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Embedding corporate social responsibility in small and medium-sized enterprises: a framework for successful implementation and value creation through employee engagement

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ABSTRACT

In this paper, we address two interrelated research gaps in the Corporate Social Responsibility (CSR) literature. The first is a lack of understanding of how CSR strategies are constructed and successfully implemented in practice. The second is the dearth of literature related to embedding CSR within Small and Medium-Sized Enterprises (SMEs). We developed the Conceptual Model of Employee Engagement, CSR Implementation and Value Creation from the literature, applying the Communication Constitutes Organisations (CCO) theoretical lens. This lens proposes that companies move through three communicative phases in embedding CSR: the leadership-driven instrumental phase, the political phase (which seeks feedback from stakeholders) and the networked phase (where CSR activities are co-created with employees). The conceptual model was tested using in-depth case studies with five Northern Irish SMEs. It was found that companies took a phased-approach to CSR implementation, with increasing employee engagement within each phase. The CCO approach results in value creation through CSR becoming initialised and embraced by employees through the 'hard' and 'soft' wiring of CSR activities into organisational decision-making. The findings were then operationalised to create The Analytical Framework for Employee Engagement, CSR Implementation and Value Creation to provide guidance to practitioners and policymakers on approaches to incorporating CSR.

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Corporate social responsibility; leadership; employee engagement; small and medium-sized enterprises (SMEs); value

1. Introduction

The boundaries of business responsibility have been debated for decades. Scholars can only agree on one thing about CSR: there is no consensus on how to define it due to the many disciplinary and conceptual lenses under which knowledge about CSR is generated. Therefore, the definition of CSR will be context-dependent (Lockett, Moon, and Visser 2006). There are calls in the literature for more to be known about how stakeholders can help embed CSR within businesses through dialogue with business leaders (Schultz, Utz, and Göritz 2011; Castelló, Morsing, and Schultz 2013; Crane and Glozer 2016; Schoeneborn, Morsing, and Crane 2019; Verk, Golob, and Podnar 2021). This is an emergent theoretical lens – the Communication Constitutes Organisations (CCO) approach to CSR, where CSR is defined as 'the integration of an enterprise's social, environmental, ethical and philanthropic responsibilities towards society into its operations, processes and core business strategy in cooperation with relevant stakeholders' (Rasche, Morsing, and Moon 2017, 6).

Although attempts are being made to mandate CSR disclosures to increase their comparability, communication on CSR activities varies in terms of content, scope and depth, particularly within SMEs (Abhayawansa and Adams 2022; Cho, Chung, and Young 2019). However, CSR strategies and communication in relation to CSR activities are considered a strategic necessity (Caiado et al. 2019; Latapi-Agudelo et al. 2019; Verk, Golob, and Podnar 2021). This is due to rising stakeholder concerns regarding the company's impact on society and the environment, regardless of company size (Krasodomska, Simnett, and Street 2021; Stekelorum and Laguir 2021; Tuni, Rentizelas, and Chinese 2020). Indeed, the focus of empirical CSR research to date has been on the so-called business case for CSR, i.e. attempting to answer the question 'can you do well by doing good?' (Friedman 1970; McWilliams and Siegel 2001; Latapi-Agudelo et al. 2019). Many studies have found a positive association between the extent of CSR reporting and firm performance (Cho, Chung, and Young 2019), supporting a positive 'responsibility–profitability' relationship. Hristov, Cimini, and Cristofaro (2022), for

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example, investigated stakeholder influence on leadership decision-making in relation to CSR disclosures and found that a high stakeholder perception score is significantly positively related to firm profitability in Italian companies. Furthermore, Carroll and Shabana's (2010, 12) review of literature relating to the CSR business case concludes that a 'broad view' must be adopted when considering links with financial performance and create what they refer to as: 'win-win relationships with stakeholders ...' They went on to say that 'only when companies are able to pursue CSR activities with the support of their stakeholders can there be a market for virtue and a business case for CSR'.

While the position of employees as key stakeholders has its supporters within the CSR paradigm, awareness of a company's CSR efforts among employees is often poor, which is a major roadblock in implementing CSR programs and deriving value from them (Young and Thyil 2009, O'Riordan and Fairbrass 2008; Morsing and Spence 2019; Al Sawafi, Lemke, and Yang 2021). Furthermore, designing and implementing an effective CSR approach that leads to value-creating activities takes time to evolve and become embedded within the organisation's wider strategy and corporate identity (O'Riordan and Fairbrass 2008; Schultz, Castelló, and Morsing 2013). Business leaders must invest time and resources to actively engage with employees, creating dialogue, incorporating feedback and evolving CSR strategies to drive value creation (Li et al. 2022). According to the literature, doing so will assist SMEs in attracting, retaining and motivating people, which is critical to the success of many SMEs (Simpson, Robertson, and White 2002; Riketta 2005; Greening and Turban 2000; Hejjas, Miller, and Scarles 2019; Donia et al. 2019; Al Sawafi, Lemke, and Yang 2021).

SMEs not only directly contribute to employment creation and income distribution, but also operate closely within local communities, cooperate with other businesses, and are therefore a foundation for long-term growth dynamics to drive sustainable development (Morsing and Perrini 2009; Stekelorum and Laguir 2021). Thus, the aim of this research is to investigate the activities that translate CSR strategy into business practices through employee engagement in SMEs. Three research questions were developed to address this issue:

- P1: How have employees been engaged in co-creating CSR?
- P2: How is CSR institutionalised within SMEs?
- P3: How does CSR drive value creation for SMEs?

In this study, we developed a Conceptual Model of Employee Engagement, CSR Implementation and Value Creation ('The Conceptual Model') from the literature, which captures how CSR is co-created over time in conjunction with employees as a key stakeholder group. This adds value to the organisation by creating what Bhattacharya, Sen, and Korschun (2008, 37) refer to as 'the employee value proposition'. The Conceptual Model was then tested through five in-depth qualitative case studies and the results were used to operationalise the Conceptual Model into the resulting Analytical Framework for Employee Engagement, CSR

Implementation and Value Creation ('The Analytical Framework'). This Analytical Framework provides a practical toolkit for business leaders and managers to actively engage employees in the development of CSR strategy, as well as successfully integrate and embed CSR to drive value (Porter and Kramer 2006).

The remainder of the paper is structured as follows: Section 2 examines CSR literature, which informs the development of the Conceptual Model. The approach to data collection and data analysis is provided in Section 3. The research findings are presented in Section 4, followed by a discussion and implications in Section 5. Section 6 includes the key conclusions, contributions, limitations of the study and suggestions for further research.

2. Literature review and development of conceptual model

Schultz, Castelló, and Morsing (2013, 689) argue that by not taking a communication view of CSR, researchers are limiting their understanding of CSR. They describe CSR disclosures as 'communicative events and symbolic resources that are co-constructed between organisations and publics and mediated in communication networks'. This 'CCO' forms part of a constitutive paradigm that represents a substantial rethink of the epistemological and ontological positions on CSR communication, which means that 'rather than aiming to understand the manner through which communication expresses, represents and transmits already existing realities ... CSR programs are seen as co-creative artefacts of communication between companies and their stakeholders' (Crane and Glozer 2016, 1237). Indeed, Schoeneborn and Tritten (2013) argue that the traditional models for CSR engagement, namely the instrumental view (which sees CSR as an instrument used by companies to improve their reputation and, in turn, boost financial performance) and the political-normative view (which considers companies as having influence on creating societal norms and values by behaving politically), are outdated in today's networked society, where stakeholders can connect quickly and inexpensively with companies via email and social media.

