

Modelling CSR

How Managers Understand the Responsibilities of Business Towards Society

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Document Version

Final published version

Publication date:

2008

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Citation for published version (APA):

Pedersen, E. R. (2008). *Modelling CSR: How Managers Understand the Responsibilities of Business Towards Society*. Center for Corporate Social Responsibility, CBS.

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**Copenhagen
Business School**
HANDELSHØJSKOLEN

Modelling CSR: How Managers Understand the Responsibilities of Business Towards Society

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CSR & Business in Society
CBS Working Paper Series

Published by

CBS Center for Corporate Social Responsibility
Porcelænshaven 18B
DK - 2000 Frederiksberg

ISBN 978-87-92114-03-7



**Best Paper
Nomination Award**

European Business
Ethics Network UK
Conference, 2008

WORKING PAPER NO. 01-2008

Modelling CSR: How Managers Understand the Responsibilities of Business Towards Society

Abstract

The purpose of this article is to develop a model of how managers perceive the responsibilities of business towards society. The article is based on the survey responses of more than 1,000 managers in eight large international firms. It is concluded that the managerial perceptions of societal responsibilities differ in some respects from the mainstream models found in the corporate social responsibility (CSR) and business ethics literature. The article is an output of RESPONSE: an EU- and corporate-funded research project on managerial perceptions of CSR.

Key words: Business in society, corporate social responsibility (CSR), management, managerial perceptions.

The Plethora of Models in Contemporary CSR Research

Models can be understood broadly as “(...) *representations of systems that attempt to explain or predict the behaviour of components of interest*” (Rouse & Putterill, 2003, p. 791-792). Over the years, the field of CSR has been enriched by numerous such representations that all try to encapsulate the heart and soul of business ethics, corporate citizenship, sustainability, etc. One of the most prominent examples of a CSR model is undoubtedly Archie B. Carroll’s pyramid of CSR that consists of economic, legal, ethical and philanthropic responsibilities (1991). Another popular conceptualisation is John Elkington’s (1998) triple bottom line (People, Profit, Planet) thinking that has become an important inspirational source for much contemporary CSR literature. Donna Wood’s (1991) distinction between the principles of CSR, processes of corporate social responsiveness and outcomes of corporate behaviour has been an important component in corporate social performance (CSP) research.

However, many researchers have also tried to develop models that illustrate the responsibilities of business towards society. To give a few examples, McAlister *et al.* (2003) developed a model of corporate citizenship that comprises strategic philosophy, stakeholders, outcomes and corporate social responsibilities; Swanson & Niehoff (2001) invented a model of business citizenship distinguishing between executive stewardship of citizenship processes, employee citizenship behaviour and corporate citizenship responsibilities; Quazi & O’Brien (2000) built a two-dimensional model of CSR that distinguishes between narrow and wide responsibilities and costs and benefits from CSR action; Matten & Crane (2005) conceptualised corporate citizenship by separating between social rights, civil rights and political rights; Meehan *et al.* (2006) built a CSR model that focused on social and ethical commitments, connections with important partners and behavioural consistency and the World Economic Forum (WEF) (2003) structured a model of key

corporate citizenship issues around people, environment, contribution to development and corporate governance and ethics¹.

In other words, the modelling of CSR almost represents an independent research stream within the business-society field; a research stream which is characterised by a great deal of heterogeneity even though some similarities can be identified. For instance, models of CSR and related concepts often emphasise social, environmental and economic issues and stakeholder relationships (UNIDO, 2002; Gao & Zhang, 2006; Andriof & McIntosh, 2001; Marrewijk, 2003). This can also be seen from the various definitions of CSR, which are based on implicit models of the firm and its responsibilities towards society. For instance, Alexander Dahlsrud (2007) concludes in a recent review of 37 CSR definitions that the concept can be described along five dimensions: stakeholders, social, economic, environmental and voluntariness.

The CSR field has benefited greatly from the various CSR models. However, a lot of these models are based on the intellectual work of researchers rather than on the perceptions of business practitioners. Consequently, there is a risk that the various models of business responsibilities towards society differ from those used in the business community. If the current models are tested, it is done *ex post* and these endeavours will tell little about the potential existence of alternative—and perhaps more complete—models of CSR.

