



Corporate Social Responsibility (CSR) and Corporate Profitability (CP): A Case Study of For-Profit and Non-For-Profit Organizations in the North-East of England.

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DECLARATION OF ORIGINALITY

I, Peter Asuata make this statement of fact declaring that this research has not been preceding submitted for a diploma or degree in any other university or other academic institution. And to the best of my belief and knowledge, the thesis comprises no material from previous published or written work by another investigator except where due reference is made in the thesis itself.

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ABSTRACT

Corporate social responsibility (CSR) as a concept suggests that organizations should play an impactful role in the societies they operate in, vis-a-vis the social and environmental impact of their business-level decisions. Prior research demonstrates that CSR is flattering because of stakeholder pressure, coupled with the lack of agreement on what ought to constitute CSR policies and practices. Although the relationship between society and organizations has been broadly researched for years, there are significant unresolved contradictions/ paradoxes about the nature of the relationship, resulting in variable perspectives in the narrative about the strategic role/responsibility of organizations in their societies/communities, regarding differences in shareholders' and stakeholders' values/interests. Proponents of CSR suggest that organizations have a duty to other stakeholders and not only their shareholders. However, critics argue that the primary role of any business organization is to maximize profits for shareholders within the confines of societal rules and regulations.

This PhD Thesis's overarching aim is to explore and enable both for-profit organizations (FPOs) and not-for-profit organizations (NFPOs) in the North-East of England to maximize the benefits of integrating Corporate Social Responsibility (CSR) into their Business-level strategies. To achieve this aim, a mixed research methodology underpinned by a pragmatist philosophy was adopted; comprising of 458 Qualtrics Online Questionnaire Survey (representing 85.3% response rate), involving NFPOs and FPOs from different economic sectors (services, manufacturing, and commerce), in addition, data was collected using eight (8) Semi-structured interviews of top-level managers (CEOs, Directors, Senior managers). The Questionnaire data are subjected to SPSS statistical analysis which reveals a positive and significant correlation between CSR (dependent variable) and Critical factors (independent variables) factors. In addition, NVivo thematic content analysis of the Semi-structured interview transcripts reveals an association between current CSR policies and practices and the Critical factors driving or inhibiting FPOs and NFPOs from maximizing the benefits of integrating CSR and Business-level strategies.

The combined/mixed statistical and thematic results reveal three (3) key findings. First, FPOs and NFPOs that implement CSR policies and practices achieve/sustain their competitive advantage, by enhancing their public corporate image, and brand recognition. Second, that some organizations are not fully disclosing/reporting their CSR policies and practices to the satisfaction of both shareholders and stakeholders. Third, CSR policies and practices have a significant positive correlation with the corporate profitability of FPOs in the Northeast of England. The thesis's holistic framework contributes significantly to knowledge by identifying key sources of competitive advantage based on the thematic findings. The major limitations relate to time and resource constraints due to the COVID-19 pandemic. Consequently, areas for further research would seek to increase the sample size to include other regions in England and the UK and use a more rigorous statistical analysis.

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List of Abbreviations

CQC Care Quality Commission

CSR Corporate Social responsibility

CP Corporate Profitability

KFC Kentucky Fried Chicken

AD Before Christ

HIV human immunodeficiency virus

UK United Kingdom

MP Members of Parliament

LSOA Lower Super Output Areas

HM Revenue and Customs

NFPO Non-For-Profit Organization

FPO For-Profit Organization

CEO Chief Executive Officer

RQ Research Question

UK United Kingdom

NEPIC North-East of England Process Industry Cluster

GVD Gross Value Added

USA United States of America

GDHI Disposable Household income

EU European Union

YMCA Young Men's Christian Association

UN United Nations

CPSC Consumer Product Safety Commission

OSHA The Occupational Safety and Health Administration

EEOC The Equal Employment Opportunity Commission

UNFCCC The United Nation Framework Convention on climate Change

BSR Business for Social Responsibility

CSF Corporate social performance

UNGC United Nations Global Compact UNGC

NGO Non-Governmental Organizations

PS Private Sector

PC Private Company

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CHAPTER ONE

Introduction

1.1 Introduction

This chapter introduces the thesis by providing the background information and rationale required for a successful longitudinal doctoral/PhD study. The background information includes the author's professional/personal development over the years concerning the strategic role of corporate social responsibility (CSR) in societal well-being/development in the pursuit of corporate profitability (CP) in both industries (private and public sectors) of economies. Also, a synthesis from the critical review of extant/existing literature and prior research is provided to highlight the research problem situation and significance of this thesis regarding CSR and CP as a case study of the North-East of England. Since the paradox between the demand for CSR and demand for CP remains unresolved for many private-sector (for-profit) and public-sector (not-for-profit) organisations following the post-pandemic global business environment (De Wit, 2020; Luu, 2019; Kim, Nobi and Kim, 2020; Yasir *et al.*, 2021), the next paragraph outlines the indicative structure and content of this introductory chapter.

The remaining part of this chapter comprises four sections. Section 1.2 briefly explains the author's professional background and his contextualised connections with the research topic, which is followed by a short overview depicting the essential role played by CSR and CP in business, society, and the overall global economy. This underpins the researcher's personal motivation and rationale for the study. Section 1.3 provides a summary of the historical development of CSR and highlights the fact that there are meagre studies that have previously investigated the nature of the relationship between CSR and CP. Furthermore, the chapter also examines how to reconcile or manage the two opposite demands of the organizations across a diverse range of industries, especially in the context of North-eastern England. Section 1.4 discusses the research problem by mapping and aligning the three key research questions to four specific research objectives and the choice of research design and methods. This is followed by a discussion on the significance and key limitation of the study and its contribution to knowledge vis-à-vis the thesis' aim and rationale. Finally, Section 1.5 provides a summary of the chapter including an outline of the structure and content of the thesis.

1.2 Professional Background Information – Author’s Personal Motivation and Rationale for the Research

In this section, the author briefly explains his professional background and contextualised connections with the doctoral research topic, followed by a concise overview of the key reasons why CSR and CP play a critical role in the rapidly evolving and dynamic global business environment of the 21st century. These reasons form the basis for the author’s personal motivation and rationale for undertaking the doctoral study, wherein the research context is focused on the North-East of England.

1.2.1 Personal Motivation and Rationale

The requirement for exploratory or empirical investigation is to justify and outline the existing gaps vis-à-vis the key research questions to be addressed. The biographer and the professional experience of the author played a critical role in shaping the research topic, and the connection is briefly rationalised as follows.

The author is the founder of Asuata Housing Limited (<https://find-and-update.company-information.service.gov.uk/company/14614501>) with the company registration number (CRN): 14614501. It is a housing programme that provides job opportunities and housing facilities in the North-East of England for the homeless, those facing domestic abuse, international students facing accommodation challenges, and the less privileged due to the continuous rise in the cost of living. Furthermore, the researcher is the director and founder of Step In Care Ltd (<https://find-and-update.company-information.service.gov.uk/company/12464573>), a healthcare recruitment agency registered with the company house in England and Wales (CRN:12464573) and the Care Quality Commission. The agency provides job opportunities and temporary, casual, and permanent staff to healthcare industries in North-eastern England, such as care homes, domiciliary care, and NHS, with over £500,000 turnover in the second annual accounting review. Additionally, the researcher is the founder and co-owner of Cleaning for You Limited (<https://find-and-update.company-information.service.gov.uk/company/14760288>), a cleaning company that provides jobs opportunities and clean homes for domestic and commercial clients in the North-East of England. Finally, the researcher is the senior pastor and chairman of the Redeemed Christian Church of God Living Faith Sunderland (<https://register-of-charities.charitycommission.gov.uk/charity-search/>

[/charity-details/5130118](#)). This is a charitable organisation registered with the charity commission in England and Wales (charity registration number: 1180182), which provides spiritual and physical support to the needy in the community by working with various partners, such as Aldi, Tesco, KFC, Greggs, Lidl, community lottery fund, neighbourly etc. In parallel to the author's entrepreneurial and charitable activities, the author also holds a position as a lecturer within the faculty of business, law, and tourism at Sunderland University, with over ten years of working experience in the hospitality industry in the United Kingdom.

However, the author's passion for responsible businesses, CSR, and the benefits of charitable engagement to businesses, particularly in the North-East of England, emerged from the author's research on CSR during his master's degree programme at Sunderland University. During this period, the researcher discovered a significant misconception held by many shareholders and companies regarding CSR. This misconception suggests that CSR is solely a business strategy that involves giving away a part of shareholders' profits or dividends to social, environmental, and charitable causes, without receiving any form of return or benefit. The purpose of this research is to evaluate this misconception and explore this knowledge gap in-order-to inform and enable both for-profit organisations (FPOs) and not-for-profit organisations (NFPOs) in the North-East of England to maximise the benefits of integrating and pursuing CSR into their business strategies and goals, respectively.

The practices and concepts of CSR are progressively becoming well-known, and increasingly gaining a considerable amount of interest from government bureaucrats, company leaders, stakeholders, shareholders, and academicians (Rayne, Leckie and McDonald, 2020; Xie *et al.*, 2020; Carlini and Grace, 2021; Wasilczuk and Popowska, 2022; Stavins and Reinhardt, 2010; Zutshi and Adams, 2004). Consequently, a significant increase and growth of the academic body of literature have been observed with respect to the practical and theoretical aspects of CSR, in addition to the huge increase in the figure of companies now including CSR in their business strategies (Secchi, 2007; Kramer and Porter, 2006; Lantos, 2002) and the consistent social media influence on the brand image of companies in today's global business world (Kim, Nobi and Kim, 2020; Carlini and Grace, 2021). But there is no commonly agreed meaning of CSR (McWilliams and Siegel; Jones, 1999; Carroll, 1991; Testa, Boiral and Heras-Saizarbitoria, 2018; Yasir *et al.*, 2021), current definitions are associated

with how companies take responsibility for their social, economic, and environmental impact or influence in their method of operations while simultaneously minimising the negative impacts and maximising the benefits.

The definitions for CSR range from companies focusing on growth through various responsible business activities to improve organisation image, reputation, publication, ethical, environmental, and economic concerns on the one hand, and the wider demand to incorporate stakeholders' interest and ensure the maximisation of shareholders profits on the other hand (Watts and Holmes, 2000; Friedman, 1962; Patrizia, 2012; Diana et al, 2015a; Boiral, 2018; Yasir *et al.*, 2021). Additionally, the perception of the government as the sole entity responsible for improving living conditions and societal well-being is changing. With an increasing awareness of the government's limited resources, society is recognising the need for corporations to take a more active role in addressing community needs where they operate or conduct their businesses. Hence, people have higher expectations and concentrate on the part and duties of the corporations in our institutions to increase the CSR role play by them (Al-Ali and Ali, 2012; Mirshak and Jamali, 2007; Hertog, 2006; Martínez and Rodríguez del Bosque, 2013; Hur, Moon and Kim, 2020a). Consequently, CSR has become an integral element of every company's decision-making process or agenda. As a result, many corporations are now actively considering alternative methods to enhance the firm affiliation on the general society, stakeholders, ecosystem and at the same time ensuring company's success in their quest to maximise shareholders' returns (Mandurah et al., 2021; Stavins and Reinhardt, 2010; Visser, 2008).