To effectively address long-term issues, firms must integrate CSR into their business operations and execute it from functional levels throughout the organisation, rather than viewing CSR as a 'bolt-on' activity (Longoni and Cagliano 2015). Mirvis and Googins' (2006) study of the design and implementation of CSR strategies identifies five key developmental phases through which business leaders need to progress, namely: elementary, engaged, innovative, integrated and transforming approaches across seven different organisational functions such as strategic intent, citizenship intent, stakeholder engagement and leadership. Communication is integral to their normative model, as organisations need to engage with stakeholders to understand their evolving expectations. This involves the design and deployment of systems to address these demands and also the evolution of corporate culture. Mirvis and Googins (2006) recognise that developmental stages are situational, and organisations will

evolve and progress at different rates through each stage, which are not linear and will be shaped by socio-economic, environmental and institutional forces. Van Marrewijk and Werre (2003) extended this work and identify a six-level approach to embedding sustainable practice, which builds one onto the next from a position of having no CSR ambitions through to an instrumental approach to being required to take action from a legal or profit perspective, to a normative approach whereby the organisation embeds CSR as simply the right thing to do. This is echoed by Zadek (2007), whose work with large case study organisations identifies a five-stage approach to CSR, from similarly defensive and compliant-based initial stages through to a management and strategic approach culminating in a civic approach to corporate responsibility, with learning occurring at each stage.

Underpinning each of these staged models is the importance of stakeholder engagement, as Zadek (2007, 1) states, 'every organisation learns in unique ways... just as organisations' views of an issue grow and mature, so does society's. ... companies need to stay abreast of the public's evolving ideas about corporate roles and responsibilities'. In addressing how companies strategically integrate and communicate in relation to CSR activities, Morsing and Schultz (2006) identify three main approaches, namely 'stakeholder-information', 'stakeholder-response', and 'stakeholder-involvement'. Underpinning this model is the premise that CSR strategy evolves over time, moving from an internally-focused approach, whereby management maintains control over CSR, through to CSR being co-created with stakeholders. Schultz, Castelló, and Morsing (2013) further develop the framework relating to how companies move through CSR communication strategies in three phases: an instrumental phase, the political phase and finally a networked phase, which integrates stakeholders into co-creating CSR strategy (see Table 1, comprising three phases in the development of CSR communication, adapted from Morsing and Schultz 2006 and Schultz, Castelló, and Morsing 2013).

2.1. P1: How have employees been engaged in co-creating CSR?

Under phase 1 of CSR implementation (the instrumental phase), CSR communication is an activity that informs primary stakeholders about favourable CSR credentials through the one-way transmission of CSR 'good news stories' on historic activities (Schoeneborn and Trittin 2013). It views CSR as a company-centric strategic tool for reputation management through company branding and marketing underpinned by CSR activities. The key limitation of such an approach is when this fails, and CSR communication is received sceptically by its audience, who see it as excessive self-promotion (Castelló, Morsing, and Schultz 2013; Schons et al. 2019).

Phase 2 is the point at which companies may perceive value in moving to the next stage in CSR communication (the political phase), which recognises a wider responsibility to society by operating as a political actor and engaging in stakeholder management (stakeholder theory). The

'pragmatic legitimacy' of the instrumental perspective gives way to a wider 'moral legitimacy', which requires companies to have an ethical stance on their outputs, strategic leadership and impact on society (Scherer et al. 2016). This marks a shift in power from a company-centric to a more democratic approach, whereby stakeholders are invited to engage in dialogue to co-create CSR.

Finally, companies progress to phase 3 (the networked phase), in which leadership is included in CSR dialogues with stakeholders regarding issues, particularly critical ones. Christensen, Morsing, and Thyssen (2020) state that managers need to harness and react to stakeholder dissent, as doing so will improve and develop the company's future CSR strategy. Studies have also found that co-creation leads to greater acceptance and buy-in to the message and less scepticism from key stakeholder groups such as employees, therefore adding value to the company (Schultz, Utz, and Göritz 2011; Crane and Glozer 2016; Al Sawafi, Lemke, and Yang 2021). Simpson, Robertson, and White (2002) identified that the first and most important stakeholder dialogue that managers need to engage with for co-creation of CSR strategy is employees. Renwick, Redman, and Maguire (2013) reviewed the literature in both the environmental management and human resource management disciplines identifies an Ability–Motivation–Opportunity (AMO) theory for integrating employees as a core stakeholder group into CSR activities. Employers increase employees' (A)bility through attracting, retaining and developing high-performing employees; they enhance employees' (M)otivation through rewarding CSR activities and engagement through effective performance management; and finally provide employees with the (O)pportunity to engage in CSR development via employee involvement programs. Their research calls for empirical exploration of the stages, processes and key design variables of effective employee integration into CSR decision-making by empowering and engaging employees and developing supportive work cultures for CSR. They conclude that 'a program of theoretically informed research formally testing mediators of the employee integration–outcomes relationship would be valuable' (2013, 10).

2.2. P2: How is CSR institutionalised within SMEs?

Non-financial disclosures in relation to CSR issues are increasing, with organisations such as the European Corporate Sustainability Reporting Directive (CSRD) and the International Sustainability Standards Board (ISSB) producing reporting standards similar to those used for financial information. These disclosures are aimed at investors and wider stakeholder groups, creating greater levels of information, transparency and accountability in relation to CSR issues, particularly climate risk and opportunities, but they only apply to large, listed entities (Cho, Kajüter, and Stacchezzini 2022). For SME organisations, CSR disclosures remain voluntary (McWilliams and Siegel 2001). The SME business sector should, therefore, provide rich insights into the study of CSR development, implementation and accountability, given that businesses can set their own agendas based on stakeholder

Table 1. Three phases in the development of CSR communication (adapted from Morsing and Schultz 2006 and Schultz, Castelló, and Morsing 2013).

		Phase 1 Instrumental phase	Phase 2 Political phase	Phase 3 Networked phase
CSR development	Epistemology and theories	Functionalism and managerialism	Normativism, Ethics, political role of companies	Constructivism
	Key theoretical lens	Legitimacy theory Instrumental theory	Stakeholder theory	CCO
	Focus of CSR development	Organisation-centred and organisation -oriented	Organisation-centred and society-orientated	Network-orientated
Leadership	Central actor	The company	The company with its stakeholders	Networks
	Manager communication role	To inform commercially important stakeholders	To engage with politically influential stakeholders and build a consensus	To engage and contribute to critical debate in socially alert networks
	Company focuses on CSR communication	Control-orientation	Consensus-orientation	Conflict-orientation
CSR Communication strategy	CSR Communication strategy	Stakeholder Information strategy	Stakeholder Response Strategy	Stakeholder Involvement strategy
	CSR Communication is a means to build favourable reputation	... means to enhance deliberative dialogue to improve action	... communicative action that mobilises new communicative actions
	Company communications	Inform stakeholders about favourable CSR decisions and actions by designing appealing messages.	Demonstrate to stakeholders how the company integrates their concerns	Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media.
Stakeholder engagement	Stakeholder involvement	Request more information on company CSR efforts and then choose to either support or oppose them	Must be reassured that the company is ethical and socially responsible and stakeholders' feedback through surveys,	Co-construct company CSR efforts by being involved in
Key literature		McWilliams and Siegel (2001); Schoeneborn and Trittin (2013)	Scherer et al. (2016)	Morsing and Schultz (2006); Christensen and Cheaney (2011); Schultz, Castelló, and Morsing (2013); Korschun and Du (2013); Verk, Golob, and Podnar (2021)

dialogue and engagement (Verk, Golob, and Podnar 2021; Li et al. 2022).