This article adopts a different approach, beginning with an analysis of how real-life managers working in eight international firms perceive CSR. This exercise will lead to a new practitioner-based model of business responsibilities towards society which may or may not be *in sync* with the

¹ Moreover, there have been attempts to integrate CSR in existing strategic models and frameworks like the Balanced Scorecard and Business Excellence (Figge *et al.*, 2002; Marrewijk *et al.*, 2004; Hardjono & Marrewijk, 2001; van der Woerd & van den Brink, 2004).

popular academic conceptualisations of CSR. In order to understand how companies behave, one has to know the mental models and mindsets of the important change agents—the managers.

Managers and CSR

The active support of managers is a precondition for organisational change. This seems to be a conclusion that cuts across the business literature, from lean manufacturing (e.g., Baines *et al.*, 2006) to stakeholder management (e.g., Freeman, 1984), performance measurement (e.g., Franco-Santos & Bourne, 2005) and CSR (Holmes, 1976; Werre, 2003; Waddock *et al.*, 2002; Jenkins, 2006; Epstein, 2008). Management awareness and commitment is simply a necessary component in bringing about social and environmental improvements and it does not really matter whether we are talking about codes of conduct (Sethi, 2003), environmental management (Poksinska *et al.*, 2003), ethics programmes (Weaver *et al.*, 1999) or stakeholder dialogue (Pedersen, 2006).

Realising the importance of the upper echelons in the organisation, a number of studies have also tried to identify a between CSR and various management characteristics. For instance, Thomas & Simerly (1994) found a relationship between top managers' functional background and tenure and CSP and Quazi (2003) identified some correlations between the attitudes towards CSR and managers' demographics. At the more conceptual level, Fernández *et al.* (2006) recently undertook a comprehensive literature review in order to develop a profile of the environmental manager. However, we are yet to see a model that can reduce CSR to a simple set of individual managerial characteristics.

Nevertheless, management does seem to matter. Perceptions of CSR guide the executives' actions, which in turn can be expected to shape organisational behaviour and performance. To understand CSR, it is therefore necessary to understand how managers view the role of business in society. This is the objective of this paper: to examine how managers perceive business

responsibilities towards society. This knowledge will give important insights into the mental models that managers use when making decisions on CSR and may also be helpful in identifying discrepancies between these models and the existing conceptualisations of CSR. The paper is divided into three main sections:

- **Methodology:** The first section describes the process and principles guiding the study. In short, the article is based on a Web survey carried out in eight anonymised firms headquartered in Europe and North America. The conclusions are based on a qualitative analysis of an open-ended question in the survey using the Atlas.ti software.
- **What responsibilities matter to managers?** This section presents some of the most popular issues that come to mind when managers are asked to express their own views regarding their business unit's responsibilities towards society. Although the views differ significantly, it has been possible to identify different "chunks" of responsibilities that are shared by a large group of managers.
- **A practitioner-based model of CSR:** Based on the insights from the analysis, the article develops a practitioner-based model of business responsibilities towards society. Moreover, realising the diversity of managerial perceptions, the article also builds a model that is intended to illustrate the continuum of the firm's societal responsibilities.

Methodology: From Complex Data to Simple Model(s)

The analysis is based on the responses from a management survey carried out in eight international firms varying significantly in size and operating in a wide range of industries. What characterises all firms in the survey, however, is that they can be said to belong to the high-end on the CSR scale.

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Therefore, as a point of departure it can be expected that the participating managers express fairly advanced views of CSR.

The survey was carried out in the individual firms between 2005 and 2007 and we received a total of 1,113 valid responses. The overall response rate was approximately 37.50 per cent, but the response rate differed significantly among the firms—from 20 per cent to almost 80 per cent (See Table 1). The respondents in the survey represented 71 nationalities and were mostly men (82.6 per cent). The managers typically functioned within the field of general operations (22.9 per cent), marketing and sales (20.4 per cent), engineering and production (14.9 per cent) and administration (14.3 per cent).

