417400000373>.
- Nonaka, 1994. A dynamic theory of organizational knowledge creation. *Organization science*, 5(1). Available at: <http://pubsonline.informs.org/doi/abs/10.1287/orsc.5.1.14> [Accessed March 10, 2014].
- Nonaka, I. et al., 1994. Organizational knowledge creation theory: A first comprehensive test. *International Business Review*, 3(4), pp.337–351. Available at: <http://linkinghub.elsevier.com/retrieve/pii/0969593194900272>.
- Nonaka & Takeuchi, 1995. *The knowledge-creating company: How Japanese companies create the dynamics of innovation*, Oxford university press.
- Oliver, C., 1991. Strategic responses to institutional processes. *Academy of management review*, 16(1), pp.145–179. Available at: <http://www.jstor.org/stable/10.2307/258610> [Accessed January 29, 2012].
- Parker, M., 1992. Post-Modern Organizations or Post-Modern Organization Theory? *Organization Studies*, 13(1).
- Patton, M.Q., 2002. Qualitative designs and data collection. *Qualitative research & evaluation methods*, pp.207–339.
- Patton, M.Q., 2014. *Qualitative Research & Evaluation Methods: Integrating Theory and Practice*, SAGE Publications. Available at: <https://books.google.com/books?id=dCNhngEACAAJ>.
- Perrini, F., Russo, A. & Tencati, A., 2007. CSR strategies of SMEs and large firms. Evidence from Italy. *Journal of Business Ethics*, 74(3), pp.285–300.
- Philip, K. & Lee, N., 2005. Corporate social responsibility: Doing the most good for your company and your cause. *Resource Policy*, 27, pp.61–75.
- Polanyi, M., 1964. Personal knowledge: towards a post-critical philosophy.
- Polanyi, M. & Sen, A., 1967. *The tacit dimension*, Doubleday New York.

- Porter, M.E. & Kramer, M.R., 2006. Strategy and Society, The Link Between Competitive Advantage and Corporate Social Responsibility. *Harvard Business Review*, 85(12).
- Preuss, L. & Perschke, J., 2010. Slipstreaming the larger boats: Social responsibility in medium-sized businesses. *Journal of Business Ethics*, 92(4), pp.531–551.
- Pronk, N.P. & Yach, D., 2017. Reporting on health and well-being in business aligning human capital with business resources and relationships. *ACSM's Health and Fitness Journal*, 21(1), pp.44–47.
- Putnam, T., 2001. Mindful of Safety. *Wildfire*, 10 (3), 22, 26.
- Le Quesne, K., Speck, J. & Jeffries, G., 2016. JEP CSR - 07/07/2016 digital edition. *Jersey Evening Post*. Available at: <http://edition.pagesuite-professional.co.uk//launch.aspx?pbid=9bc3f99b-0047-4fbe-9176-db04d0668d1d> [Accessed July 10, 2016].
- Rahman, S., 2011. Evaluation of Definitions: Ten Dimensions of Corporate Social Responsibility. *World Review of Business Research*, 1(1), pp.166–176.
- Richards, I.A. & Constable, J., 1965. *The philosophy of rhetoric*, Oxford University Press New York.
- Robertson, D.C., 1991. Corporate ethics programs: The impact of firm size. *Market morality and company size*, pp.119–136.
- Robson, C., 2002. *Real world research*, Blackwell publishers Oxford.
- Roner, L., 2005. Corporate America to the rescue. *Ethical Corporation*, (November), pp.20–21.
- Rorty, R., 1989. *Contingency, irony, and solidarity*, Cambridge University Press.
- Rowley, T.J., 1997. Moving beyond Dyadic Ties: A Network Theory of Stakeholder Influences. *The Academy of Management Review*, 22(4), p.887. Available at: <http://www.jstor.org/stable/259248?origin=crossref>.
- Rupp, D.E. et al., 2006. "Employee reactions to corporate social responsibility: An organizational justice framework." *Journal of Organizational Behavior*, 27(January 2005), pp.537–543.
- Russell, B., 1945. history of western philosophy, and its connection with political and social circumstances from the earliest times to the present day.
- Russo, A. & Tencati, A., 2009. Formal vs. informal CSR strategies: Evidence from Italian micro, small, medium-sized, and large firms. *Journal of Business Ethics*, 85(2), pp.339–353.