The majority of empirical CSR studies are quantitative, and they have fallen short of generating operational insights within the black box of company decision-making (Lindgreen, Swaen, and Johnston 2009; Russo and Perrini 2010). Furthermore, while there has been extensive academic discourse within the CSR domain, most studies are focused on the disclosures of large firms, while small businesses have been largely ignored (Morsing and Spence 2019; Russo and Tencati 2009). There have thus been calls in the literature for a deeper understanding of CSR strategy in SMEs as an important business demographic (Jenkins 2006; Piercy and Rich 2015). This study responds to calls in the literature to treat SMEs as a distinct and rich ground for further examination of CSR implementation, rather than current CSR knowledge being 'shrunk to fit' smaller entities (Jenkins 2006).

Besides the significant contribution of SMEs to economic growth and jobs, they have distinct features that differentiate them from large organisations. Indeed, Jenkins' (2006) case study analysis of CSR implementation in SMEs identifies a greater opportunity to embed CSR within operations in innovative ways and notes that SMEs build their CSR strategy through a process of learning and networking in a staged approach. Due to their 'flat' corporate structures, SMEs can be more innovative and flexible, enabling them to respond quickly to stakeholder demands (Murillo and Lozano 2006).

SMEs also benefit from intimate relationships with important stakeholders like employees, customers, suppliers and local and national governments (Al Sawafi, Lemke, and Yang 2021). This creates opportunities for increased communication and co-creation of CSR, which is considered vital for the successful implementation and embedding of CSR in firms (Russo and Tencati 2009; Wickert et al. 2016).

Despite existing studies identifying the need to engage with employees to embed CSR within an organisation, few, if any, provide recommendations for leadership on the use of employee feedback for successful CSR strategy implementation (Verk, Golob, and Podnar 2021; Fordham and Robinson 2018, 2019; Saks 2006). de Wit, Wade, and Schouten (2006) discover that creating 'buy-in' to CSR activities at all levels of a firm, from top leadership down, requires what they term 'hard-wiring' and 'soft-wiring' of CSR operations. This takes time, as 'hard-wiring' requires changes to company systems and protocols such as the creation of codes of conduct, employee policies and social due diligence procedures and 'soft-wiring' requires CSR to be infused or embedded into the company culture. This requires communication from both top leadership down and from the employees up, with co-creation of activities developing over time in stages (Simpson, Robertson, and White 2002). Therefore, the aim of this research is to investigate the activities that translate CSR strategy into business practices through employee engagement at each stage of implementation identified in The Conceptual Model (Figure 1).

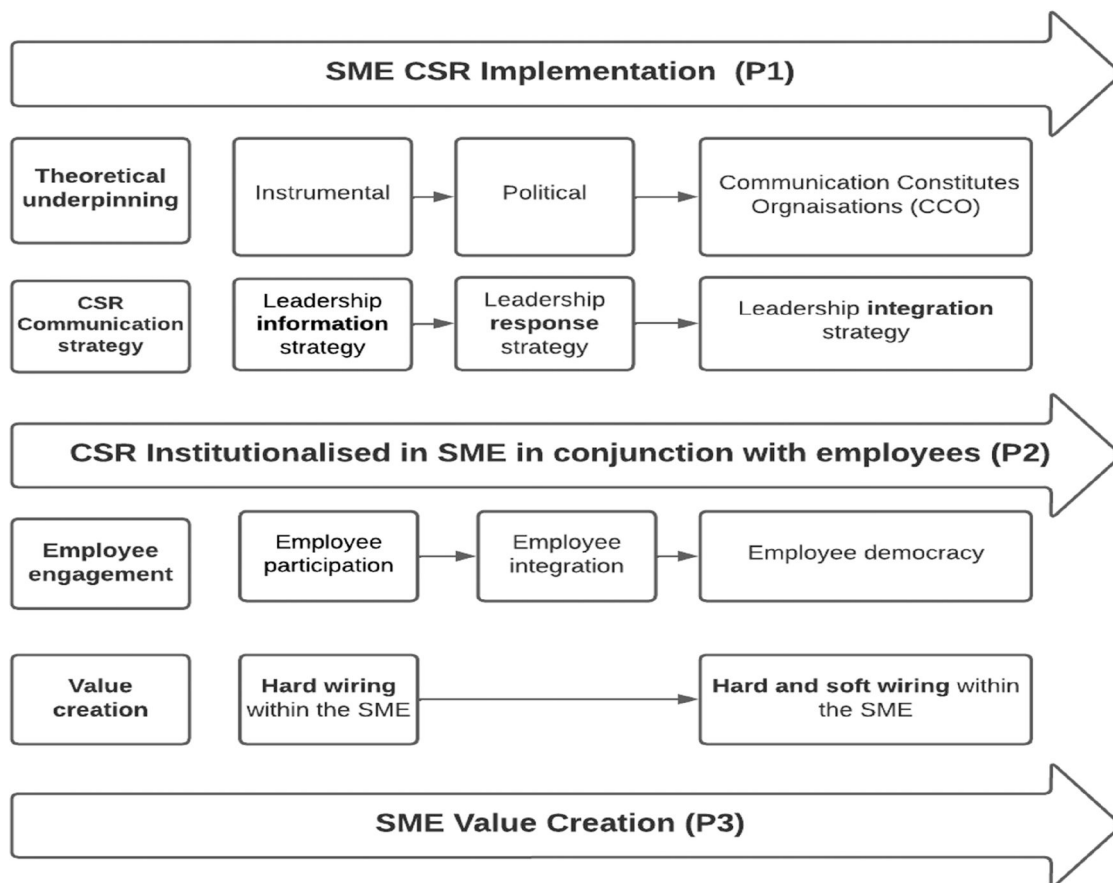


Figure 1. The Conceptual Model of employee engagement, CSR implementation and employee value creation.

However, beyond these usual benefits associated with the adoption of socially responsible behaviour, shared by both SMEs and large firms, differences in the objectives and results of CSR for SMEs deserve to be highlighted. In particular, existing research emphasises the reliance and dependency of SMEs on interpersonal relationships with different stakeholder groups, including competitors. Leaders have a significant impact on employee work behaviour and play an important role in CSR implementation (Shuck and Herd 2012). There is a clear link between CSR, leadership and employee engagement, as indicated by the literature, but there is a paucity of empirical research that identifies the important practices of employee engagement in CSR implementations (Huang, Baptista, and Galliers 2013).

Positioning CSR as a priority integrated into business processes is a conscious and intentional choice made by top leadership. Indeed, a core differentiator between large organisations and SMEs is that the personal beliefs and values of the founders or owner-managers may lead to an emphasis on embedding CSR (Morsing and Perrini 2009). This connection between owner values and employees has the potential to accelerate the development of business structures and processes to support social exchange and extend CSR through employees' organisational citizenship (Deckop, Cirka, and Andersson 2003; Kumar et al. 2019). CSR is emphasised in this study, with organisations encouraging employees to participate in discretionary CSR initiatives. Employees demonstrate citizenship behaviour through participating in

organisational CSR-type activities, which can be considered as a 'manifestation of social exchange' (Deckop, Cirka, and Andersson 2003, 103). According to Rodrigo and Arenas (2007), organisations that integrate CSR activities have improved employee attitudes towards both the organisation and society because employees believe that 'what they do has a value that transcends just economic considerations'. Due to the concentration on larger and international organisations and the significance placed on the relationship between CSR and financial performance rather than the antecedents of CSR and the procedures of integrating them into business activities, knowledge gaps exist which this study hopes to address by providing a staged framework to enable practitioners within SMEs to embark on a CSR integration journey (Perrini and Minoja 2008).