Firm information:	Firm no.							
	1	2	3	4	5	6	7	8
Industry:	Healthcare	Mining	Biotech	Mechanics	Chemicals	Consumer goods	Energy	Energy
No. of invitations:	455	343	53	195	700	321	600	300
No of Respondents (Response rate %):	114 (25.1)	149 (43.4)	42 (79.2)	151 (77.4)	199 (28.4)	139 (43.3)	127 (21.2)	192 (64.0)

Table 1: Information on the Surveyed Firms

The article is based on qualitative coding which can be defined as: “(...) *the process by which segments of data are identified as relating to, or being an example of, a more general idea, instance, theme or category*” (Lewins & Silver, 2007, p. 81). The data used for the coding analysis are from of an open question in the web survey where the managers were asked to express their own

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views on the business unit's responsibilities towards society. The term 'business unit' was used in order to link the perceived responsibilities closer to the managers' everyday practices. In total, 949 statements were generated from the open survey question—differing significantly in length and quality. Qualitative data analysis software (Atlas.ti version 5.2) was subsequently used to study the large data set. The process of data analysis can be divided into three steps:

- **Open coding:** Focus in the initial coding process was on the issues that popped up when the managers described their business unit's responsibilities towards society. Codes were selected inductively without predefined concepts and categories. Not to say that it was possible to dive concept-free into the sea of data (Charmaz, 2006). Researchers bring with them their own models and mindsets that affect all phases of the research process. However, an open-ended coding approach helps to ensure that the developed codes are less influenced by the researchers' pre-existing frameworks and thereby approximates the managers' own perceptions of societal responsibilities.
- **Targeted coding:** The results from the open coding led to reflections as to how the issues mentioned by the managers could be understood. The targeted coding focused more on the terminology used when describing common responsibility issues. Moreover, the first round of coding registered only the issues that were frequently mentioned by managers. The targeted coding emphasised the issues that were rarely or never mentioned by the managers even though they would normally be considered as common CSR issues. The targeted coding can therefore be said to have deductive elements. In the targeted coding, the quotations for the important codes were also printed out and analysed in an attempt to

examine patterns, understand relationships, get inspiration for new codes and make quality assurance (i.e., identify wrong coding).

- **Sorting, grouping and modelling:** During and after the two first steps of the analysis the codes were renamed, merged, split, grouped and regrouped in order to make sense out of the data. This process had both inductive and deductive elements. A part of this exercise was also to develop the models of how managers perceive the responsibilities of business towards society.

In summary, the qualitative data analysis software was used to sort and organise the data in a way that directs attention towards the important issues that appears in a text; it was not an attempt to make qualitative data quantifiable. The systematisation offered by the new software is helpful in the analysis of qualitative data, but systematisation in itself cannot replace the interpretation, imagination and creativity that take place throughout the research process and which constitute a precondition for developing new models and theories.

What Responsibilities Matter to Managers?

Managers often refer to several issues when articulating the responsibilities. In consequence, each text string can receive a number of different codes. To give a concrete example, one manager in the survey describes the responsibilities of business towards society as follows: "*Protection of the environment. Protection of the consumers' interests (health). Securing a good working environment*". In the open coding process such a statement would receive the following codes: [Customer/end user care], [Employee wellbeing and development] and [Respect of environment]. The codes used in the analytical process far outstrip the number of survey respondents. If a manager

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makes several references to the same issue (e.g., the environment) in the text string, it is only coded once.

Table 2 below shows some of the most popular issues identified during the coding process. Together, these themes cover much of what managers think of in relation to the responsibilities of business towards society. In the following sections, this article will give a more detailed description of the main categories of perceived societal responsibilities.

Issue:	Firm no.								Totals
	1	2	3	4	5	6	7	8	
<i>Respect for the environment:</i>	16	82	9	38	61	57	42	46	351
<i>Product issues:</i>									
Product provision	34	18	4	10	29	30	16	46	187
Product quality	31	6	0	5	13	12	1	30	98
Product safety	12	5	2	0	11	14	1	3	48
Product innovation	25	6	0	1	7	5	3	5	52
<i>Customer/end user care:</i>	33	4	3	5	13	22	5	24	109
<i>Employee issues:</i>									
Employee wellbeing and development	20	24	8	30	21	23	6	10	142
Employee health and safety	6	40	2	5	41	9	12	14	129
Job opportunities	3	23	1	6	8	7	3	2	53
<i>Communities and society:</i>									