- Sandberg, J. & Tsoukas, H., 2014. Making sense of the sensemaking perspective : Its constituents , limitations , and opportunities for further development Sensemaking and Organizing : Exploring the Links. , (April).
- Sarkar, S. & Searcy, C., 2016. Zeitgeist or chameleon? A quantitative analysis of CSR definitions. *Journal of Cleaner Production*, 135, pp.1423–1435.
- Saunders, M., Lewis, P. & Thornhill, A., 2009. *Research Methods for Business Students*, Pearson Education. Available at: <http://books.google.com/books?id=u-txtfaCFiEC&pgis=1>.
- Schneiberg, M. & Bartley, T., 2001. Regulating American Industries: Markets, Politics, and the Institutional Determinants of Fire Insurance Regulation¹. *American Journal of Sociology*, 107(1), pp.101–146.
- Schulte, P. et al., 2017. Norwegian National Institute of Occupational Health Danish National Research Centre for the Working Environment Finnish Institute of Occupational Health Well-being at work – overview and perspective Published by : the Scandinavian Journal of Work , Enviro.
- Schultz, F. & Wehmeier, S., 2010. Institutionalization of corporate social responsibility within corporate communications. *Corporate Communications: An International Journal*, 15(1), pp.9–29. Available at: <http://www.emeraldinsight.com/doi/10.1108/13563281011016813>.
- Schutz, W., 1982. *Profound simplicity*, Pfeiffer & Company.
- Sen, A., 2004. *Rationality and freedom*, Harvard University Press.
- Sen, A.K., 1988. *On ethics and economics*, Blackwell. Available at: <http://books.google.co.uk/books?id=Qv8BLIiE12MC>.
- Senge, P.M., 1998. *The Fifth Discipline*., Matar. Available at: <https://books.google.com/books?id=ispnBgAAQBAJ>.
- Shachter, R.D., 1986. Evaluating Influence Diagrams. *Operations Research*, 34(6), pp.871–882. Available at: <http://or.journal.informs.org/cgi/doi/10.1287/opre.34.6.871>.
- Sheehy, B. & Feaver, D., 2014. Anglo-American Directors’ Legal Duties and CSR: Prohibited, Permitted or Prescribed? *Dalhousie Law Journal*, 37(1), pp.345–395. Available at: <http://search.ebscohost.com/login.aspx?direct=true&db=a9h&AN=99666333&site=ehost-live&scope=site>.

- Shook, J.R., 2000. Dewey's empirical theory of knowledge and reality.
- Simonton, D.K., 1991. Personality correlates of exceptional personal influence: A note on Thorndike's (1950) creators and leaders. *Creativity Research Journal*, 4(1), pp.67–78.
- Smith, A., 1790. *The Theory of Moral Sentiments*, Oxford University Press.
- Smith, A., 1776. *Wealth of Nations*, Penguin UK.
- Soskis, B.J., 2010. The Pre- and Early History of American Corporate Philanthropy. *History of Corporate Responsibility Project*, (3).
- Stake, R.E., 1995. *The art of case study research*, Sage.
- Strauss, A. & Corbin, J., 1998. *Basics of qualitative research: Techniques and procedures for developing grounded theory .*, Sage Publications, Inc.
- Styhre, A., 2004. Rethinking knowledge: A Bergsonian critique of the notion of tacit knowledge. *British Journal of Management*, 15(2), pp.177–188.
- Szulanski, G., 2002. *Sticky knowledge: Barriers to knowing in the firm*, Sage.
- Tashakkori, A. & Teddlie, C., 1998. *Mixed methodology: Combining qualitative and quantitative approaches*, Sage.
- Tashakkori, A. & Teddlie, C., 2010. *Sage Handbook of Mixed Methods in Social & Behavioral Research* A. Tashakkori & C. B. Teddlie, eds., Sage Publications, Inc. Available at: <http://www.amazon.co.uk/dp/1412972663>.
- Taylor, J.R. & Van Every, E.J., 1999. *The emergent organization: Communication as its site and surface*, Routledge.
- Teach, E., 2005. Two views of virtue. *CFO, Dec*, pp.31–34.
- Teddlie, C. & Tashakkori, A., 2003. The past and future of mixed methods research: From data triangulation to mixed model designs. *Handbook of mixed methods in social and behavioral research*. Sage, Thousand Oaks, California, pp.671–702.
- Tempel, A. & Walgenbach, P., 2007. Global standardization of organizational forms and management practices? What new institutionalism and the business-systems approach can learn from each other. *Journal of Management Studies*, 44(1), pp.1–24.