2.3. P3: How does CSR drive value creation for SMEs through employee engagement?

de Wit, Wade, and Schouten (2006, 503) state that 'with pressure already on costs, timescales and human resources, there will be little appetite for initiatives or activities that do not have clear links to value creation'. The so-called 'business case' for CSR activity has been extensively explored in relation to bottom-line financial returns, usually within the remit of large, listed entities (Pelozo 2009). Perrini and Minoja (2008) argue that the collective grandness of small business is, however, often underestimated in CSR research

and policymaking, and they emphasise different measures and concepts of value within this sector. They suggest that both researchers and practitioners are asking how SMEs can reap substantial business benefits from CSR; for example, by being a good corporate citizen, an SME can foster consumer loyalty with customers willing to pay a price premium. Democratically integrating stakeholders into the heart of CSR decision-making in this way has been linked to value creation through increased corporate resilience, strategic transformation and innovation (Bendell and Huvaj 2018; Scherer et al. 2016). These are all fundamental qualities when operating in what has been referred to as the 'age of responsibility' (Carroll 2021, 1269–1270). In relation to CSR value creation, the 'how' and the 'with what impact' questions are needed to better understand how CSR activities create value in SMEs across three different dimensions. The social dimension relates to the employees and suppliers of the firm, the economic dimension relates to the shareholders of the firm and environmental sustainability relates to society at large.

Researchers have explored these issues and propose a new conceptualisation to make sense of when and how CSR creates value across the social, economic and environmental sustainability dimensions by drawing a distinction between embedded CSR and peripheral CSR (Aguinis and Glavas 2013; Liu et al. 2020). Embedded CSR involves the integration of CSR activities within a firm's strategy, routines and operations; in contrast, peripheral CSR focuses on activities that are not integrated into the business itself, such as philanthropy and external volunteering initiatives. Liu et al. (2020) find that embedded activities led to greater employee engagement and satisfaction than peripheral activities and that communication on embedded activities was key to value creation with other key stakeholder groups. Further empirical evidence has found that organisations where leaders include employees in the co-creation of CSR strategy develop CSR strategies that are more culturally embedded, leading to value creation (Voyer, Kastanakis, and Rhode 2017; Hejjas, Miller, and Scarles 2019; Simpson, Robertson, and White 2002; Schons et al. 2019). CSR credentials have been found to be beneficial when attracting and retaining employees, which is one of the biggest challenges facing SMEs (Bhattacharya, Sen, and Korschun 2008; Greening and Turban 2000; Al Sawafi, Lemke, and Yang 2021).

In addition to attracting talent, empirical research suggests that involving employees in the development of the CSR agenda leads to higher buy-in and success. This is because employees and their leaders have a stronger sense of identity, making them more engaged with their company's objectives (Kim et al. 2010; Simpson, Robertson, and White 2002). Employee participation in co-creating CSR activities has also been linked to increased motivation, dedication, work ethic and job performance in studies (Riketta 2005; Matten and Moon 2008; Bhattacharya, Sen, and Korschun 2008; Donia et al. 2019). Employees are rewarded for participating in duties such as volunteer initiatives and collaboration skills are often built through CSR activities, as well as the development of social networks (Al Sawafi, Lemke, and Yang 2021). Even though employees are an important

stakeholder group, they have received relatively little attention, particularly regarding their engagement with CSR (Aguilera et al. 2007; Jenkins 2006; Rodrigo and Arenas 2007; Donia et al. 2019; Saks 2006). This study fills these gaps in the literature by focusing on employees as a key stakeholder group in co-creating CSR activities over time through phases of implementation.

2.4. The Conceptual Model of employee engagement, CSR implementation and employee value creation

The review of literature shows that there are connections between different levels of stakeholder integration into CSR communication strategies and how this leads to value creation through employee involvement and engagement in co-creation. The Conceptual Model (Figure 1) was developed to enhance the current literature by reflecting the relationship between leadership and employee-led CSR co-creation in a phased process. Underpinning The Conceptual Model is the assumption that, as companies move through the phases outlined, increased stakeholder participation will lead to a 'soft wiring' in relation to CSR, which is a value-creating state for the company.

3. Methodology

Few studies have examined 'how' and 'why' a company adopts a particular CSR communication strategy and fewer still have investigated these issues specifically in relation to SMEs (Verk, Golob, and Podnar 2021). As these questions are best answered using a qualitative approach, this study collects data using a multiple in-depth case study methodology that enables within and across case evaluation and increases the robustness of the findings (Eisenhardt and Graebner 2007; Yin 2017). Though case studies are typically used for inductive research that develops theory, they are also important for abductive research that provides deeper insights or new insights on emergent theories (Ketokivi and Choi 2014) as is the aim of this study. This study uses a confirmatory approach that aimed to explore The Conceptual Model and extend our understanding of how the evolution of CSR strategies within SMEs using employee feedback can in turn drive value creation (Yin 2017). A multiple in-depth case study approach was adopted to enable within- and cross-case evaluation of the role of engaging employees in CSR strategies and the resultant value creation and increase the robustness of the findings (Eisenhardt and Graebner 2007).

Five organisations (in Table 2) were selected from Northern Ireland, based on their similar orientations and commitments to CSR, as each of the SMEs was awarded the Business in the Community in Northern Ireland (BITCNI) CORE accreditation. CORE is the only standard in Northern Ireland for responsible business, targeted specifically at SMEs (Business in The Community Northern Ireland CORE Accreditation [BITCNI] 2022). The award is based on CSR being 'core' to the business through its marketplace and operations, stakeholder engagement and responsible leadership. Accreditation occurs via a formal process, including

Table 2. Case companies characteristics.

Case	Age	No. of employees	Main product	Company features
A	12	80–100	Energy services	A Northern Irish energy company. The Northern Ireland Authority for Energy Regulation awarded them a licence to supply homes and businesses in the towns and cities.
B	40	250	Construction	They have completed many diverse projects across a number of industry sectors and over a period of 40 years. They have successfully delivered many large-scale construction projects across each of the following sectors: healthcare, custodial and defense.
C	10	200	Home Furnishings	A Swedish-founded multinational group that designs and sells ready-to-assemble furniture, kitchen appliances and home accessories, among other goods and home services.
D	15	180	Internet provider	They tackle complicated engineering problems – from coordinating works to installing and maintaining the complex kit that provides fibre broadband services.
E	18	90	Consulting company	It is a leading provider of business process solutions to global businesses in the banking and financial services, healthcare, communications, media and technology and diversified industries.

reporting and audit of CSR activity on eleven key corporate responsibility areas, across the themes of people, planet and profit. The selection of specific cases through purposeful sampling aims to gain insights into the experiences of companies that have been engaged in a CSR implementation journey for a number of years and achieved accreditation for high levels of communication in relation to their CSR activities. For the purpose of reducing variation, simplifying analysis and facilitating group interviewing, confirmatory cases are used to address emergent patterns, add richness, depth and credibility to existing theory, and enable the ‘repetition’ needed to strengthen the external validity of the findings (Patton 2002; Yin 2017).

The case study organisations were chosen to represent a cross-sector of Northern Irish industries. This responds to calls in the literature for qualitative studies to capture an different approach to CSR (Pisani et al. 2017). The use of multiple case sources provided data triangulation and increased the validity of the research (Yin 2017). It allowed for cross-case analysis as well as within-case analysis to check if a phenomenon being investigated remains the same in other organisations.