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Community concerns	6	47	3	10	31	17	15	7	136
Society wellbeing and development	11	32	1	15	18	18	22	13	130
Society education	5	5	9	5	3	12	3	0	42
Sponsoring, philanthropy, donations, etc.	5	6	0	7	5	12	5	3	43
<i>Legal compliance:</i>	6	20	7	17	17	12	5	11	95
<i>Stakeholder/shareholders:</i>									
Shareholder concerns	3	18	1	1	10	6	7	6	52
Stakeholder concerns	1	17	2	2	8	5	10	7	52

Table 2: Key Groups of Societal Responsibilities

- Respect for the environment:** As seen from Table 2, the environment is often on the managers' mind when they are asked about the responsibilities of business towards society. Respect for the environment is the code that is most frequently used in the data analysis. Environmental concerns can be quite specific, but are mostly expressed in rather broad terms. For instance, one manager sees societal responsibilities as follows: *"It is our responsibility to care for our environment, whether this involves nature, people or historical sites should not matter. We should contribute to preservation, growth and protection"*. The respondents believe that the environmental responsibilities towards society are about minimising the environmental footprint by improving the production processes and outputs. One might say that the managers express strong support to the 'lean and green' discourse. Moreover, a small group of managers also believes that firms should focus more on environment-friendly products (35 codings).

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- **Product issues:** Providing products and services that satisfy the needs of the customers is also central in the managers' understanding of societal responsibilities. They often supplement this product provision argument with various references to product quality (e.g., "superior", "excellent" and "best-in-class"), safety and innovation. Overall, the respondents also feel that the firms should continuously develop and market new and better products that benefit the customers, the communities or the wider environment. For instance, a manager describes societal responsibilities in the following way: "*- Deliver products that our professional customers can work safely with – Deliver products that show a positive business case from an environmental perspective – Deliver products that contribute to an economically healthy society – Be a good company to work with and for*". Not surprisingly, especially the managers in the healthcare firm also tend to consider the access and affordability of the products as a key societal responsibility.
- **Customer and end-user care:** Related to products are the customers and end-users. For instance, one of the managers describes societal responsibilities as follows: "*Provide the best of customer service we can. By providing a great customer service, we will ensure to have loyal customers and as we all know, customers are the livelihood of any organization*". However, customer and end-user care is often an effect of product provision. The managers want to improve the customers' wellbeing and quality of life by offering them safe, innovative and high-quality products and services.
- **Employee issues:** Ensuring a safe and healthy workplace for the employees is a key priority for managers. Moreover, a number of managers express broader responsibilities, for instance, treating employees with dignity and respect and stimulating an inspiring, fun and

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dynamic workplace. In addition, some managers believe that the business unit is responsible for supporting education, training and other initiatives that develop employees' skills and competences. One of the managers describes societal responsibilities as follows: "** Guarantee the employability of our people through the development of competencies like job rotation, training, ... * Access to recruitment with no discrimination of age, gender, race, religion, handicap,... * Guarantee the maximum level of security at work * Favour the best working conditions (time flexibility, part time jobs, right tools & furniture, health cover, safe cars,...)*". The employee issues vary from "do no harm" by minimising accidents and health risks to "do good" by offering the employees opportunities for personal and professional growth.

- **Community and society:** A large number of managers believe that the firm has responsibilities towards the local communities and society more generally. However, it is difficult to precisely determine what these responsibilities actually include. Quite often, the responsibilities towards the local community or society seem to be a result of the business activities, environment-friendliness and the care of the employees. Managers believe that they create value to society by providing jobs, paying taxes and minimising the negative environmental impacts from the production. However, there are also examples of managers who think that firms should be more directly engaged in societal activities. For instance, support to education and donations (e.g., to music, festivals, sport events, etc.) still remain part of the managerial vocabulary when they talk about societal responsibilities. Moreover, there are several statements about how the firm should respect and protect local culture, traditions and rules.