The consistent rise in the role CSR plays in fostering economic, public, and environmental growth. As a result, companies that implement CSR are reaping significant rewards (Diana Corina Gligor – Cimpoieru and Munteanu, 2015; Kim and Ji, 2021; Wei and Jung, 2021; Grabner-Kräuter, Tafolli and Breitenecker, 2023). It is suggested that the determination of any organisation to engage in socially responsible business activities to support the capacity building of their operating surrounding is essential for the growth of all developing and developed nations (UN Global Compact, 2010; BPD, 2002; Maqbool, 2015). The advantage of any nation over its arrival position and the welfare of its people, is determined by the nations' social issues (Tench, Sun and Jones, 2012; Luu, 2019; Schaefer, Terlutter and Diehl, 2020). Whitfield (2021) and Business-Live publication and NatWest North-East Business

Activity Index (2021) have demonstrated that the North-Eastern economy continues to experience upward trajectory growth in the UK. Furthermore, the chairman of NatWest North regional board, Richard Topliss, said, “North-East corporations benefited from strengthening request conditions amid the easing of Covid-19 restrictions, and continued to scare up output due to sustained growth of new work” (Business Live, 2021). This can be exemplified by the collaboration of businesses in the North-East of England during the COVID-19 pandemic to support their local communities, thereby validating the United Nation’s Combat argument.

Therefore, this research is focused on FPOs and NFPOs in the North-East of England as it will provide insight into how such organisations regard CSR. Furthermore, the author is conversant with charitable work with a charitable organisation and is currently partnering with eight organisations, including Aldi, Tesco, KFC, Greggs, Fare-Share, Community Lottery fund, Lidl, and Fare-share to support and provide the required items for the needy in our community. Lastly, the research topic is relevant as the author’s professional and personal network is based on CSR.

Moreover, in June 2018, the North-East Chamber of Commerce and Go North-East launched a region-wide CSR initiative. The purpose of this initiative was to investigate the way in which regional companies could actively engage in CSR to help North-East organisations that were interested in CSR but lacked the technical skills and means to plan effectively and benefit from the lessons learned from the actionable events and real-life scenarios. In addition, Go-North East and North East Chamber of Commerce (2020) agreed to release a CSR guide to help identify the key areas that drive and encourage organisations to implement CSR, as well as shine further light on the meaning of CSR, its link with respect to their business proposition and values, the relevant steps they can take to assist the local community, and the charitable matters without compromising on the business performance and objectives. Warnock (2018) stated, “We are confident this work with Go North-East will encourage more North-East businesses to support local initiatives and see the advantage from their own point of view. Many CSR projects really develop the donor companies’ team (as well as the beneficiaries) by improving staff and building teamwork.”

In addition, the commercial director of Go North-East, Stephen King, said, “We take our role in the local community very seriously and see the value in investing in

initiatives which benefit local people, the regional economy, and our team members. We hope through this partnership many other companies considering CSR, can be encouraged to see the value for their business too” (Go North-East, 2018). Furthermore, the CSR campaign initiative launched by both companies aimed to create CSR awareness in North-eastern England to encourage businesses to acknowledge the financial and practical advantages of a well structure CSR policy. For example, according to Tom (2018), “there are innumerable CSR opportunities in our region, to suit any companies’ objectives, across a range of sectors and skill sets, including charitable work and collaborative initiatives where partnerships are set up for mutual benefits and environmental work.”

However, a few factors are evolving within business customs to ensure that the right people benefit from the business operations (Arevalo and Aravind, 2017; Kim and Ji, 2021; Grabner-Kräuter, Tafolli and Breiteneker, 2023). In the current global business landscape, the influence and impact of social media have made it imperative for companies to be mindful of their activities and the perceptions of the stakeholders. The relevance of diverse stakeholders in any company setting is now widely recognised. Therefore, businesses are compelled to adopt different methods to implement CSR measures for the benefit of all those concerned (Al-Azhar *et al.*, 2019; Niño-Muñoz, Galán-Barrera and Álamo, 2019; Zhou *et al.*, 2023). However, the way in which different businesses implement CSR changes is based on the specific areas of their operations that may have produced negative impacts. CSR can sometimes be confused with the word “Corporate Charity”; however, corporate charity involves money donation and providing opportunities to the community and stakeholders, whereas CSR is a company’s obligation to consider abiding by CSR guidelines and ensure that their actions are acceptable and within the established guidelines (Mohapatra, 2014; Ali, Frynas and Mahmood, 2017a; Dunn and Harness, 2018; *Business Wire*, 2020). An example includes the impact of company activities on the environment, local community, and society at large. These rules are intended to safeguard any negative influence presented by a company’s activities on the economy, environment, and stakeholders.

Furthermore, the CSR model is designed to provide each organisation with a higher ability to achieve sustainable development, which could assist in reaping continuing benefits for the company and its stakeholders, irrespective of the scope of the

business (Patrizia, 2012; Cimpojeru and Munteanu, 20215a). A company will become more competitive when it implements CSR within the business and its surrounding community. This is because the higher the sustainability of a company's improvements, the more effective the business becomes (Soderstrom, Soderstrom and Stewart, 2017; Dorobantu *et al.*, 2018; Morrison and Zhang, 2021). CSR holds appeal for several companies as it offers the potential to improve sustainability without causing a negative impact. However, not all businesses are willing to make changes to integrate CSR into their business model (Klimkiewicz and Oltra, 2017a, 2017b). Nonetheless, the type of organisation that is willing to implement the required changes to implement CSR is determined by the kind of changes the company is willing to make, as well as the scope of the asset to ensure that the organisation conforms to suitable guidelines will likewise be determined by the kind of company it is. The required resources for this purpose are not viewed as an investment but rather an expense as the expected result is considered to return the investment (The Conference People, 2018).

1.2.2 The North-East of England – The Research Context

One of the nine official regions of England is the North-East, and it is at the first level of the Nomenclature of Territorial Unites for Statistics (NUTS) in terms of statistical purposes. According to Statista (England: Region Population, 2018), the population of North-East England is about 2,670,000, covering Northumberland, County Durham, Tyne and Wear, Teesside, and a small part of North Yorkshire. Large settlement in this region includes the city of Sunderland, Newcastle upon Tyne, Darlington, Durham, Gateshead, Hartlepool, Middlesbrough, Redcar, South Shield, and Stockton-on-Tees in no particular-order (Clark, 2021). The historic importance of the region is paraded by the Durham Castle and cathedral heritage sites, as well as Northumberland's ancient castles and one of the Roman Empire frontiers, the Hadrian's Wall. Roman archaeology is widely spread across the region, and an extraordinary exhibition is built around the Roman Fort Segedunum at Wallsend and the Forts beside Hadrian's Wall, which are complemented by the various artefacts that are revealed at the Great North Museum Hancock in Newcastle, Monkwearmouth, St. Peter's church in Sunderland, and Jarrow St. Pauls. These artefacts hold significant historical importance with a joint bid to become a world-class heritage site (Samson, 2017).

The North-East region has a strong religion history, which is demonstrated in the works of Lindisfarne Gospels and Anglo-Saxon Chronicle, Cuthbert (634–689 AD), Bede (673–735 AD), and Hilda of Whitby (614–680 AD). These works were enormously influential in the early church and are adored by some today. However, these saints normally associated with the Island monasteries of Lindisfarne, Wearmouth Jarrow, and the Abbey-Whitby. Scholars regard Bede as the greatest Anglo-Saxon since he worked at Wearmouth and Jarrow monasteries and translated forty books on all areas of nature, astronomy, history, poetry, and theological issues, such as the lives of the Saints. Moreover, one of his best-known works includes the Ecclesiastical History of the English people. The Lindisfarne Gospels, attributed to Eadfrith, a monk who eventually became the Bishop of Lindisfarne in 698, is renowned as one of the most celebrated literary and artistic works ever produced in the region. It was created as a tribute to Cuthbert.

Unfortunately, on 6th June, 793, the Vikings and other parties from Norway landed on the shores of North-East England, raiding, and attacking the monastic hamlet on Lindisfarne. This caused the monks to flee for their lives, and Bishop Higbald took refuge on the mainland. Following the initial raid, Vikings raids, settlements, and battles persisted in the region for approximately 300 years until Williams the Conqueror arrived and defeated King Harold at the Battle of Hastings in 1066. However, the raids and attacks halted as the Vikings were allowed to settle in the Northumbrian land and plough and support themselves with the proceeds. Thereafter, the Anglo-Saxon Kingdom of Northumbria expanded from the Scottish boundaries at the Firth of Forth to the North, York to the South, and its capital down to the Humber. The reign of autonomous Northumbrian kings came to an end in 954 when Eric Bloodaxe was killed at the Battle of Stainmore in Westmorland. Subsequently, England was governed by Alfred, the great-grandson of Eadred, which led to the beginning of machinery national government. Viking heritage can still be observed in the language and names of places in North-East England, as well as in the DNA of the region's inhabitants. Nationally, the name "Newcastle" originated from the castle built immediately following the conquest in 1080 by King Robert Curthose, the eldest son of William the Conqueror (Hoole, 1969; Ayre, 1988; Rushton and Morgan, 2005; Metcalfe, 2006; Dalton, 2015; Chase, 2016; Dalton, 2017; Green *et al.*, 2018; Jackson, 2019).

Geography

The region is characterised by hilly terrain, with sporadic hilly areas in the West and North. In contrast, the South and East of the region are characterised by arable land and urban areas. The Cheviot is the highest point in the North-East of England in the Cheviot Hills at 2674 ft. In addition, the North-East also includes the urban centres of Wearside, Tyneside, and Teesside. Furthermore, the region is famous for the iconic natural beauty of its Northumberland, National Park, coastline, and the Pennines, which includes Weardale and Teasdale (Hoole, 1969; Rushton and Morgan, 2005; Metcalfe, 2006; Pears, 2012; Jackson, 2019). Figure 1.1 to Figure 1.12 below demonstrate some of the landmarks of the North-East of England.