- Thorne, L. et al., 2017. A Comparison of Canadian and U.S. CSR Strategic Alliances, CSR Reporting, and CSR Performance: Insights into Implicit–Explicit CSR. *Journal of Business Ethics*, 143(1), pp.85–98.
- Tilley, F., 2000. Small firm environmental ethics: how deep do they go? *Business Ethics: A European Review*, 9(1), pp.31–41.
- Tsoukas, H., 1989. The validity of idiographic research explanations. *Academy of Management Review*, 14(4), pp.551–561.
- Vyakarnam, S. et al., 1997. Towards an understanding of ethical behaviour in small firms. *Journal of Business Ethics*, 16(15), pp.1625–1636. Available at: <http://link.springer.com/article/10.1023/A:1022452502299%255Cnhttp://www.springerlink.com/content/qq7735j358mg3847/>.
- Walker, R., 1985. *Applied qualitative research*, Gower Pub Co.
- Walsham, G., 1995. The emergence of interpretivism in IS research. *Information Systems Research*, 6(4), pp.376–394.
- Weber, K. & Glynn, M. a., 2006. Making Sense with Institutions: Context, Thought and Action in Karl Weick’s Theory. *Organization Studies*, 27(11), pp.1639–1660. Available at: <http://oss.sagepub.com/cgi/doi/10.1177/0170840606068343> [Accessed October 20, 2013].
- Weick, K.E., 1988. Enacted Sensemaking in Crisis Situations¹. *Journal of Management Studies*, 25(4), pp.305–317.
- Weick, K.E., 2006. Faith, evidence, and action: Better guesses in an unknowable world. *Organization studies*, 27(11), pp.1723–1736.
- Weick, K.E., 2012. *Making sense of the organization: Volume 2: The impermanent organization*, John Wiley & Sons.
- Weick, K.E., 1995. *Sensemaking in organizations*, Sage.
- Weick, K.E., 2004. Vita Contemplativa Mundane Poetics: Searching for Wisdom in Organization Studies. *Organization Studies*, 25(4), pp.653–668.
- Weick, K.E. & Kiesler, C.A., 1979. *The social psychology of organizing*, Random House New York.
- Weick, K.E. & Putnam, T., 2006. Organizing for mindfulness Eastern wisdom and Western knowledge.

- Journal of management inquiry*, 15(3), pp.275–287.
- Weick, K.E. & Quinn, R.E., 1999. Organizational change and development. *Annual review of psychology*, 50, pp.361–86. Available at: <http://www.ncbi.nlm.nih.gov/pubmed/15012461>.
- Weick, K.E., Sutcliffe, K.M. & Obstfeld, D., 2005. Organizing and the process of sensemaking. *Organization science*, 16(4), pp.409–421.
- West, M.A. & Sacramento, C.A., 2006. Flourishing in teams: Developing creativity and innovation. *Creative management and development*, pp.25–44.
- West, T.G. & Platon, 1979. *Plato's Apology of Socrates: an interpretation, with a new translation*, Cambridge Univ Press.
- Whitley, R., 1999. *Divergent capitalisms: The social structuring and change of business systems: The social structuring and change of business systems*, Oxford University Press.
- Wickert, C., Scherer, A.G. & Spence, L.J., 2016. Walking and Talking Corporate Social Responsibility: Implications of Firm Size and Organizational Cost. *Journal of Management Studies*, 53(7), pp.1169–1196.
- Wijnberg, N.M., 2000. Normative stakeholder theory and Aristotle: the link between ethics and politics. *Journal of Business Ethics*, 25(4), pp.329–342. Available at: <http://www.springerlink.com/index/V01LW75711436175.pdf> [Accessed November 3, 2011].
- Wilhelm, R. & Baynes, C.F., 1968. *The I Ching: Or book of changes*, Taylor & Francis.
- Wilson, D., 2002. This Juvenile Posturing is for Punks. *The Guardian*, p.8.
- Yin, R.K., 2012. *Applications of Case Study Research*, SAGE Publications. Available at: https://books.google.com/books?id=PL_epxoGHM4C&pgis=1 [Accessed January 6, 2016].
- Yin, R.K., 2009. *Case Study Research: Design and Methods*, SAGE Publications. Available at: <https://books.google.com/books?id=FzawlAdilHkC&pgis=1> [Accessed January 6, 2016].
- Zadek, S., Evans, R. & Pruzan, P., 2013. *Building corporate accountability: Emerging practice in social and ethical accounting and auditing*, Routledge.
- Zenisek, T.J., 1979. Corporate social responsibility: A conceptualization based on organizational literature. *Academy of management review*, 4(3), pp.359–368.
- Zhu, Z., 2006. Nonaka meets Giddens: A critique. *Knowledge Management Research and Practice*,

4(2), pp.106–115.