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- **Legal compliance:** Legal compliance is also seen as a key societal responsibility. For instance, one of the managers thinks of societal responsibilities as "*[e]nsuring that we comply with all guidelines, rules and regulations set by governments and public authorities*". A closer analysis shows that only very few managers think that responsibilities mean going beyond legal requirements (2 codings). This is in contrast with some definitions of CSR, which explicitly consider CSR as something more than just compliance with laws and regulations (Dahlsrud, 2007).
- **Shareholders and stakeholders:** Managers also talk implicitly and explicitly about the firm's stakeholders. For instance, a manager argues that the firm's societal responsibilities are about "*conducting the business in ways that produce social, environmental and economic benefits for all our stakeholders*". Even though managers also talk about creating value for shareholders, only few of them adopt the view that societal responsibilities are only about shareholders. There are exceptions of course. For instance, one manager argues that societal responsibilities should be seen as follows: "*Our business unit has the responsibility to make the maximum amount of money possible given the capital provided by our shareholders and so provide returns to our shareholders*".

It is both interesting to look at what managers talk about and what they do not talk about. For instance, it is worth noticing that only few managers mention diversity management (25 codings), that is, responsibilities towards the disabled, ethnic minorities, persons with social problems, etc. Even fewer managers think of responsibilities in terms of equal opportunities and fair employment (18 codings). In a similar vein, work/life balance (10 codings) did not seem to be high on the managerial agenda when talking about societal responsibilities. Even though these issues may be

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implicit in some of the managers' general statements about employee wellbeing, the results from this study indicate that diversity management, equal opportunities and work/life balance do not seem to attract much attention compared with issues such as health and safety.

Likewise, as already mentioned, going beyond legal requirements is simply not an issue (2 codings). Moreover, relatively few managers mention supply chain issues (17 codings) or make references to codes of conduct, ethical guidelines, strategies and plans (18 codings). In addition, non-governmental organisations (NGOs) (2 codings) and other social pressure groups (0 coding) do not seem to matter. Last but not least, managers did not seem to pay much importance to global issues such as Third World development (13 codings), human rights (6 codings) and poverty reduction (3 codings). Not a single manager talks about corruption or bribery.

To summarise the findings so far, managers still tend to have a fairly traditional view of the firm's societal responsibilities. Even though some managers express broad societal responsibilities (e.g., making the world a better place to live in), they focus primarily on issues concerning the environment, employees and products - people, products and planet - rather than people, profit and planet. According to the managers, paying attention to these issues will ensure that the firm becomes a good corporate citizen and a respected member of society².

² The results bear similarities with a recent study of Blowfield & Googins (2006) who found that 27 per cent of 48 top executives saw the role of business as being about protecting the environment, taking care of the workers and being a good neighbour to the local communities. Perhaps one of the respondents from our survey hits the nail on the head by arguing that societal responsibilities are about the following: "*Care of the environment. Care for the people we employ. Care for those we impact with our products*".

Putting the Pieces Together: Towards a Practitioner-Based Model of Business Responsibilities towards Society

Managerial perceptions are often built around mental models, images and metaphors which shape the managers' understanding of the world as well as their decisions and actions (Harrison & Boyle, 2006; Hill & Levenhagen, 1995; Senge, 1992). One might say that the purpose of the article was to piece together a model of the models managers use when trying to grasp situations, events, actions and relationships in relation to CSR³.

Overall, managers perceive societal responsibilities as being about developing and marketing high-quality products, ensuring a good working environment and minimising the environmental footprint (see Figure 1). By doing so, the managers believe that the firm will be a good corporate citizen that creates value for the firm, the community and the wider society. In addition to these core societal responsibilities, which are all closely linked to the firm's transformation system, managers also tend to believe that the firm has responsibilities towards a broader range of stakeholders. These 'second tier' responsibilities are shown in the outer ring of Figure 1.

³ This article deals only with the mental models that can be articulated. The tacit, unconscious and routinised aspects of the societal responsibilities are not covered in the analysis (Pfeffer, 2005; Hill & Levenhagen, 1995).