Figure 1.1 Durham Cathedral in Durham



Source: (Durham cathedral, 2023)

Figure 1.2 Angel of the North in Gateshead



Source: (*The making of "The Angel of the North" | Art UK, 2018*)

Figure 1.3 The Bowes Museum



Source: (the Bowes Museum, 2023)

Figure 1.4 Bamburgh Castle



Source: (*Bamburgh Castle free to bloom | Northumberland Wildlife Trust, 2020*)

Figure: 1.5 Holy Island and Lindisfarne Castle



Source: (*Lindisfarne Castle history | Northumberland, 2023*)

Figure 1.6 Hadrian's Wall



Source: (*Hadrian's Wall Path self-guided walking tour | Macs Adventure, 2023*)

Figure 1.7 St Mary's Lighthouse



Source: (*St Mary's Lighthouse | Visit North Tyneside, 2013*)

Figure 1.8 Penshaw Monument



Source: (*Penshaw Monument | Tyne & Wear*, 2023)

Figure 1.9 Tynemouth Priory



Source: (*Tynemouth Priory*, 2020)

figure 1.10 Alnwick Castle in Winter



Source: (*Alnwick Castle Opening Times & Ticket Prices | Alnwick Castle, 2019*)

Figure 1.11 Guisborough Priory



9

Source: (*History of Guisborough Priory, 2020*)

Figure 1.12 Yarm Viaduct



Source: (*Yarm Railway Viaduct*, 2019)

Climate

The region faces a Marine west coast climate, which is commonly found along the west coast of central latitude continents. It includes a narrower temperature variety than the South of England and adequate precipitation most of the year. The winters and summers in the region are relatively mild due to the strong maritime effect of the North Atlantic Current of the Gulf Stream. The meteorological department operates numerous weather stations in the North-East, and the offices demonstrate the regional differences in temperature and their link to the distance from the North-East Sea. However, the warmest summers in the North-East are typically recorded in Middlesbrough and Stockton-on-Tees zone. Between 1981 and 2010, the average high temperature in July was 68.7 °F. The precipitation was found to be generally low by English standards; however, the region also receives a low level of sunshine. Stockton-on-Tees, for example, averages 574.2 mm of precipitation annually, whereas Tynemouth averages 597.2 millimetres. Although the summers on the northern coastline are significantly cooler compared to the southern and central inland areas, in Tynemouth, the average temperature in July hovers just above 64°F. However,

further inland, frosts during Winter are slightly more common due to the greater distance and higher elevations from the sea (Johnson *et al.*, 2009; Snape and Redman, 2012; Wheeler, 2013; Zhou *et al.*, 2013; Hinder *et al.*, 2014; Kjesbu *et al.*, 2022).

Table 1.1 The North-East Local Government

| Local Authority | Ceremonial County | Combined Authority |
|-------------------------------|--------------------------------|--------------------|
| Northumberland | | North of Tyne |
| Newcastle Upon Tyne | Tyne and Wear | |
| North Tyneside | | |
| Gateshead | | |
| South Tyneside | | |
| Sunderland | | |
| County Durham | County Durham | North-East |
| Darlington | | |
| Hartlepool | | |
| Stockton-on-Tee (North Tees) | North Yorkshire (Part only) | Tees Valley |
| Stockton-on-Tees (South Tees) | | |
| Redcar and Cleveland | | |
| Middlesbrough | | |

Source: (Warren, 2017; D. M. Jackson, 2019)

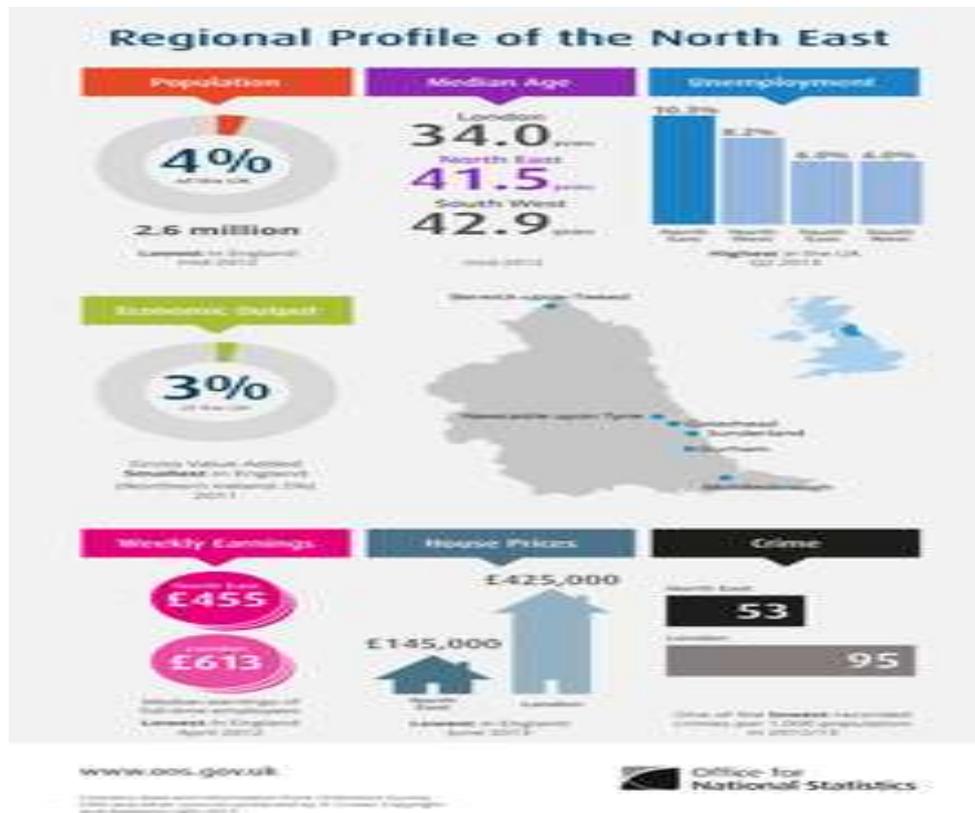
Demographics

The British region of South-West and Scotland has seen the smallest immigration in over 50 years. Moreover, the North-East region has the lowest rate of HIV disease in the United Kingdom; however, the region shows the highest rate of heart attack among men and lung cancer among women in England, while the men in this region have the highest lung cancer rates in the entire UK (British Immigration, 2005; Public Health England, 2013; North-East Statistics, 2019).

According to the Office for National Statistics (2017), the North-East of England has the highest unemployment rate of 5.5% in the UK. However, the youth unemployment rate in the region increased to 24.8%, with fifty-one thousand unemployed people, thereby putting the region on the second highest among UK males (National Statistics, 2019). However, since the beginning of the COVID-19 pandemic, the unemployment rate in North-East England has soared. The current unemployment rate in the region is 71.2% compared to 75.2% in national statistics. The current, 84, 000 are unemployed in the region, predicted to raise over the quarter, bringing the number of

people collecting benefits to 121,126, making it 47,522 benefits claimers since the beginning of the year 2021 (National Statistics, 2021).

Figure 1.13 Regional profile of the North-East



Source: National Statistics (2019)

Elections

Previous research has shown that the North-Eastern region usually votes for the Labour Party. 47% of the electorate voted Labour in the 2015 election, while 17% voted UKIP, 25% Conservative, 6% Liberal Democrat and 4% Green. Furthermore, in the 2009 European Elections, Labour received 25% of the regional votes, whereas 20% went to Conservative, 18% of the votes were received by Liberal Democrats, and 15% were for the UK Independence Party. However, the North-East has seen a significant change in recent years as voters have begun to support other parties. For example, in the 2019 election, several of the constituencies were won by the Conservative party and their representatives increased to 10 MPs. The North-East wide votes were 38% Conservative and 43% Labour (UK Reform, 2019).

Table 1.2 Numbers of MPs Returned Per Party

| Numbers of MPs Returned Per Party | | | | |
|-----------------------------------|-----------|-----------|-----------|--------------|
| Affiliation | 2010-2015 | 2015-2017 | 2017-2019 | 2019-present |
| Conservative Party | 2 | 3 | 3 | 10 |
| Labour Party | 25 | 26 | 26 | 19 |
| Liberal Democrat UK | 2 | 0 | 0 | 0 |

Source: (D. M. Jackson, 2019)

Population Generics

The Tweeddale, with North-East England, was the ancient tribal Kingdom of Bernicia. The tribe is prominent for providing the steady ancestry of its present-day indigenous population, which has been recognised by DNA investigation to be a side-shoot of the group “Cumbria, Scotland and the North of Ireland”. However, they are not intimately related to the British people (The Fine-scale Generic Structure of British Population, 2015).

Social Deprivation

According to Machine (2015), social deprivation research has been conducted to assist the local partners in developing a regional strategy to better understand the factors affecting deprivation in the North-East. The investigation was divided into two main parts. The first was to determine whether there are other types of disadvantaged neighbourhoods in the region and how they can be recognised better. The second aimed to provide a summary of helpful strategies to confront deprivation in each of these North-East areas. Moreover, the Indices of Deprivation (2010) noted that 34% of the region is Lower Super Output Areas, which is among England’s 20% highly deprived areas. According to the English Indices of Deprivation (2007), before County Northumberland and Durham Council districts became unitary powers, the most deprived areas included Middlesbrough (9th in England), Easington (7th), Wear Valley (33rd), Hartlepool (23rd) Newcastle upon Tyne (37th), Sunderland (35th), South

Tyneside (38th) Redcar and Cleveland (50th), Wansbeck (46th), Gateshead (52nd), Derwent-side (73rd), Sedgefield (54th), Stockton on Tees (98th), and Blyth Valley (80th). Hence, unemployment in the North-East has caused several problems as it has caused many children to grow up in households where the adults do not work. An example is Easington, where 40.3% of a household's adults do not work (The Office of National Statistics, 2013).

Economic Data

The Office of National Statistics (2012), BBC (2013), and HR Revenue and Customs (2016) have compared the North-East of England to other parts of the United Kingdom. It was observed that the region has the highest worth of goods exports compared to the size of the North-East economy with the largest percentage of the public sector employed with the smallest gross household income per head. In addition, the North-East exports of products conveyed as a percentage of "gross value added" (GVA), with the highest of England regions at 29% in 2010, likened to the United Kingdom's average of 20%, over half of the exports to the EU (55%). Also, the public sector employed a quarter of the people in the region (24.6%), which is the biggest fraction among the English regions, down from 27% in 2009. Furthermore, the North-East Gross Disposable Household income at £16,995 per head in 2020 (Office National Statistics, 2020), and the region contribute 3% of the United Kingdom GVA, and in the manufacturing industries, 14% of the region's total GVA, which stands as the largest industry contribution for the North-East. Finally, North-East England has the uppermost rate of economic inactivity of regions with 25% of the people aged 16 to 64 in 2011.

Figure 1.14 HR Revenue and Customs % GVA



Source: HR Revenue and Customs (2016)

Political History

The North-East region was established in 1994 and was formerly described as the counties of Tyne and Wear, Cleveland, Durham, and Northumberland. However, the reform of local government eliminated Cleveland before a unitary authority was created. Furthermore, in 2004, a referendum was conducted to determine whether the region should have a directly elected regional assembly. However, 78% (696,519) of the people voted against this idea, and only 22% (187,310) of the people voted “yes”. The Deputy Prime Minister at that time, John Prescott, admitted that his plans for the North-East decentralisation had suffered definite defeat, and Bernard Jenkin from the Conservative Party and the spokesman for the North-East agreed the vote would suggest the end of the campaign for the region assembly (BBC, 2004; North-East England Devolution Referendum, 2004). Subsequently, in 2014, the region’s combined authority was founded, which covered a large part of the area. The North Tyne powers later separated, resulting in the formation of Wear County, Tyne & Wear, and Durham Counties. Moreover, in 2016, the Tees Valley Borough authorities were established, comprising Hartlepool, Darlington, Redcar and Cleveland, Stockton-on-

Tees, and Middlesbrough (McCord, 1979; *North East England in the 21st Century*, no date).