Data collection within each case study consisted of semi-structured interviews (interview questions are in Appendix A) with four or five staff members to gain an in-depth understanding of CSR implementation in practice and to build theory (Yin 2017). Employees at all levels were used to help prevent the bias of managers, who may present a more positive view on CSR integration than reality (Eisenhardt and Graebner 2007). Within each case organisation, a mixture of both senior and junior-level staff members was interviewed, using questions prepared for them separately (Table 3). To maximise the reliability of the research findings, a research protocol was established, which included a pilot test scheduled in advance to help refine the question set, which was applied to each case study alongside the use of a case study database of artefacts in line with the recommendations of Yin (2017).

Documentary analysis was undertaken to consolidate and contextualise data collected from the interviews and triangulate the interviews with both the leadership and lower-level employees to increase the construct validity of findings (Yin 2017). Documentary analysis was also used in reviewing the internal communications techniques in each of the case organisations. It allowed for further in-depth content analysis into the language used, the frequency with which communications were distributed and their reach. Quarterly magazines, weekly newsletters, mail updates and other company-specific communications were reviewed repeatedly to supplement the data.

The thematic analysis technique was used to conduct interview analysis (Eisenhardt and Graebner 2007). Braun and Clarke’s (2006) six-phase thematic analysis was employed for investigating the data facilitated by NVIVO. The coding process involved iteratively going back and forth between the data in the transcripts and the key themes identified by the literature underpinning the Conceptual Framework (Figure 1) (Ketokivi and Choi 2014; Ward, Brennan, and Wylie 2021). To reduce bias within the coding process, coding was carried out independently by the co-authors before reaching an agreement on interpretation, coding and links to the Conceptual Framework (Voss, Nikos, and Frohlich 2002).

4. Research findings

The research findings will be discussed in relation to The Conceptual Model (Figure 1), utilising key codes and themes identified, which are summarised in Appendix B. The discussion will focus on the three core elements of the model: the CSR implementation phase, CSR communication at each phase and value creation at each phase.

4.1. P1: How have employees been engaged in co-creating CSR?

All the case companies, in achieving CORE accreditation, have developed a strategic approach to CSR. In line with the literature, none of the case companies appear to have developed a step-by-step implementation plan for integrating CSR into their strategy and operations (Morsing and Schultz 2006;

Table 3. Interview characteristics.

Case	Job position of the interviewee	Length of interview (min)	Years in service
A	HR Manager	90	12
A	Director of Regulation and Pricing; Chair of CSR Committee	75	12
A	Business Process Officer, Charity Co-Ordinator	150	5
A	Receptionist/Customer Services Assistant	45	6
B	Workshop Fabricator	60	12
B	Estimator	45	4
B	HR Manager and Corporate Responsibility Manager	40	14
B	Office Worker	50	3
C	Kitchen Installation Specialist	45	3.5
C	HR Manager	75	10
C	Interior Designer	50	0.75
D	Customer Service	60	5
D	Group Environmental and Quality Manager	90	15
D	Senior Manager	80	12
D	Office Worker	50	8
E	Team Leader	55	10
E	HR Manager	90	8
E	Senior Manager	150	20
E	Customer Service Assistance	45	3
E	Customer Service Assistance	45	6
	Total	1,390	
	Mean	69.5	

Schultz, Castelló, and Morsing 2013). Each organisation did, however, intuitively move through implementation phases from an ad-hoc to a strategic approach to CSR strategy. By increasingly engaging employees at each phase, companies were able to derive value from their CSR as it became embedded or 'soft-wired' within each of the case study organisations.

The Conceptual Model identifies three phases of CSR implementation. During Phase 1, the instrumental phase, leadership plays a critical role in developing the mechanisms that act as antecedents to CSR development. Each case organisation identified that CSR strategy started by being internally developed and driven by leadership teams and gradually became employee and stakeholder-driven as time went on. One management-level interviewee stated that 'CSR activities were casual and random... we now have a much more specific approach to CSR'. A manager from another case organisation also stated that: '*At the beginning our CSR was done on a much more ad-hoc basis but more recently there has been more engagement as we try to get the overall organisation involved. Our approach to CSR has become much more strategic*' (Company A)

Whilst each of the case companies began the implementation of CSR on an ad-hoc basis, they all recognised the importance of the need to later move to a specific strategy for CSR implementation in line with The Conceptual Model. These findings were not surprising, as the literature stated that many companies find it easy to formulate a CSR strategy but challenging to implement it (Longoni and Cagliano 2015). Once CSR activities had been introduced by the leadership of the case companies, the employees were later engaged in phases 2 and 3, leading to the establishment of specific CSR targets and measurements for CSR implementation. All organisations also stressed the importance of regularly reviewing their CSR strategies based on employee feedback and dialogue (Appendix B). While Company B and D examine their strategies on a frequent basis, the others do so at least once a year. This is in line with the literature,

which claims that CSR is a shifting target and needs to be examined and updated on a regular basis.

4.2. P2: How is CSR institutionalised within SMEs?

All case organisations used a range of communication media to keep employees up to date about their CSR strategies and to communicate with them on new programs and opportunities available to engage with CSR activities. As Company C worked in an international context, communications were distributed regarding the CSR activities happening in all parts of the world. While Companies A, C, D and E chose to utilise email chains in the form of newsletters every month and TV screens to send messages to employees to reinforce business values, Company B admitted that they struggled with communicating to the entire workforce due to the nature of the industry (as a construction business), so their employees were not always accessible via email. It was difficult to use visible objects or noticeboards to reinforce their CSR messages as their employees moved around different sites. While communication was less frequent, Company B distributed a hard copy of the company newsletter every quarter for CSR messaging. These tools all support a transmission approach to messaging and, while important, these mechanisms are good in phases 1 and 2 in creating awareness but stop short of providing opportunities for dialogue, which is necessary for Phase 3 to be implemented (Schoeneborn and Tritten 2013; Christensen and Cheney 2011; Verk, Golob, and Podnar 2021).

All senior staff in the interviews mentioned the importance of two-way communication between employees and managers, with one interviewee describing it as a 'two-way street'. Company A and E both had a formal CSR committee comprising all levels of staff, who used feedback to directly co-create strategy. Every Friday, Companies B and D held informal face-to-face meetings between individual employees and their managers, providing a platform for direct dialogue.

This level of employee engagement would be difficult to achieve in larger organisations, supporting the notion that SMEs are more agile and responsive when developing and implementing CSR strategies (Udayasankar 2008; Khoja et al. 2022; Lähdesmäki, Siltaoja, and Spence 2019). From the beginning, Company C emphasised two-way communication between employees and management, with employees meeting with managers on a regular basis, starting with the induction program where CSR was formally incorporated as one of the company's values. Employee integration and motivation are aided by a common vision between leaders and employees, which has a positive impact on proactive strategies and performance (Alt, Díez-de-Castro, and Lloréns-Montes 2015).

Company A had a formal mechanism in place to facilitate two-way feedback, wherein all employees had access to anonymously put forward any suggestions to the 'Right Track Team'. Suggestions were submitted weekly and leaders reviewed them, implementing changes as suggested where possible. Initiatives like these allowed employees to feel valued and listened to. Another formal mechanism at Company A was a 'High 5' email chain where staff gave recognition to each other every month in an email passed around the entire workforce. This practice acknowledged the effort and hard work of employees, energising them in their work environment. Company C had a formal feedback mechanism, an employee survey distributed to all employees, reviewing how previous activities had gone and capturing ideas for new CSR activities. Company B had conducted employee surveys in the past, but it was found that these were challenging to complete due to the nature of the industry, with many employees working on-site without email access.