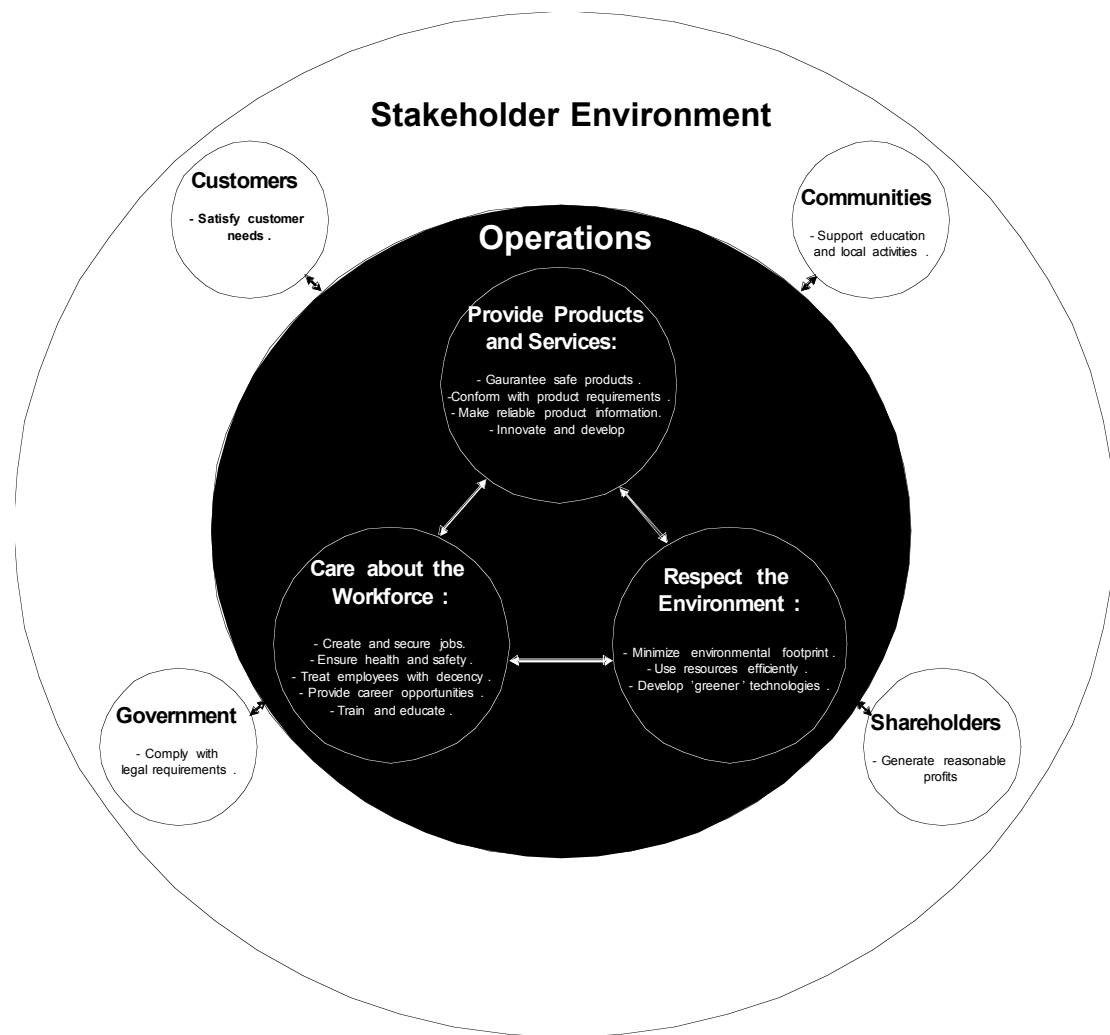


Figure 1: A Practitioner-based Model of Societal Responsibilities

The managers participating in the survey express a rather narrow view of societal responsibilities⁴. However, there are important individual differences between the managers. Where some

⁴ In general, this result seems to be in accordance with the overall findings from the RESPONSE project which concludes that managers tend to adopt a view of CSR that focuses on risk avoidance (“do no harm”) rather than generating positive social and environmental impacts (“doing good”) (RESPONSE 2007a, 2007b). This is in contrast with stakeholders which are more likely to have a broader view of societal responsibilities (Ibid.). The later findings are in accordance with Warhurst (2005, p. 152) who argues that “[t]he roles and responsibilities of business in society, in particular global business, are being defined more broadly. Stakeholder demands are increasingly going beyond the

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respondents adopt a reactive approach to CSR – focusing on compliance and risk avoidance –others have a much more proactive approach, believing that the firm could actually make a difference in society. Figure 2 captures this diversity by outlining the different perspectives of societal responsibilities that can be found in the survey (from “do no harm” to “positive force”) (RESPONSE, 2007a, 2007b; Warhurst, 2005). Analysis of the results indicate that today’s managers are typically found on the left hand side of Figure 2.