Industrial Heritage and Industrialisation

The North-East of England Process Industry Cluster (NEPIC; 2014) and Gwynne-Jones (2013) noted that after 2000 years of manufacturing activities in the region due to the abundant minerals such as coal and salt, the North-East chemical industry boomed across the entire region. Currently, pharmaceuticals are primarily produced in the area, with the middle region specializing in fine chemicals, and Teesside specializing in petrochemicals and commodity chemicals. In addition, all of these organizations are members of the NEPIC. Moreover, Tyneside comprised the early chemical industry, manufacturing soap and glass. The most essential chemical action in the 19th and 18th eras was the production of Alkali used to make soap, which is mixed with sand and lime to form glass. David (2015) suggested that the industrial revolution effects could be seen via an economy dominated by steel and iron, shipbuilding and mining, and the rationalization of chemical companies in 1891. The following figures demonstrate industrial development in North-East England.

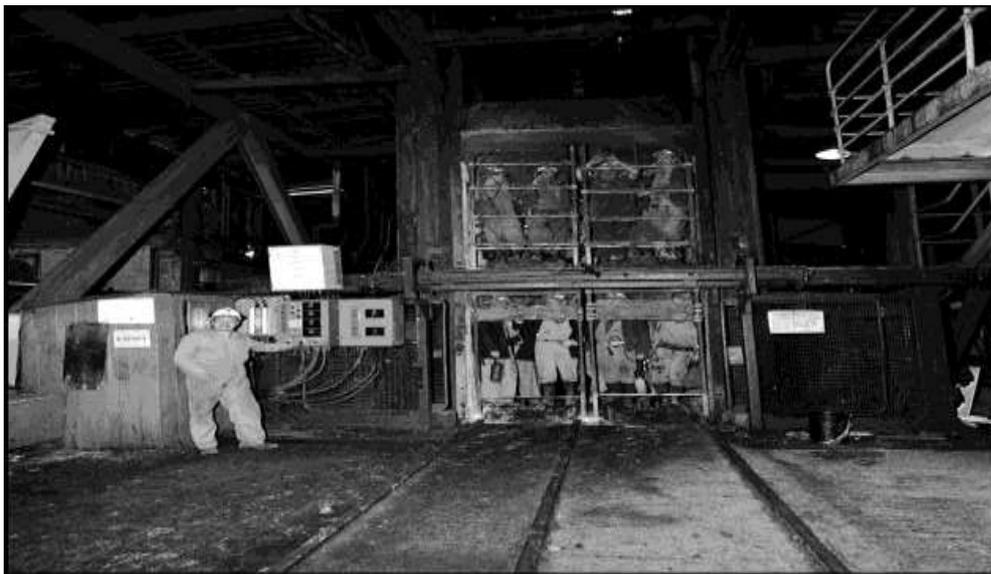
Figure 1.15 Alkali Act



Source: Alkali Manufacturing (Tyne Dock, 1822)

This is a famous chemical work that played a part in the development of the Alkali Act in the UK Alkali Manufacturing. This chemical industry is most closely connected with Teesside however, the early chemical companies of the 18th and 19th centuries, were located on Tyneside. The most essential chemical action was the production of alkali, which when combined with fat produces material for soap making, and when combined with sand and lime can be used to manufacture glass (Tyne Dock 1822, Felling Share Tyneside 1826, Friars Goose Gateshead 1828).

Figure 1.16 Caged Miners



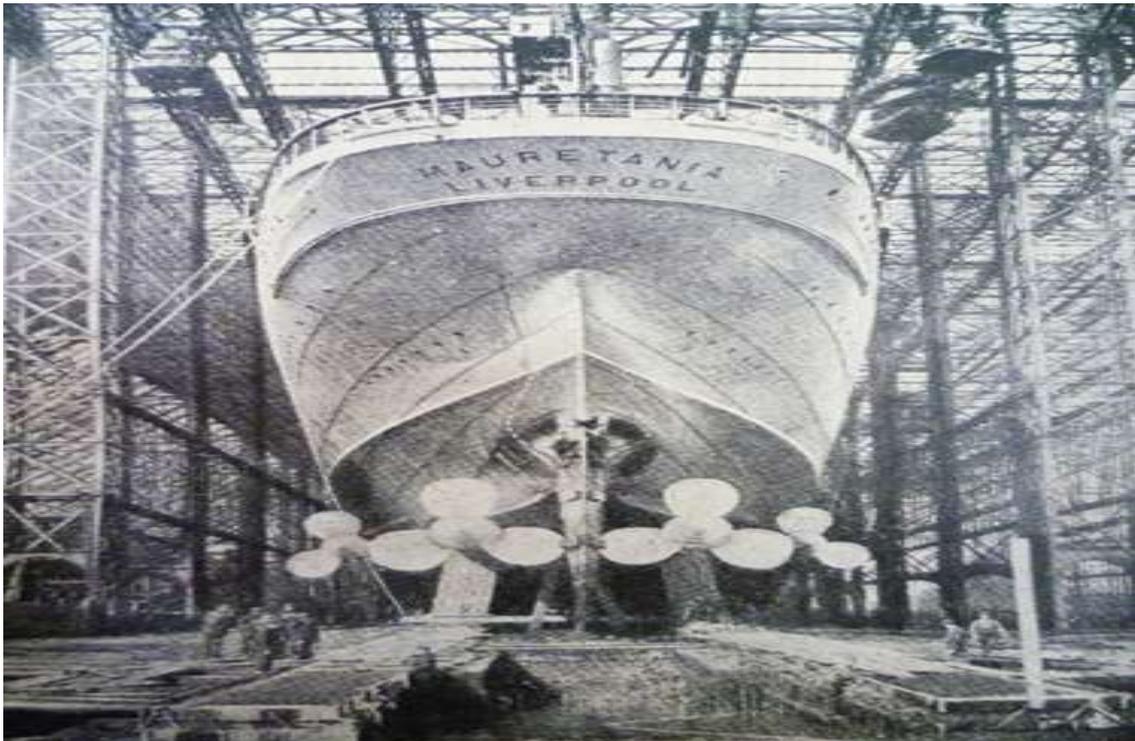
Source: (*Caged Miners* | Co-Curate, 1822)

Figure 1.17 Wynyard Park circa 1880



Source: (Park *et al.*, 2023)

Figure 1.18 The Mauretania of Tyneside 1906



Source: (*Great Ocean Liners | RMS Mauretania*, 2018; “Photographs Of Newcastle: RMS Mauretania at Swan Hunters”, 2020).

1.3 A Synthesis from CSR and CP Historical Development – Evidence of Lack of Empirical Research in the North-East of England

This section presents a synthesis of CSR historical development to highlight the fact that only a few empirical studies have critically investigated the nature of the relationship between CSR and CP. Furthermore, this section addresses how to reconcile or manage the two opposite demands on organisations across a diverse range of industries in the context of North-East of England. The historical development of CSR and CP has demonstrated that their theory and practices have become a well-established global theme with the recognition that corporations have an increasing role in society besides growth and economic development. The theoretical and historical review of CSR and CP through the investigation and the critical review of past research interpretation of meanings CSR and philosophies and motivators of CSR and CP practices and understanding. It was suggested that the initial methods of CSR can be trace to the period of the mechanised development in ninety era and continue to be applicable for years were other models of charitable concept did not

((Eberhard-Harribey, 2006; Ali, Frynas and Mahmood, 2017a; Niño-Muñoz, Galán-Barrera and Álamo, 2019).

A significant part of CSR practice and concept development began following 1950. Specifically, the quick increase of environmental safeguard, community actions promoting citizens' rights, and customer safeguarding policies that enable key motivators for CSR implementation and understanding (Ali, Frynas and Mahmood, 2017a). However, more emphasis is being placed on CSR implementation and its community impacts today. CSR understanding between corporations keep transforming with-time for just voluntarily donating to society and medium of advertisement to actually having genuine interest for the people. (Arevalo and Aravind, 2017). Corporate charitable activities are often misunderstood for CSR; however, both theories are not the same since corporate philanthropy is solely a dimension of CSR development. On the other hand, strategic CSR contains social activities that benefit the business implementing them and the society or community where the company operates. There is no universal agreement on CSR definition. Although, the meaning of CSR continue to evolve with time (Xie *et al.*, 2020). The common explanation CSR descriptions includes instrument of financial expansion within official boundaries, while some describes it as a type of company obligations integrated into their company concept with more precise explanation on the role of corporations in addressing societal wants.

The government has allied with other stakeholders in taking responsibility as CSR drivers, working in collaboration through international governments, acknowledging societal policies and guidelines as core influencing factor for a better sense of CSR. Although, authority might agree to assist with needed CSR initiative through several means including facilitating warranting, brokering, and regulation. This was done by the North-East Government with several FPOs and NFOs within the public and private sectors in North-East of England, such as St. Anthony's Padua Church and Community Association, MacMillan Cancer support North-East, West Walker primary school, and Percy Park RFC (Brejning, 2012; Green *et al.*, 2018).

1.4 The Research Problem: Mapping Key Research Questions, Specific Research Objectives, and the Choice of Research Design and Methods

This section discusses the research problem, which is later explained in detail in Chapter Two, by aligning the three key research questions [RQ1, RQ2, RQ3] to four specific research objectives [RO1, RO2, RO3, RO4]. For this study, a mix of qualitative and quantitative methods was chosen for primary data collection and analysis. This was followed by a discussion on the significance and key limitation of the study and its contribution to knowledge vis-à-vis the aim of the thesis and its rationale.

Following the research aims, the research questions have been designed to answer each of the aims using semi-structured interviews, questionnaires, and mixed methodologies. The research questions are presented in Table 1.3.