Employees will participate and engage if they are empowered and feel supported by the leadership team (Hejjas, Miller, and Scarles 2019; Schons et al. 2019). Many interviewees explained that their managers were visible, and they felt comfortable approaching them on a formal or informal basis. In Companies A and C, employees pointed out that leaders were approachable due to the open-door and open-plan office environment. Hongisto et al. (2016) provide experimental evidence suggesting a relationship between the physical environment and employee satisfaction. Their results found that the conditions of an open-plan office could make employees more likely to be engaged in their work. The visibility and approachability of the leadership team increase employees' Perceived Organisational Support (POS) (Eisenberger et al. 1986) and allow employees to feel highly regarded and valued by their employers. This POS is also linked to employee commitment; therefore, if leadership fosters a higher level of POS through increased visibility and access, employees' in-role and extra-role behavioural performance is likely to increase simultaneously. As leaders become more approachable, they earn employees' trust and enhance staff morale. This is a significant distinction between SMEs and larger firms. Thus, SMEs should take advantage of this connectivity and ease of direct communication with their employees, who can see the impact of their input being applied in a timely manner (Khoja et al. 2022; Lähdesmäki,

Siltaoja, and Spence 2019). On this basis, policymakers and advisors should design advice and resources for SMEs wanting to develop CSR strategies grounded in constructive communication.

4.3. P3: How does CSR drive value creation for SMEs?

A fundamental theme that emerged from all the case organisations was that employees at all levels were eager to incorporate CSR into their daily work routines. Leadership interviews also indicated that direct staff participation has resulted in a more significant impact of CSR implementation. Examples of employee involvement include staff acting as instructors at open days, delivering briefings to school children, volunteering in the community, meeting external stakeholders and participating in community projects. By empowering functional-level employees and giving them the authority to make CSR decisions and participate directly in CSR activities, employees felt a great sense of reward and satisfaction, knowing that they had helped and were able to contribute. After functional-level employees were empowered and given authority to make CSR decisions and participate directly in CSR activities, they stated that they would want to engage in these types of activities again.

Huang, Baptista, and Galliers (2013) find that organisational structure plays an important role in the patterns of communication and decision-making. It determines how power and responsibility within an organisation are allocated, as well as how tasks are divided and coordinated throughout the company. The case organisations also highlighted the use of flatter organisational structures to encourage participative leadership and better information sharing. This represents a 'hard-wired' approach to CSR, i.e. having support structures and formal accountability mechanisms in place (de Wit, Wade, and Schouten 2006; Matten and Moon 2008; Donia et al. 2019). To improve corporate culture and employee value, there also needs to be a 'soft wiring' of CSR within the organisation. In almost all the interviews, business values were emphasised at both the business and individual levels. It was believed that everyone should be aware of business values and promote them.

Two organisations used the Balanced Scorecard approach to measure CSR performance as part of their overall business performance and to gauge how well CSR was being implemented. The other case organisations developed targets and measurements based on their performance from the previous years. All case companies changed their organisational structures over the past five years to reflect changes in their ad-hoc approaches and to emphasise their commitments to CSR implementation. Organisational structure can thus be an effective tool for recognising CSR strategies as a priority. All companies stated that they developed new roles specifically to delegate CSR responsibilities. Company A and E developed CSR committees to be responsible for communicating CSR initiatives to the rest of the organisation. The committees included members of the leadership team to provide support and guidance. Company B and D developed a CSR team with members across different departments within the

organisation. In contrast, Company C had a centralised team dealing with CSR at the company's headquarters. While they previously appointed individuals to be responsible for CSR, they removed these roles and created a culture where the entire workforce worked together to achieve CSR. One manager at this organisation stated that once CSR was established by a sustainability specialist, they removed the role, stating that 'we don't want one person to be responsible for this role; we want to ingrain these values and actions in every single member of the staff'. This is an example of an organisation moving to phase 3, the networked phase, whereby CSR is 'soft-wired' in the organisation. This was verified by the junior-level interviewee: '100% of the CSR has always been here since I started'.

The importance of training, especially for new employees and in business values, was also an emerging theme. Saks (2006) state that recruitment processes and continuous training are enablers of CSR implementation. By receiving continuous training, employees feel better-equipped to do their jobs. Training creates intrinsic motivation for them, leading to job satisfaction and better engagement, resulting in improved job performance. Company A's recruitment documents showed that when recruiting a new staff member, the compatibility of the individual with organisational values was more important than their skillset. An interviewee claimed that a job interview was to assess 60% individual value and 40% their skills, as they believed that it would be easier to upskill a new recruit than to shift their values. Therefore, the recruitment practice itself is reinforcing the core values and CSR approach. Another important factor uncovered in this study was the desire to transfer business values to third-party contractors and agency staff along supply chains. Company A, Company B and Company D explained how their contractors and agency staff also received training about their business values. All companies explained how they saw their contractors and agency staff as an extension of their own workforce and believed that they could contribute to CSR implementation as much as their own workforces. An emergent theme across cases was a belief by leadership that people are a core factor in organisational success, with a soft-wiring of strong ethical core values being reinforced by CSR decision-making and communication. This leads to more effective and impactful teams that are motivated around a common goal, driving value within SMEs.

5. Discussion and implications

Based on the above case study analysis, the Analytical Framework (Figure 2) was developed from The Conceptual Model (Figure 1).

Our study shows that the bottom-up approach is crucial for CSR implementation and organisations wishing to successfully implement and embed CSR activities need to do so through co-construction with all employees at all levels of the organisation. Employees in our case companies have been actively interpreting and shaping their jobs rather than just being passive recipients of CSR strategies, and it is one of the fundamental aspects of CORE accreditation (BITCNI 2022). This requires

communication platforms to enable regular feedback from all levels of employees and a leadership team incorporating that feedback into their strategic decision-making. In doing so, CSR becomes both 'hard-wired' into operational activities and 'soft-wired' within the company's culture and values. This combination is key to CSR success and value creation through attracting and retaining a talented and motivated workforce (Simpson, Robertson, and White 2002; Riketta 2005; Greening and Turban 2000; Hejjas, Miller, and Scarles 2019; Donia et al. 2019). As one managerial-level interviewee stated, 'we don't see CSR as a challenge, it's the ethos of the firm and is in-built into what we do'. This is when CSR becomes fully phased into the organisation through CCO.

This study has added to our understanding of an emergent theoretical lens in CSR literature, CCO (Schultz, Utz, and Göritz 2011; Castelló, Morsing, and Schultz 2013; Crane and Glozer 2016; Schoeneborn, Morsing, and Crane 2019; Verk, Golob, and Podnar 2021), which emphasises the importance of networked co-creation when developing and implementing CSR. This requires leadership to have mechanisms to communicate on CSR and engage employees at all levels in CSR-related dialogue, leading to iterative changes to the CSR strategy. While scholars have recognised the importance of employee engagement in CSR implementation, few have identified key activities and practices. The themes emerging from our case study analysis suggest that CSR implementation happens in a phased approach, and we have operationalised our findings into The Analytical Framework (Figure 2), which may be of use to businesses wanting to implement an effective CSR strategy. An emerging theme in the study was the relationship between engaging employees in co-creating CSR and the level at which this becomes embedded in company culture, creating value with employees through developing a sense of organisational purpose. This has significant implications for both academic literature (de Wit, Wade, and Schouten 2006; Matten and Moon 2008; Donia et al. 2019) and industrial practice.