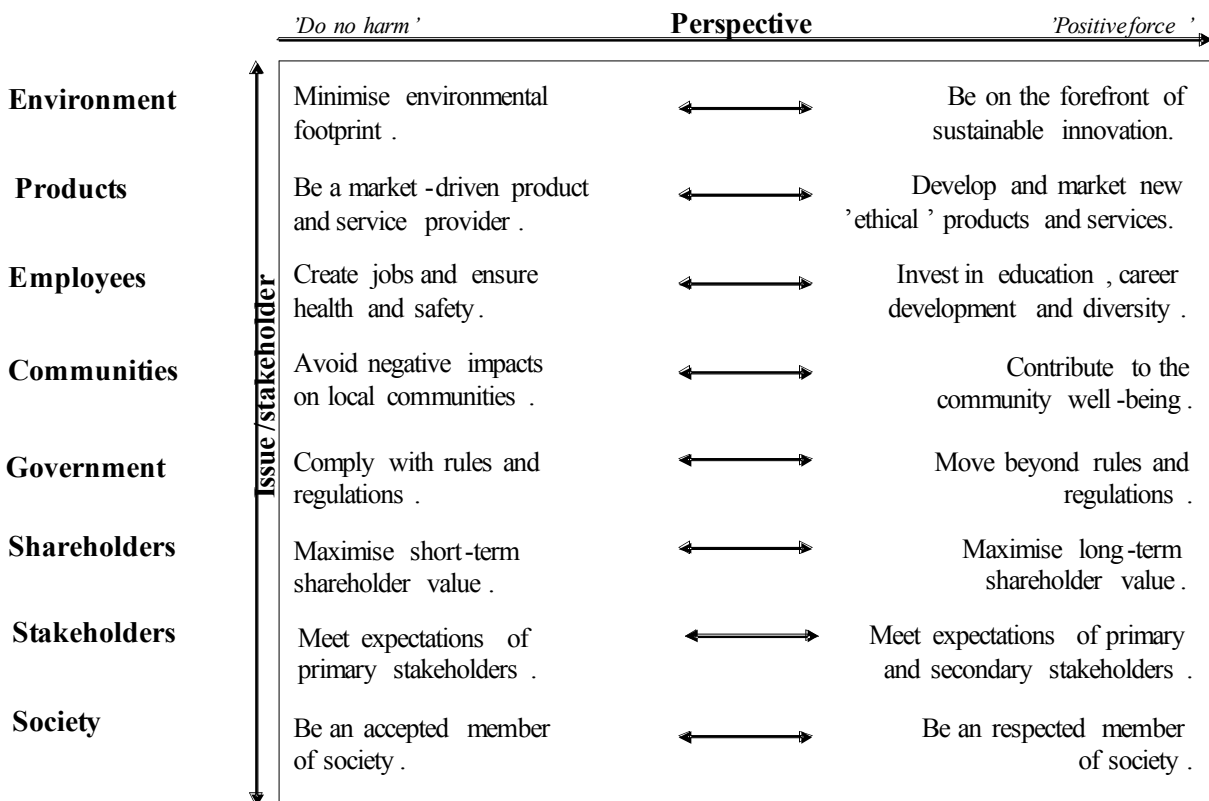


Figure 2: Societal Responsibilities as a Continuum

How do these models above relate to the existing conceptualisations found in the mainstream CSR literature? One of the key conclusions concerns the scope of societal responsibilities. Rather than

obligation to 'do no harm' to the responsibility of being a 'positive force' in contributing to worldwide social development goals".

focusing on the broad societal responsibilities, the managers in the survey are mostly occupied with the rather narrow responsibilities that are closely related to the operations of the firm: the products, the people, the customers, the environment and the local communities. Little is said about, for example, human rights, HIV/Aids, alleviation of hunger, the 2015 goals and poverty reduction.

Moreover, the findings also indicate that shareholders are not the only stakeholders who matter. The managers have—at least implicitly—adopted the stakeholder view of the firm. However, even though the managers represent firms with rather advanced CSR systems, they often consider the financial responsibilities as distinct from other societal responsibilities. It might be so that the stakeholder view of the firm considers the distinction between ‘economic’ and ‘social’ as quite arbitrary, but this distinction nonetheless seems to be very much alive among the managers in this survey (Harrison & Freeman, 1999; Mintzberg, 1983; Smith, 2003)⁵. There is probably still a long way to go before the boundaries between social, environmental and financial concerns are merged in the minds of today’s managers.