Table 1.3 Research Questions and Design

| Key Research Questions [RQs] | Specific Research Objectives [ROs] | Choice of Research Design and Methods – Mixed methodology underpinned by Pragmatist philosophy | |
|---|--|--|--|
| RQ1. What are the current best CSR practices in both FPOs and NFPOs in the North-East of England? | RO1. To explore the current CSR practices in both FPOs and NFPOs in the North-East of England. | The choice of research design and methods is influenced by the research topic and objectives. The researcher was able to achieve this via mixed methods. | Semi-structured interview and questionnaire with North-East of England managers and directors to explore current best CSR practices. |
| RQ2. What are the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR practices? | RO2. To critically evaluate the current CSR practices of both FPOs and NFPOs in the North-East of England, vis-à-vis current best CSR practices across the different regions in England. | The choice of research design and methods is impacted by the aims and objectives of the thesis. The researcher was able to achieve this via mixed methods. | Semi-structured interview and questionnaire with North-East of England managers and directors to evaluate current best CSR practices in various regions. |
| RQ3. How are the barriers preventing both FPOs and NFPOs in the North-East of England from maximising the | RO3. To compare the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from | The choice of research design and methods is impacted by the research topic and objectives. The researcher | Semi-structured interview and questionnaire with North-East of England managers and directors to compare |

| | | | |
|--|---|---|---|
| benefits of implementing the best practices? | deriving maximum benefits from their existing CSR practices. | implemented both methods to achieve the set goals. | significant factors driving NFP and FP deriving current and existing profit maximisation. |
| | RO4. To develop a holistic generic framework for reinforcing best CSR practices by addressing the key barriers preventing organisations in the North-East of England from maximising the benefits of implementing best practices. | The choice of research design and methods is impacted and influenced by the researcher's drive to create a holistic generic framework to address key hindrances stopping firms in the North-East of England from achieving maximum profits. | Semi-structured interviews and questionnaires with North-East of England managers and directors help the researcher to develop the core framework needed to tackle the barriers to North-East of England benefits maximisation. |

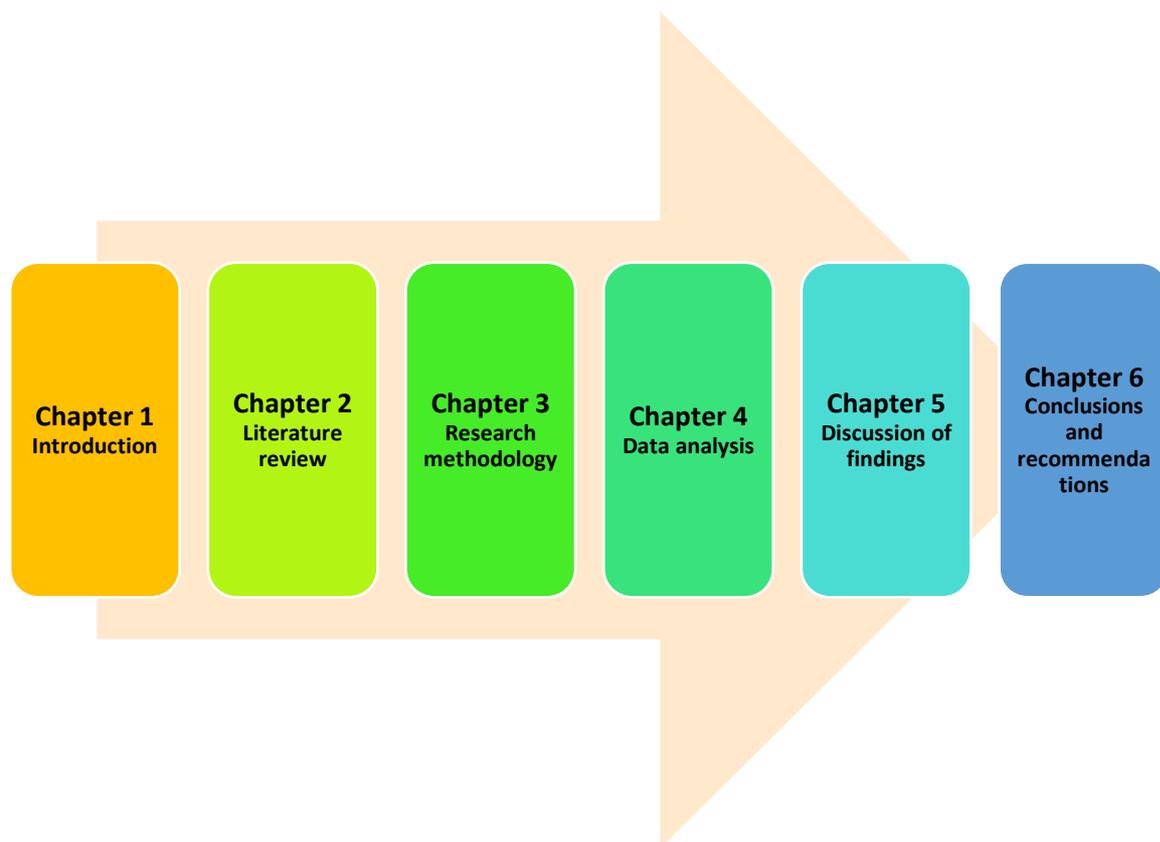
The overarching aim of this research is to provide evidence and relevant data to the FPOs and NFPOs in the North-East of England to maximise benefits by pursuing CSR goals. To achieve this aim, this study seeks to answer the overarching question: how can FPOs and NFPOs in the North-East of England maximise the benefits of pursuing CSR objectives? To address this question, this research will explore the positive contributions or benefits of integrating CSR into company practices and the current acceptable meaning of CSR. The researcher chose this topic as during his master's programme, he conducted applied research on CSR and discovered the misconception and mind gap of shareholders about CSR, which suggested that CSR involves managers giving away shareholders' profits for nothing (*Business Wire*, 2020; Alhouti, Wright and Baker, 2021; Business standard, 2018).

Although previous research has shown that integration of CSR into firm practice boosts corporate profit performance (Palazzo and Basu, 2008), McWilliams and Siegel (2001) suggested that CSR should be viewed by shareholders as an investment, and it is only right for managers to determine the suitable level of CSR investment. Therefore, it is imperative for the North-East companies to understand that CSR implementation in their businesses is a great long-term investment that will yield both short-term and long-term returns for the organization.

1.5 Summary of Chapter

This chapter provided the background information, motivation, and rationale for the PhD study, including the author's professional development in areas of CSR and CP in both private and public organizations. In addition, a synthesis from the literature and prior research was provided to highlight the research problem and significance of this study (De Wit, 2020). Furthermore, this chapter provided a short overview of the nature of the relationship between CSR and CP and their essential role in today's global business in the context of the North-East of England. Moreover, it discussed the research problem by mapping the three key research questions to four specific research objectives as well as the choice of research design and methods. Finally, it described the significance and key limitations of the study and its contribution to knowledge. Figure 1.19 below is an outline of the thesis structure and content.

Figure 1.19 Outline of thesis structure



Chapter One offers a general background and description of several significant aspects of North-eastern England's industrial heritage, population, and politics, as well as demographic, social, economic, and geographic life to offer a framework that will assist in comprehending CSR practice and as well as its implementation. Session

begins with the author's background with respect to the chosen research topic, followed by the study background, leeway, and basis/justification of the research. Furthermore, studies aim, objectives, and explorations are outlined before the conclusion of the chapter.

Chapter Two offers a theoretical and historical synopsis of CSR via the exploration of CSR definitions, models, notions, and engagements recognised from past studies. Begins by looking at the past synopsis of CSR growth, and the conversation of CSR descriptions and theories and evaluation of the core theories as well as drivers of CSR as described in previous studies. Furthermore, the financial theories of the connection between firm financial profitability and corporate social (performance-CSR and CP), research problems and gaps in the literature review, and the benefits of CSR are discussed. Finally, the significance behind why companies should embrace CSR, as well as the role of CSR in the COVID-19 era, and the implementation and the duties of the authorities in CSR endorsement are presented.

Chapter Three explains and deliberates on the study methodology implemented to conduct the research study. First, the argument on epistemological approach background with method, then a discussion and description of the accepted study approaches along with the information gathered sampling, and tools plan. Moreover, the adopted analytical structure is also explained for the investigation to reach intended aims. Lastly, the moral/ethical deliberations of research are discussed.

Chapter four starts with data analysis and the presentation of the study findings in connection to the present knowledge, understanding, practices, and the idea of CSR and CP in the North-East of England. The results are analysis and presented through a comprehensive assessment of the role and implementation of CSR via an investigation of their capacity and role before presenting the views of the participants regarding CSR as it relates to FPOs and NFPOs in the North-East of England.

Chapter Five covers the issues raised by the mixed methodology application, the significance of the investigation to proposed end users, CSR statistics between shareholders and customers, the key agreement between the research participants, and the main points of disagreement between correspondents. Furthermore, it elaborates on the link between the research literature and the outcome of the investigation (confirmed or denied), as well as answers to whether CSR is a necessity

for companies. Finally, the chapter presents the implementation of CSR to shape a company's policies for decision-makers and practitioners, along with limitations and recommendations for future research direction.

Chapter Six discusses the recommendations and conclusions of the study, bringing together the main findings of the study and review against the objectives and aims. The chapter confers the main results of the study obtainable in sections Two and Four in the broader setting of the important literature. In addition, it also elaborates on the future guidance of CSR and engagement, and how CSR may potentially be connected to human and capacity growth. Furthermore, the section offers a comprehensive synopsis of CSR input to the knowledge hole determined by the study, which is accompanied by essential suggestions to enhance the overall engagement of CSR in the North-East of England. These recommendations further open a way and assist businesses in the North-East of England and enable the recognition of CSR framework implementation and the benefits of integrating CSR into business plans. The study concludes with discussions on research limitations, future research, dissemination plan, and the researcher's personal reflection on the study experience.

CHAPTER TWO

Literature Review

2.1 Introduction

The purpose of this chapter is to provide a critical review and evaluation of existing literature and prior research relating to the subject area(s) including the following keywords: corporate social responsibility (CSR), corporate profitability (CP), for-profit organisations (FPOs), not-for-profit organisations (NFPOs), non-governmental organisation (NGOs), and charitable organisations. The key themes further involve sub-themes, including CSR benefits, drivers, and perspectives of stakeholders and shareholders. This enabled the researcher to provide a synopsis of current knowledge on CSR vis-a-vis knowledge on CP, as well as how the two opposite demands are related or influence each other in the pursuit of organisational purpose (De Wit, 2020; Arevalo and Aravind, 2011; Wei and Jung, 2021). This helped the researcher to identify significant CSR and CP theories and gaps in previous studies to inform the current study.

The remaining part of this chapter comprises five sections. Section 2.2 critically reviews the terms of references for the study in terms of definitions and meanings (conceptualisation) of the key research themes. It involves a comprehensive search of secondary data from both electronic and non-electronic sources available to the University of Sunderland Library services, including e-books, relevant textbooks in hard copies, journal articles, UK government statistics/index, international bibliography of the social sciences and business and management. Other sources of data collection include a manual search of specialist and Google Scholar journals, such as Business Ethics, Journal of Management Studies, and Social Responsibility Journals. This underpins the researcher's conceptual framework for the study. Section 2.3 traces the historical antecedents/origins of CSR and CP policies and practices across various industries, organisations, and countries, with a focus on the North-East of England. In Section 2.4, the researcher explicitly identifies and describes the research problem, research gaps, and the key research questions in the context of the lack of critical research on the relationship between CSR and CP and how to manage their demands. Section 2.5 discusses the conceptual framework for the study and how it can be used to explore and evaluate the research problem situation. This section addresses how the researcher developed his theoretical construct or understanding required to

achieve the research objectives thereby answering the key research questions. Finally, Section 2.6 provides a summary of the chapter and a link to the next chapter on research methodology.

2.2 A Critical Review of Keywords (Research Conceptualisation)

This section provides critical analysis, assessment, and evaluation of the terms of references for the study in terms of definitions and meanings of the keywords relating to the subject areas. It involves in-depth conceptualisation of the key main- and sub-themes to demonstrate the research theoretical construct or cognition. It further includes a comprehensive search of secondary data from both electronic and non-electronic sources available to the University of Sunderland and other UK higher education institutions, such as e-books, relevant textbooks in hard copies, articles from reputable business and management journals, UK government statistics/index, international bibliography of the social sciences and business and management. Other sources of data collection include a manual search of specialist and Google Scholar journals, including Business Ethics, Journal of Management Studies, and Social Responsibility Journals. This underpins the researcher's conceptual framework for the study.