Our study also contributes to the empirical literature that examines how CSR can be implemented in SMEs, which is an understudied but important business demographic. SMEs can be very adaptive, swiftly adjusting their capacities according to changing market opportunities. This flexibility means that they can respond quickly to changing circumstances and adopt new communication patterns, often leading to increased shared organisational and personal values towards CSR. The three stages of CSR implementations identified in this study help SMEs embed CSR in their organisations and facilitate greater employee understanding of and engagement with CSR. The findings from this research thus contribute to closing the gap in knowledge in relation to CSR implementation, especially for SMEs (Shibin et al. 2018). However, much could be applied from the findings for larger organisations, and we would call for our model to be tested using large organisations across different sectors and industries.

The Analytical Framework may also be of value to policy-makers in designing guidance on CSR implementation. The Analytical Framework provides a practical toolkit for organisations such as Business in the Community, who provide

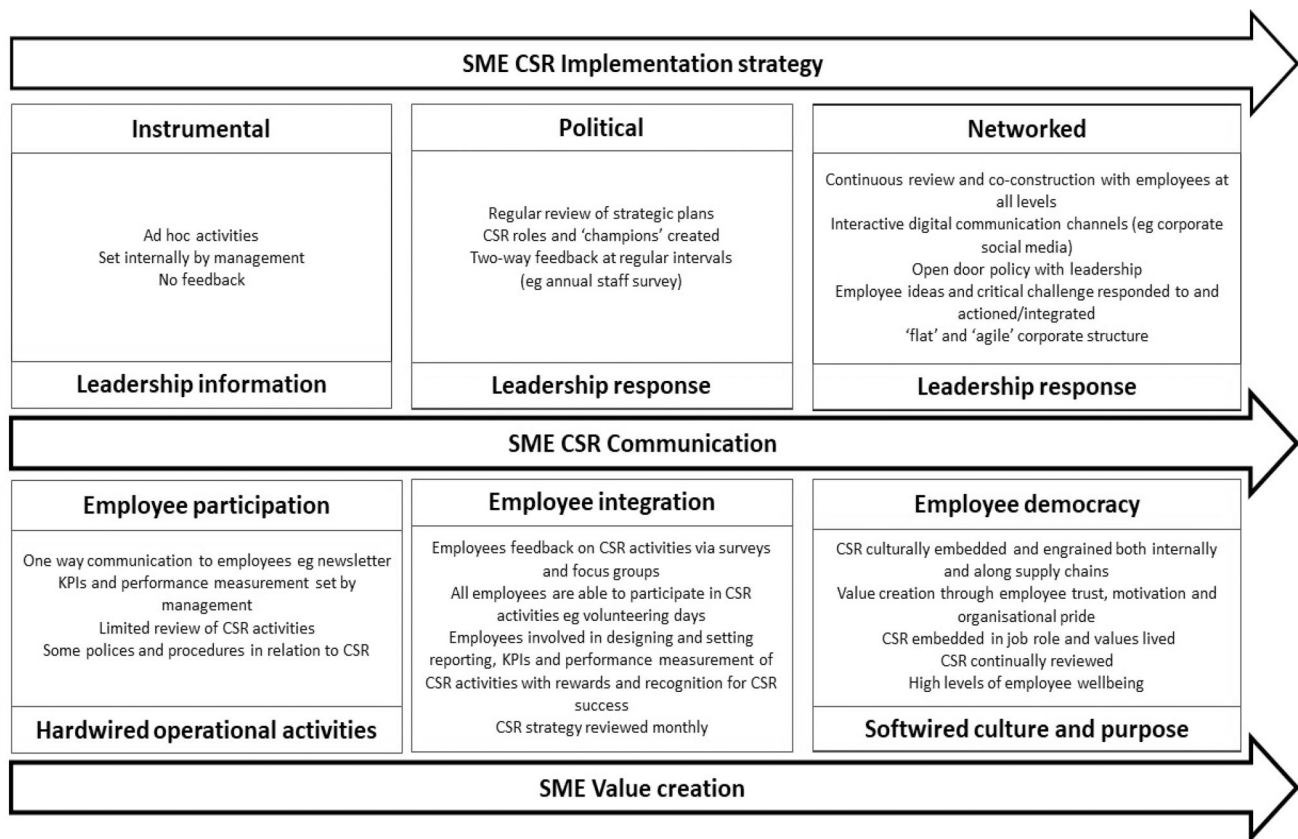


Figure 2. Analytical Framework for employee engagement, CSR implementation and value creation (further detail in appendix B).

business advice, guidance and support around CSR. Principles from the Conceptual Model and Analytical Framework could be adapted for training materials, advice documents and integration into accreditation such as CORE. The literature suggests that training practices delivered by the human resource department contribute to enhancing the firm's human capital, thereby translating into firm performance outcomes (Renwick, Redman, and Maguire 2013). Similarly, future CSR implementations would require CSR-related practices to improve their CSR performance. The findings also provide support for organisations that are promoting the importance of CSR to SMEs because our study addresses the benefits and value generated by leaders dedicating time and resources to embedding CSR activities, as well as providing evidence to support the claim that CSR can create a more motivated and engaged workforce.

6. Conclusions, limitations and future research

This study identifies three phases for CSR implementation from the literature, which we used as the basis for The Conceptual Model: Phase 1 Instrumental, Phase 2 Political and Phase 3 Networked, and how moving through these phases can lead to long-term value creation. The Conceptual Model was subsequently tested and operationalised, resulting in the Analytical Framework (Figure 2), which showed practical activities for each step that have the potential to significantly improve CSR implementation. This is the first study to experimentally investigate long-term CSR implementation through employee

communication and the resulting 'hard wiring' and 'soft wiring' into business values and culture.

As with any in-depth qualitative study, the key limitation relates to the validity of the small number of case companies. However, the models developed in this paper could be used as the basis for further exploration using quantitative studies or extended qualitative analysis. Longitudinal studies and cross-cultural analysis should be undertaken for future research to thoroughly understand and examine if these findings hold over time and across cultures. Another recommendation would be to establish different measures or time-frames for each phase of the framework to better understand the drivers or motivators to move along the communication continuum phases. With appropriate measures, it may be possible to provide structured advice to SMEs implementing this framework to identify when they are ready to move on to the next phase and what activities and tools will support this. There is also the potential for each of the stages of the framework to be further explored individually. Another opportunity for future exploration would be to extend the Conceptual Model and Analytical Framework at Phase 3 to include co-creation with external stakeholders such as customers. The model can also be applied to micro-entities as an extension of the work on SMEs or applied to not-for-profit, charity and social enterprises to gain insights into these often overlooked but significant business models. The Conceptual Model and Analytical Framework presented in this research are believed to be useful to academics exploring the theoretical underpinnings of CSR, policymakers

advising businesses on CSR implementation, especially SMEs and practitioners implementing high-quality CSR strategies. CSR activities that are incorporated into business operations and the community with the full support of stakeholders will be better rewarded in the long run and broader society will benefit.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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2. Can you give some examples of what these are and which do you see as priorities?
 3. Has leadership or organisational structure changed to reflect these changes towards CR?
 4. How does the organisation translate senior staff's commitment of CR initiatives to all staff?
 5. What challenges do you face translating CR strategy into daily life of operations?
 6. How often do you review CR strategy?
 7. What tangible CR practices are set in place? How do you record them? Are they different from operational level?
 8. How do you measure targets? How often do you measure them to track sustainability performance?
 9. How do you ensure that targets are met to the best of the ability of your workforce?

Employee Engagement

1. How long have you worked for the company? Have you noticed changes in approach and leadership?
2. How do CR practices impact your daily work life?
3. Do you have CR targets that have to be met?
4. If so, how are they communicated to you and how often do you meet with senior management to review these?
5. Are you ever involved in setting these targets?
6. Have you received training, if so, how often and what does this training look like?
7. Are you aware of the CR initiatives happening in the organisation?
8. How are these communicated to you?
9. Do you have good working relationships with senior management? Are they approachable?