However, in other respects the managers express views that are probably closer to the stakeholder view than at least part of the CSR literature. For instance, stakeholder theorists have criticised the CSR literature for treating stakeholders as equally important (Freeman & McVea, 2001). This is not the case here. Analysis of the results show that the managers consider employees and customers as more important than, say, NGOs. Moreover, the rather narrow perceptions of societal responsibilities also indicate that managers think of these issues as being closely linked to

⁵ One of the central tenets of much stakeholder theory is the critique of the so-called separation thesis, i.e. the idea that it is possible to separate the economic from the social, business from ethics and the company from its stakeholders (Freeman & Velamuri, 2006; Wicks *et al.*, 1994; Freeman, 1994; Freeman *et al.*, 2004). However, the managers in this survey nonetheless seem to keep the separation thesis alive by distinguishing between social, environmental and financial responsibilities.

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the firms' core business activities. For instance, a manager argues as follows: *"The responsibility lies in a purpose beyond profit but should be part of the value proposition of the company and not be run as separate social responsibility initiatives that are distant from the company value proposition"*. This view is probably in accordance with stakeholder theory. A firm that cares about all its stakeholders (shareholders, customers, employees, suppliers, communities, etc.) is by definition responsible (Freeman & Velamuri, 2006). The much talk of the need for integrating CSR in the firm's core business activities may therefore be misplaced simply because CSR *is* simply core business. Let us end the discussion with a quotation from a manager in the survey:

"My business should allow constituencies which gravitate around it (employees, shareholders, local population, clients, etc.) to be better off than if the business did not exist. My business does not have a responsibility towards society. It is a matter of its existence that we need to design it in a way that is sensitive to all aspects around the delivery of the primary good or service. In other words, it is an essential term of the business equation."

Conclusion

Models of CSR often carry with them built-in assumptions about the purpose of business, its boundaries and its role in society. However, to what extent do real-life managers in everyday decision-making processes share these assumptions? A thorough knowledge of how managers actually perceive the role of business in society is a precondition for understanding current CSR practices and may ultimately help in bridging the gaps between firm behaviour and stakeholder expectations.

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This article set forward to explore how managers perceive the business unit's responsibilities towards society. Based on survey responses from over 1,000 managers in eight large international firms it was possible to identify a set of common issues that was frequently used by managers when describing these societal responsibilities. The analysis led to the development of a practitioner-based model of societal responsibilities that in some aspects differs from the existing conceptualisations of CSR.

Corporate activities have broad impacts on society, but the findings from the analysis indicate that managers still have a relatively narrow perception of societal responsibilities, which can be summarised as follows: take care of the workers and make the products and services that the customers want in an environment-friendly way. Managers do not believe that their responsibilities towards society cover issues such as social exclusion, Third World development and poverty reduction. However, it is worth noticing that the managers participating in the Web survey expressed very different ambition levels when it comes to responsibilities of business towards society.

This article of course has its limitations. First, the survey only addresses managerial perceptions in eight large international corporations. Realising that the managerial perceptions of societal responsibilities may be country- and industry-specific and that the firms participating in the survey in general have fairly advanced CSR systems it cannot be concluded that the views of the respondents will be the case across the board. Moreover, the managerial perceptions may or may not be in accordance with the values and worldviews of managers working in small and medium-sized enterprises. Second, the paper only focuses on the upper echelons in the organisations. The reason is, as mentioned earlier, that managers are considered as key change agents. However, it almost goes without saying that the perceptions and behaviour of the "street level bureaucrats" at the shop floor level are also important in understanding the firm's CSR practices. Third, it is quite

possible that some respondents tried to express socially desirable opinions regarding societal responsibilities instead of their own views. Fourth, it is worth remembering that the coding of interview data is a circular process. Patterns arise only after a while and hence codes developed at the later part of the analysis will also have to be applied for the first part of the text. This in turn may stimulate the development of new codes which require a new coding of the previous text. And so on. The process of analysis thus becomes a never-ending journey that makes all conclusions preliminary.

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