2.2.1 Critique of the Definitions and Meanings of CSR

This sub-section offers a theoretical and historical synopsis of CSR with the investigation of what CSR means, CSR theories and the practices of CSR recognised in the literature. Which starts with the development of CSR histories overview, and then the concepts and explanations of CSR meanings, in addition, the evaluation of the core theories/models and drivers/ motivators of CSR as discussed in the literature. Furthermore, it also addresses the connection between financial theories of CP and CSR, the research problems, and gaps in the literature, as well as the benefits of CSR. The section concludes with an exploration of why companies should adopt CSR practices. It also delves into the significance of CSR during the COVID-19 era, discussing its implementation and the government's role in promoting CSR.

The overview of literature covers a broader range of CSR descriptions, even though there is no obvious agreement on the general meaning of CSR and what it involves. But the meaning and description of CSR have change over time, even though it is becoming very challenging for scholars/writers to agree on a specific meaning of CSR.

The aim of this section is to underpin and evaluate the various forms of CSR description available in the past on the subject matter. The meaning of CSR ranges from company development emphasised on the one hand to those integrating a broader range of aims and stakeholders on the other. As demonstrated in this chapter, the meanings behind CSR are connected to how an organisation takes a record of its social, economic, and environmental influences in the method by which it operates, thereby minimising the downsides and maximising the benefits.

It is imperative to consider a few terms that contribute to CSR and its meaning as the researcher starting place to begin this section. This includes the word “social”, which describes social matters such as education, health, and security, as well as the environment (Warren, 2017). The latter explanation can be considered as the realm of the deed of the corporation. In addition, Vives (2008) suggested that “responsibility” is the act of accountability for the company’s activities or a feeling of responsibility towards society and others (Soderstrom, Soderstrom and Stewart, 2017; Del Baldo *et al.*, 2020).

CSR can have varying interpretations for different individuals and organisations (Marrewijk, 2003). According to Caramela (2018), CSR can simply be described as a method for both for-profit and not-for-organisations to take responsibility for the environmental and social impacts of their corporate. Cone Communication (2013) suggested that CSR is now a reputational liability for profit-making organisations, even if it has repercussions in terms of profit. Indeed, organisations are now expected to participate in resolving the demanding social and environmental issues. Neglecting CSR practices can pose more than just reputational risks for companies, as 9 out of 10 global citizens are willing to boycott companies with irresponsible practices, potentially leading to significant financial consequences (Cone Communication, 2013; De Wit, 2017). Furthermore, Greenfield (2004) defined CSR as a framework of shareholder expectations, which states that companies have legal obligations that permit them to apply two core responsibilities in their business practices, i.e., to follow applicable laws and make more money for the shareholders. These CSR descriptions could not offer reasonable helpful support in describing CSR meaning; however, it gives a limited and simple clear view of CSR that portrays only permissible and monetary aspects. Nonetheless, it is a general expectation for all businesses to donate to economic advancement in the law (Klimkiewicz and Oltra, 2017b; Rayne, Leckie

and McDonald, 2020; He, Morrison and Zhang, 2021; Onkila and Sarna, 2022a). However, Novak (1996) and Luetkenhorst (2004) provide a new meaning of CSR, as they believe that CSR enables organizations to progress from implementation to involvement as well as the creation of additional monetary value via company performs. Although this account endeavours to describe some function of company in the context of CSR, it lacks clarity in fully describing the nature of CSR and the roles of stakeholders involved, as well as the overall impact on society. Waddock *et al.* (2002) and Clarkson (1995), on the other hand, defined CSR as a process of undertaking impactful projects in collaboration with employees, staff families, and the community on critical issues. The Committee for Economic Development and the non-profit company that led the American public police business in 1971 suggested that CSR involves organizations activities which targeted productively meeting community's needs. In 2011, European Commission described CSR as the duty of organisations and companies to take responsibility for the societal impacts of corporate activities (Khan *et al.*, 2013).

These explanations provide more details regarding the likely partners (stakeholders and shareholders) for companies with respect to CSR and suggest an expectation for businesses to integrate CSR into their business strategies and methods of operations. However, these explanations are hugely ambiguous and unable to recognise the themes of commitment to support the desires of such partners. Nonetheless, several other explanations of CSR containing a better narrative of the type of practice also exist. For instance, Carroll (1979) explained that considering CSR and CSP within the same framework/structure, includes various ranges of CSR such as permissible, financial, discretionary/optional, and moral/ethical. However, according to Smith (2008) and Josh and Jamale (2007) described CSR to a method of organization approaches that expand outside the usual legal, commercial, moral, and societal demand. The authors suggested that privately-owned companies might be able to produce financial growth; therefore, such companies have the moral responsibility to undertake business practices that will increase both economic growth and opportunity in a sustainable and fair manner. Compared to all the general preceding definitions, the authors further suggested that businesses have a direct role to advance community rewards by encouraging and establishing prospects in understanding and simple way.

According to Puriwat (2018) and Mukherjee and Sen (2018), CSR is presently the most debated issue discussed among corporations. However, this consistent discussion has not led to any agreeable definition of CSR (Mackenzie and Peter, 2014). Previous research has shown that CSR boosts corporate performance (Basu & Palazzo, 2008). Eighty per cent of the top managers suggest that CSR can positively add to the value of an organisation in the long run, and 60% concord that this viable option assists companies in instituting a good reputation (Bonini, Gerner, and Jones, 2010). Furthermore, CSR activities can be regarded as a long-term investment (Nicolau, 2008). Puriwat (2018) noted that CSR undertakings are more beneficiary for companies than other methods of marketing communication instruments, as it attracts the attention of both stakeholders and shareholders. Peloza and Shang (2011) revealed that CSR activities increase employee and customer satisfaction, as well as improve corporate reputation, customer loyalty, and stakeholders' relationships.

CSR has become a well-established business concept and practice across the world (Klimkiewicz and Oltra, 2017b; Dunn and Harness, 2018; Al-Azhar *et al.*, 2019; Schaefer, Terlutter and Diehl, 2020; Kim and Ji, 2021; Wasilczuk and Popowska, 2022; Grabner-Kräuter, Tafolli and Breitenecker, 2023). According to Cone Communications (2017), in today's business landscape, companies are not just expected to clarify their values, but also to define their stance beyond profit maximisation, embracing socially responsible practices for long-term success. This understanding underpins the overarching aim of this research, which is to encourage both FPOs and NFPOs to maximise the benefits of pursuing CSR goals. Hence, this research is important for both FPOs and NFPOs in the North-East of England to help sustain their long-term organisational purpose and competitiveness through effective integration of CSR and CP goals.

Furthermore, the significant of CSR integration into today business for sustainability, which further considered in the increasing number of past studies on the applied and theoretical features of CSR (Kotlar and Lee, 2004; Kramer and Porter, 2006; Stavins and Reinhardt, 2010). The conventional belief that governments bear sole responsibility for improving societal living standards has become contentious due to increasing demands and limited resources. This has led to a growing call for businesses to fulfil their ethical role in our society and communities (Mirshak and Jamali, 2007; Wilding and Park, 2014; Tsuyuki, 2017; Wei and Jung, 2021). According

to Mandurah (2012) and Caramela (2018), CSR is becoming a significant determinant in business decision-making strategies and maintaining a positive influence on shareholders and stakeholders. Consequently, many businesses are now considering ways to enhance its relationship and collaboration in an environment, society, and customers in-order-to ensure that their company is successful.

Although CSR ideologies have long been a part of business concepts and have been implemented and practised by companies in various contexts, the definitions, theories, and concepts of CSR implementation and practices are still developing, couple with the absent of generally agreed meaning of CSR. Watts and Holmes (2000) initiated a comparatively inclusive meaning of CSR, suggesting that CSR is the continuous commitment of a company to act ethically while simultaneously adding monetary value to shareholders' investment and improving the well-being of stakeholders and their families, including society and the community at large. The authors' definition of CSR incorporates a few core objectives and several aspects of CSR activities, that are explained the connection they exist between companies and its investors/stakeholders. However, this CSR hypothesis is debatable.

CSR theories has acknowledgeable substantial increase for a reasonable years from a marginalised and narrow notion to a multidimensional, multicomplex, and well-known model in today's business environment (Rayne, Leckie and McDonald, 2020; Xie *et al.*, 2020; Wasilczuk and Popowska, 2022; Sharon, 2007). The wider evaluation and overview of past CSR understanding is in line with the development for the purpose of demonstrating the concept coming into existence and continue to change with time. According to Chaffee (2017), the commencements of the social module in corporate behaviour are traced back to early Roman law and were seen in orphanages, hospitals, homes for the old and poor, and asylums. Furthermore, the concept of corporations as social businesses continued with the English Law throughout the Middle Ages in municipal, academic, and religious institutions. In the 16th and 17th centuries, the empowerment of the English Crown further developed CSR theory as they saw corporations as a tool for social advancement and development. However, with the expansion of the English Empire, the Crown corporate law was exported to the US colonies, wherein the corporations played a significant social function during this era.

Nevertheless, during the 18th and 19th centuries, the Christian philosophy approach to social issues was seen as a moral failure of the society, and this was evident from the poor living standards in the overall population across all English Empire and parts of Europe (Harrison, 1966). Hence, the Christian method shed the needed light on social reforms and Victorian philanthropy, which later gave birth to a series of social challenges surrounding poverty, child and female labour, and poverty (Carroll, 2008). An example of the Christian philosophical approach to social issues was the establishment of the “Young Men’s Christian Association” in London in 1944. This campaign aimed to apply Christian beliefs to business activities and quickly expanded to the United States (Heald, 1970).

Additionally, welfare schemes were created during this era through a paternalistic approach, which was aimed at retaining and protecting employees, whereas some organisations also used the medium to improve their employees’ quality of life. For example, in 1875, Macy’s, a company in the US, contributed a large amount of funds to an orphan asylum. Moreover, in 1887, the company branded their charity gifts as “miscellaneous expenditures” within the business accounting books. In addition, Pullman Palace car manufacturers developed a model within their company that aimed to provide the community with the necessary assistance to improve the quality of life for both the local-residents and their own employees. However, in the 19th and 20th centuries, company managers began to take responsibility for their actions as they strived to balance the maximisation of business revenues and maintaining shareholders’ profits in order to create a balance for client demands, the labour force, and the community where the business operated, which, in turn, transformed into economic and social responsibilities being accepted by the corporation (Barnard, 1938; Clark, 1939).

However, in the early 1950s, a specific definition and close meaning of responsible business responsibilities were addressed for the first time in literature and led to the beginning of a modern constructive definition of CSR (Ehrlich, 1968). During that era, the theoretical focus and academic research on CSR predominantly concentrated on the social aspect of analysis (Lee, 2008). In addition, during World War II, CSR actions extended beyond charitable activities, representing a notable period of positive attitude development towards CSR behaviour (Bowen, 1953). Bowen suggested that larger corporations at this time concentrated greatly on power, which had a huge

impact on society. Hence, there was a need for a shift in decision-making processes to incorporate considerations of their impact on the environment and society (Carson, 1962).