Appendix A: Interview questions

Leadership and Management Questions

1. When did you start implementing CR practices?

Appendix B: Thematic analysis

First order codes	Second order codes	Category
<p>'We implemented ad hoc CSR activities in our first year of operation, but we have developed this'</p> <p>'These CSR activities were more casual and random ... we now have a much more specific approach to CSR'</p> <p>'We set goals and targets'</p> <p>'We also have in place the Balance Scorecard Approach so that ensures that we are meeting these targets'</p> <p>'CSR strategy is reviewed once annually by MD and then is set for the next'</p> <p>'at the beginning our CSR was done on a much more ad-hoc basis but more recently there has been more engagement as we try to get the overall organisation involved, our approach to CSR has become much more strategic'</p> <p>'The overall CSR strategy is sometimes reviewed once or twice annually'</p>	<p>Shift from ad- hoc CSR to develop a CSR strategy</p> <p>Specify targets – Hard wiring</p> <p>Establish Measurements</p> <p>Review CSR strategy</p>	Implementing CSR in phases
<p>'Our KPIs are set to allow us to see if we are achieving our goals and targets'</p> <p>'We have an employee satisfaction survey called Voice which acts as a forum of bi-directional communication between SMT and all staff'</p> <p>'The Right Track Team which is an anonymous forum where all staff can send different suggestions to about work or about whatever really – we've had 300 requests over 4 months'</p> <p>'The Right Track Team which was established for the purpose of listening to employee voice'</p> <p>'Internal surveys are carried out to make sure that all voices are listened to. Often decisions are made through these surveys too to ensure involvement'</p> <p>'We carry out staff surveys'</p> <p>'Our thoughts are more involved in different processes than they used to be'</p> <p>'There is an open office policy, even with senior management and they definitely take the time to get to know you too'</p> <p>'There's an open door policy – SMT members sit in office close to the departments in which they work and are always available and open for a chat'</p> <p>'There is respect for all staff in the organisation ... Authority is respected but because they give us the respect that we deserve'</p> <p>'SMT is accessible and approachable and you know that they are never far away'</p> <p>'they are approachable and want to encourage and develop you in your role'</p> <p>'we have one member of SMT to sit on the CSR Committee -I sit on the committee to act as a sponsor and support on behalf of the wider SMT team'.</p>	<p>Employee Surveys</p> <p>Ensure employees feel listened to</p> <p>Develop formal mechanisms</p> <p>Create informal opportunities</p>	Communication: feedback mechanisms
<p>'quarterly meetings with the whole staff team to update us on our progress and targets for the next quarter'</p> <p>'bi-directional communication between SMT and all staff</p> <p>'(Inter-departmental) Information is communicated internally through emails and large screen TVs'</p> <p>'We have an Internal Comms mail chain distributed every month, it also contains a section entitled High 5s where staff send in thank you notes and give recognition to their co-workers through this medium for different things they may have done for them during the month'</p> <p>'We believe that communication is a two-way-street'</p> <p>'a large screen tv which is positioned right at the front of the door we enter through so that all</p>	<p>Approachable</p> <p>Give Recognition</p> <p>Promote Visibility</p> <p>Open office</p> <p>Two-way communication</p> <p>Respectful communication</p> <p>Relevant mediums for communication</p> <p>Communicate targets and progress</p> <p>Transparency</p>	Communication: Leadership strategies
		Communication: employee engagement

(continued)

Continued.

First order codes	Second order codes	Category
<p>staff are aware. These figures are then updated during the day and key messages, values and information are also communicated through this medium too'</p>		
<p>'there is a newsletter which is distributed quarterly which gives us all relevant information about CR practices and activities which are happening companywide'</p>		
<p>'We are part of those CSR activities everyday' This means that we as employees are actively involved in recycling every day'</p>	<p>Hands- on experience Participation Volunteering Give staff ownership of activities Co-creation of strategy and CCO</p>	<p>Co-creation: Employee Involvement</p>
<p>'For me, a real highlight has been volunteering in my hometown'</p>		
<p>'A new initiative is the cycle to work scheme which we are trying to implement as we have just spent £7000 on a new bicycle shed'</p>		
<p>'management and have more confidence in what we have to say and sometimes any advice that we might offer too'</p>		
<p>'I suppose even in recycling paper and printing. It kind of makes you think before you act'</p>		
<p>'Floor staff had the opportunity to get involved, they participated in joinery and tiling activities'</p>		
<p>'Employees have the opportunity to be heard in how the committee operates. A prime example of this is that the entire workforce votes for the chosen charity'</p>		
<p>'have some workshops with them which were really hands-on'</p>		
<p>'Floor staff had the opportunity to get involved in this too, as they were in charge of the workshops'</p>		
<p>'CSR Committee is made up of eight individual champions who are integral in the overall process of achieving the targets'</p>	<p>Establish specific CSR roles Appoint CSR Champions Org. structure reflect CSR as a priority Flatter structure</p>	<p>CSR Institutionalisation Hard Wiring: Organisational Structure</p>
<p>'CSR Committee will meet once a month to plan and review targets'</p>		
<p>'We've developed roles which are specifically for CSR'</p>		
<p>The organisational structure of the company has completely transformed over the past 12 years that I've worked here'</p>		
<p>There have been changes ... before it was the same old and the same kind of thing every day but they changed the traditional 'old school' approach if you like ... and management started changing the way the business was run'</p>		
<p>'The new CSR team which has been developed'</p>		
<p>'We actually used to have a sustainability specialist but we have since done away with this job role as instead we don't want one person to be responsible for this role, instead we want to ingrain these values and actions on every single member of staff throughout all areas of the organisation'.</p>		
<p>'I would say that I have seen the implementation of SENSE to gather a name for CSR internally'</p>		
<p>'important that our subcontractors are also made aware of our CSR values and we expect them to uphold these values in the public environment'</p>	<p>Establish company values Embedded values Instil company values to staff at all levels Align business operations with company values</p>	<p>CSR Institutionalisation Soft wiring: Values</p>
<p>'Our values are - empowering, integrity, clarity, teamwork. All new starts receive training on these and they are reinforced in the working life of the company here too'</p>		
<p>'Due to the family values of this firm'</p>		
<p>'There are these old traditional values'</p>		
<p>'We want to communicate the responsible business values and beliefs to all of the employees'</p>		
<p>'100% the CR values have always been here ever since I started. These key values were here before I began and I was brought in and made aware of them'.</p>		

(continued)

Continued.

First order codes	Second order codes	Category
'This is very much in line with company value of complete openness '		
'Instead we want to ingrain these values and actions on every single member of staff throughout all areas of the organisation'.		
'I didn't just receive training and that was it but these values are carried through and you see them everyday '		
'We don't see CSR as a challenge, it's the ethos of the firm and is in-built into what we do '.	Uphold family values to create a sense of togetherness	Value creation
'We just see it as the right thing to do to look after our employees and our external stakeholders '	Create a fun atmosphere where possible Create opportunities for relationships Prioritise employee wellbeing	
'We have a Christmas breakfast event where SMT cook for staff'		
'The MD also shows his care for staff as he introduced an email embargo which means that emails are not allowed to be sent or responded to outside of working hours'		
'they brought in an ice cream van'		
'there was a family fun day '		
'We are also currently striving for restricted levels of overtime and at least one of four weekends off'		
'and I think the staff felt rewarded in this and inspired that they had the opportunity to take part'		
'It's good to be involved in something like that, I'd like to do it again'		