This era of CSR exploration, along with a reasonable social context of time, allowed the growing interest of academic scholars to suggest the meaning of CSR. However, people's interest in this era was influenced by the growing awareness of community and social movements (Du Pisani, 2006). Nonetheless, the main concern at this period revolved around pollution, population growth, and depletion of resources, followed by social movements, environmental and labour rights. Moreover, Ehrlich (1968) and Carson (1962), in their books titled *Silent Spring* and *The Population Bomb* further shed light on the limitation of economic development and the impact of corporations and societies on the environment (Waterhouse, 2017).

Furthermore, during this period, scholars considered CSR as the answer to the desires and problems of modern society (Davis, 1960). Keith (1960) explained that the essential economic, social, and political variations are driving pressure on business owners to reevaluate their activities in the community along with their CSR activities and practices. He further argued that companies have an obligation towards the people concerning human and economic values and acknowledged that CSR could be connected to financial returns for the business (Carroll, 1999). Frederick (1960), Walton (1967), and McGuire (1963) also contributed to the awareness of CSR. On the first Earth Day in the 1970s, twenty million people across the United States protested for a clean and sustainable environment while fighting against the pollution caused by corporations such as toxic dumps, polluting factories, oil spills, and power plants. This event led to the creation of the Environmental Protection Agency (EPA), thereby influencing the regulatory framework that impacted corporate behaviour and the creation of additional duties for corporations.

Furthermore, the following agencies were also created at the same time to address business responsibility: The Consumer Product Safety Commission, The Occupational Safety and Health Administration, and The Equal Employment Opportunity Commission (Carroll, 2015). However, in the 1980s, Thatcher and Reagan administrations introduced divergent ideologies into politics, emphasising the reduction of pressure on companies and targeting the high levels of inflation faced by

the United Kingdom and the United States (Feldstein, 2013; Wankel, 2008). In addition, during this time, new societal concerns about CSR emerged, and the following bodies were created to tackle these issues: European Commission's Environment Directorate General, World Commission on Environment and Development, the Chernobyl Nuclear Disaster, the United Nations (UN), and the International Intergovernmental Panel on Climate Change (IPCC; ECEDG, 1981; WCED, 1983; UN, 1987; IPCC, 1988).

During the 1990s, several significant international events shaped the global perspective on social responsibility and the approach towards sustainable development. These include the formation of the UN Summit for Environment and Development, the European Environment Agency (1990), the acceptance of Agenda 21 and the United Nations Framework Convention on Climate Change, and the Kyoto Protocol (1997). Hence, the 1990s signifies exceptional growth in the interest in CSR (Union of Concerned Scientists, 2017). In addition, during this era, multinational companies understood that a responsible business has the potential to balance the opportunities and challenges of the globalisation procedures as well as their impacts; hence, the institutionalisation of CSR became significant (Carroll, 2015). This institutionalisation gave birth to Business for Social Responsibility (BSR), which included 51 businesses at the initial stage but later became a force for social positive change (BSR, 2018). Furthermore, the European Commission further encouraged 20 business leaders to accept the European Business Declaration and Employment, which resulted in the induction of the European Business Network for Social Cohesion. This has now been renamed CSR, which aims to gather leaders with the goal of improving CSR within their business environment (Carroll, 2015).

Additionally, while the institutionalisation of CSR gained momentum during the 1990s, its theoretical development did not progress significantly during this time (Carroll, 1999). Wood (1991) emphasises the need for and importance of thorough integration of conceptual characteristics into a joined model, building on the theories of Carroll (1979) and Wartick (1985) to develop a paradigm of CSP. However, Wood further suggested three dimensions of CSP: 1) she stated the principles of CSR, which include public responsibility (organisational level), legitimacy (institutional level), and managerial judgement (individual level); 2) she suggested that CSR involves stakeholder's management, environmental assessment, and challenges

management; and 3) she argued the outcomes of CP as social influences, social policies, and social programs. This made her theory wider and more comprehensive compared to those stated earlier by Wartick, Carroll, and Cochran (1973), and its relevance depends on its contextualisation of facets of CSR within the organisation's social interaction as it emphasises the performance and outcomes of the businesses (Heslin and Ochoa, 2008).

In the 2000s, CSR was split into two segments due to the relevant and important events surrounding CSR in this era (Eberhard-Harribey, 2006). The first part concentrated on the expansion and recognition of CSR and its implementation, while the last part emphasised on CSR strategic approach as published by academic publishers (Husted and Allen, 2007). However, in a landmark speech, Secretary General of the UN, Kofi Annan, stated, "I propose that you, the business leaders gathering in Davos, and we, the United Nations, initiate a global compact of shared values and principles which will give a human face to the global market" this gave CSR global attention (United Nations Global Compact [UNGC], 2018). This event led to the launch of the UNGC on July 2000 to gather 44 global businesses, six organisation associations, 12 civil society organisations, and two labour (UNGC, 2018; Djelic and Etchanchu, 2017). The aim of UNGC formation was to create a medium that could bridge the gap between government, human rights, social issues, environmental challenges, and the incorporation of universal values into market principles (Benites-Lazaro and Mello-Théry, 2017).

The concept of shared value creation was further advanced by Kramer and Porter (2011), who clarified it as an essential step in business evolution. The authors believed in the implementation of operating practices and policies that improve the competitiveness of a business while concurrently advancing the social and economic conditions in the society where the company operates. Moreover, shared value creation emphasises expansion and identification of the links between communities and economic progress (Kramer and Porter, 2011). However, the researchers' most significant contribution originates from the suggestion that the aim of a corporation should be the creation of shared value by identifying societal needs as well as the harms and benefits that the companies embody via their products. Kramer and Porter (2011) presented three methods of creating shared value, including markets and products reconceiving through redefining the productivity of the value chain, and by

creating helpful industry clusters at the business operating place. Although the authors did not contribute directly to CSR, their opinion that business strategies should focus on the objective of creating and generating shared value has a significant impact on the evolution of CSR. Trapp (2012) concurs with the idea presented by Kramer and Porter (2011) that businesses should focus more on creating shared value, naming it the third generation of CSR. This implies that corporations should reflect on their business activities by demonstrating some concern regarding global and social issues, even though it might not be linked directly to their main business. This is comparable to the philanthropic responsibilities of businesses, which involves the fourth stage of the pyramid of CSR as proposed earlier by Carroll (1991). A good example as noted by Trapp (2012) is the CSR case study of Vattenfall. The study showed that although Vattenfall's movement addressed global and social issues, it also reflects typical company objectives.

2.2.2 Theories of Corporate Social Responsibility

The theories/concepts of CSR are something that has been growing over the last few years, which has resulted in several individual perspectives, hypothesis, and methods to comprehending CSR notion. Therefore, CSR concepts will be deliberated grounded on the arguments presented in Mele and Garriga (2004), who emphasised four separate areas of social realism: politics, economics, ethics, and social integration. The first one focuses on economics since business is often seen as an instrument of wealth creation for shareholders, whereas the second group sheds light on the social influence of the organisation and its responsibility in terms of political relationship with its power. The third group emphasises social incorporation and embraces theories, which state that a company should incorporate social demands. The final group stresses ethics, comprising theories that recognise that the connection between society and the company should be implanted with ethical values. Hence, this study considered four core theories of CSR as it relates to the responsibilities of a company in society, which can be thought of as contemporary mainstream models, namely: shareholders' value theory, CSP theory, stakeholders' theory, and corporate citizenship (Crane *et al.*, 2008). The discussion of these four hypotheses provides company managers with guidelines in-regard to their responsibilities towards the different constituencies as well as how to maintain a level of standard behaviour in the society and the community where they operate. The assessment of these four theories

of CSR and their conceptual sources should be able to provide a framework to companies in-order-to individualise relationships with faces and names and means for analysing, diagnosing, and prioritising a company's strategies and relationships.

"Social responsibility is the responsibility of an organisation for the impacts of its decisions and activities on society and the environment through transparent and ethical behaviour that is consistent with sustainable development and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organisation" (ISO 26000, 2007).

CSP Theory: It is a theory based on sociology and has developed from several previous approaches and notions. According to Wood (1991a, p. 693), CSR is the configuration in the corporate organisation of ideologies of social responsibility; methods of reacting to social requirements; and programs, policies and palpable results that suggest an organisation's relationship with society. This suggests the need for developing CSP and altering corporate conduct to minimise damage and maximise beneficial outcomes for society and the community (Wood, 1991a, p. 68). Carroll (2004) first introduced the CSP concept in his CSR pyramid. He noted that economic responsibility involves fulfilling the requirements of international capitalism, as well as meeting the global stakeholders' requirements. In addition, ethical responsibility relates to stakeholders doing what is expected of them, while philanthropic responsibility pertains to global stakeholders fulfilling what is desired of them (Carroll, 2004). This theory argues that an organisation, outside of wealth creation, is responsible for social challenges created by the company through their activities, outside their legal and economic responsibilities. This further includes philanthropic and ethical requirements activities undertaken by the company in favour of the society where they operate.

To help determine specific responsibilities, several writers insist on the significance of paying attention to community expectations with respect to the company's performance and the interest in social needs (Crane *et al.*, 2008). Among other suggestions for assuming CSR, it is emphasised that a company has authority, and power requires/demands responsibility. It is also stressed that the community provides a license to operate for the corporations; therefore, corporations must serve society's

interest through not only wealth creation but also by adding value to social desires and satisfying community expectations towards the company (Davis, 1975; Guenter *et al.*, 2005; Lewis, 2003). It also highlights the potential risks that businesses might face if their operations do not align with people's expectations who represent the organisation's social environment (Davis, 1975). On a positive note, a company's reputation is also related to the recognition of the society where the business is operating (Lewis, 2003). Notwithstanding, the economic long-term repercussions for the company, which in most cases are not easy to assess, are not the core consideration for several authors, who suggested that assuming social responsibilities cannot be measured primarily based on an economic question but an ethical and social matter, i.e., taking responsibility for doing the right things.

The Conceptual Basis for the CSP Model: The conceptual basis for the CSP model noted by Wood (1991b) is one of the highly representative within this model. It is a combination that includes (a) principles of CSR, which are expressed in three stages: organisational, individual, and institutional; (b) procedures of corporate social reassesses; and (c) the results of corporate behaviour. Davis (1973) provided an interesting argument based on ethics (responsibility and human values), social legality (what the community believes is responsible), and a realistic vision of the company through deliberating the reckless use of power. Davis began his methods by stressing that responsibility comes with power, and organisation has authority that leads to social impact. Consequently, the company must accept the corresponding responsibility of control (Davis, 1973). Furthermore, Davies (1960), Wood (1991), and Lewis (2003) noted that a corporation requires social recognition to fulfil the organization goals and objectives, given the significant role social media users plays in today's business environment. the authors suggest that the persistent ability of an organisation depends upon its upfront acceptance of more socio-human responsibilities. However, Sethi (1979) believes that businesses, like any other social institution, form an integral part of society, and the community depends on them for survival, growth, and continuity. Companies have enjoyed tremendous freedom and power from the society in expectation that the corporations will use their power and influence to serve the needs and wants of society (Wood, 1991). Davis (1967) added that in the long term, if a corporation is to preserve its position of authority, it must acknowledge its responsibility to the people. Furthermore, Curran (2005) described

this as social authorisation theory, which implies that businesses act and exist with the consent of the society at large. Businesses are obligated to consider all parties (stakeholders) since they constitute the society at large, including the investors who permit companies to carry out their operations.

“Corporate social responsibility is an evolving concept that reflects various views and approaches regarding corporate relationships with broader society” (Anne and Guy, 2018).

“Corporate social responsibility refers to the moral and ethical obligations of a company with regards to their employees, the environment, their competitors, the economy and a number of other areas of life that its business affects” (Steven, 2019).

Davis created “the control-responsibility equation” in his formulated equation and noted that the social responsibilities of businesspeople originate from the intensity of social influence they possess (Davis, 1967, p. 48). The equation aligns with the “Iron legal law of responsibility”, which suggests that companies that are not willing to take responsibility for their actions will eventually lose their authority (Davis, 1967, p. 48). Finally, he implemented these philosophies on business by suggesting that society grants power and legitimacy to a company; hence, organisations that do not apply power in a way that the people consider responsible will lose their good reputation in the public (Davis, 1973, p. 314). This implies that if corporations misuse their power in a way that contradicts the community’s expectations, they will face increasing external pressures and regulations that restrict their authority, and society may impose limitations on their behaviour. Hence, the institution of a company exists because it provides valuable services to the people, and the perception that an organisation is no longer achieving valuable services may result in the loss of business control.

Wood (1991a) recognised “organisational theory responsibility” following Post (1975) and Preston (1981), who proposed the society responsibility principle, which is now widely distributed and generally applied to control and direct activities that have greater implications for the community at large. According to Wood (1991), “the managerial discretion principle” argues that managers are ethical actors, who are obligated to follow such discretion within the CSR domain as it is accessible to them regarding communally responsible outcomes. This implies that since the managers

hold discretion, they are directly responsible for implementing it and cannot evade this responsibility via reference to policies, rules, or procedures (Wood, 1991b, p. 699). Additionally, the process of CSR includes environmental evaluation, i.e., adapting the company to its atmosphere to survive; management of stakeholders, which involves examining stakeholder processes and relationships to manage relations and interdependences correctly; and management issues/concerns, which includes internal problems such as company codes of ethics, and organisation ethical programs. On the other hand, external concerns include community involvement, community-private partnership, and social strategies. Hence, organisations should adhere to provided standards of operations according to the law and the existing society police procedure. At the centre of the “people responsibility” tactic lies the knowledge that the company and community are two penetrating systems, and there exists an interdependency between social institutions. Considering that society and business are systems that interpenetrate, companies should be socially and ethically responsible as businesses operate and exist in a shared society environment with members (Wood, 1991b)

The Theory of Shareholder Value: Fiduciary Capitalism or Shareholder Value Theory argues that organisations are only engaged in social responsibility to make profits with the utmost goal of expanding the financial value of the business for its shareholders (Crane *et al.*, 2008). Hence, in order-to maximise shareholders’ wealth, the management must evaluate, generate, and select company strategies that will enhance corporate value (Morin and Jarrel, 200). According to Curran (2005), the shareholder theory argues that the business is and should be run in the best interests of the organisation's shareholders (Cochran, 1994). Furthermore, according to this theory, the aim of the business is to provide maximum returns on shareholders’ investments. Therefore, companies may be deemed as tools for creating financial value for those that are willing to take capital risk in the venture or enterprise (Greenwood, 2001).

The shareholder theory represents the classical method of a corporation. According to this concept, company responsibility depends exclusively on its shareholders (Meckling and Jensen, 1976; Cochran, 1994). Corporate expenditure on charitable causes represents a defilement of management accountability to shareholders to the

degree where the spending does not result in bigger shareholder wealth (Ruf *et al.*, 1998). For any activity to be justified, it must increase the revenue of the business to its shareholder and is not acceptable if it does not add value to the company's interest and shareholders' wealth (Cochran, 1994). This theory is accurate and reasonable in a systematic way and provides clear directions for management behaviour (Mudrack, 2007). However, according to Levitt (1958), such a method enhances the business's long-term success and survival. Hence, CSR is usually considered an intimidating theory to enhance shareholder profit maximization. According to this concept, the sole concern or interest of shareholders is purely profit-maximization, and the only constituency of the company management is shareholders. This argument suggests that organizations are more than welcome to engage in any business adventure if it is within the law and contributes to shareholders' profit maximization. "Corporate social responsibility encompasses all the practices put in place by companies in order to uphold the principles of sustainable development" (Sofia, 2020).

Meckling and Jensen (1976) noted that the shareholder value-oriented concept aligns with the agency model. In general, this concept has dominated several corporations in the past few decades. In this theory, managers are recognized as the agent, and the business owners are referred to as the principal. In connection to the agency concept, the conventional view is that shareholders and business managers are embroiled in an agency correlation. The managers operate as agents for their clients (shareholders), and they have the responsibility to act in the best interest of their shareholders (Moore, 1999). Furthermore, this theory is in connection to the shareholders' hypothesis, which implies that company executives are in an ethical relationship with their shareholders and are obligated to follow the aim and objective of exploiting and maximising the long-term value of the shareholders. The latter bear fiduciary responsibility toward the former and are usually subject to strong economic incentives to support their financial interests with the business owners, and with the interest of maximisation of shareholders' wealth. The shareholder concept is the hypothesis that motivates neoclassical financial theory; however, they are primarily interested in shareholder utility maximisation. This method, which is presently regarded as owners' value-oriented, generally takes shareholder wealth maximisation as the ultimate and sole reference for business governance and corporate management.

Conceptual Views for Shareholder Value Theory: Friedman and Friedman (1962) suggested that in an economy, the company's sole social responsibility is to utilise every available resource and engage in activities for the purpose of increasing shareholders' profits if it is within the rubrics of the game, i.e., engaging in free and open competition without fraud or deception. Furthermore, according to Friedman (1970, p. 162), company executives are staff of the owners; therefore, shareholders have a direct duty of care to their staff, and their responsibility is to advocate and conduct their business in an agreement with the shareholders' rules and desires. This generally implies making as much money as possible for the shareholders. Friedman completed and repeated this approach by expressing his view in New York Times magazine in the year 1970, suggesting that the only company responsibility towards society is profit maximisation for shareholders within the permissible framework and moral custom of the people. The author further suggested that expanding the social responsibility of any company beyond just profit-making activities contradicts the rule of a free market financial system, and compelling companies to serve society via philanthropy is the same as a dictatorship.

In addition, Friedman (1970) believed that business spending on CSR is not just irresponsible but illegal and involves stealing shareholders' funds. He further noted that the reason for accepting CSR engagement is that it is solely motivated by selfish interest and for the intention of promoting the company's interest; hence, if CSR contributes to business profit making, it is acceptable. Thus, the shareholder value concept represents the conventional approach to the company as the responsibilities of the business depend mostly on the shareholders. Therefore, the company must be supervised in the outstanding interest of the business owners. The purpose and objective of any business is to provide maximum return on shareholders' investment, although corporations are described as tools for creating financial value for those who invest their capital in a business. Accordingly, the constituency of organisation management must solely be for the shareholders, and the priority of the business owners must be to maximise profits.

Moore (1999) argues that the shareholder concept is based on the foundation of agency theory and property rights. On the other hand, Sternberg (2000) strongly protects property rights and suggests that shareholders are lawfully permitted to reap

the fruits of their investments and any other proceeds from their investments, regardless of whether they are just or unjust. The property rights postulate that shareholders own a business by owning equity shares, and shareholders wish to maximise the value of their shares. As such, management teams that fail to achieve shareholder wealth maximisation are violating the ethical property right by expenditure, or they are stealing from shareholders' funds (Philips, 2004). As noted by Sternberg (1996), shareholders organise the business and are legally entitled to the residual returns of their investment, or else the company is by description a "not-for-profit". Corporations' managers, operating as agents for the business owners, have a social responsibility to act and chase after what is in the interest of the shareholders (Moore, 1999). The traditional understanding is that the theory of shareholder value, in connection to the agency concept, implies that organisation managers and business owners are included in an agency theory relationship. Therefore, organisational managers are obligated to always follow and obey the objectives of exploiting long-term shareholders' value since this is the core reason for an organisation's existence.

"Corporate social responsibility is a model that businesses originally used to ensure they were making an impact in their communities plus social accountability to employees, customers, stakeholders and members of the public" (Benevity, 2021).

Theory of Stakeholders: In contrast to shareholders theory, the stakeholders' concept takes into consideration the people who claim an interest in the organisation's stake. Stakeholders are individuals and groups of people who either face harm or benefit from the company's activities (Crane *et al.*, 2008; Moore, 1999; Spence *et al.*, 2001). Stakeholders are generally described as people who have an interest in the activities of a company as they are directly or indirectly impacted by company operations (Watts and Holme, 2000; Clarkson, 1995).

However, Post (2002) states that stakeholders are constituencies and individuals that contribute either involuntarily or voluntarily to their capital-creating capacity and operations. Therefore, they may be deemed as risk bearers and potential beneficiaries. From this argument, only the responsible behaviour of a corporation in its usual company operations qualifies as CSR (Marsden, 2001), while support from external social projects does not. From this perspective, the concept of CSR means that businesses have a responsibility to constituent individuals in the community other

than the stakeholders and outside those recommended by the union contract or union (Jones, 1980). The stakeholder concept has developed as an alternative option to shareholder theory (Spence *et al.*, 2001). Furthermore, according to Windsor (2001), the term stakeholder clearly and intendedly signifies a softening of firm shareholder theory. This hypothesis acknowledges the fact that almost all companies have a great and combined set of stakeholders (Cochran, 1994), to which the company have responsibility and obligation (Spence *et al.*, 2001). According to Goodpaster (1991), a stakeholder has been described as a deliberate move on the word business owners to imply that there are additional parties having a share in the decision-making of contemporary corporations in addition to those holding share positions (Carson, 2003). The resources offered by individual stakeholders to a company can include communal acceptance as well as additional contributions of capital, revenue, and labour. The stakeholder concept fundamentally challenges the theory that shareholders have advantages over other stakeholders, including employees, customers, vendors, creditors, and society at large. In other words, the stakeholder concept is an oratorical response to the overbearing shareholder hypothesis that emphasises organisational managers should concentrate on maximising the financial interests of the shareholders.

“Corporate social responsibility is a model that businesses originally used to ensure they were making an impact in their communities plus social accountability to employees, customers, stakeholders and members of the public” (Benevity, 2021).

The growth of shareholder philosophy has been recognised as the main factor that contributes to the increase of the CSR perspective (Henderson, 2001). The relationships between a business and its stakeholders are dominant to this viewpoint (Crane *et al.*, 2008). Stakeholder involvement, in some process or another, is imperative to consider the main aspect of CSR management. From these suggestions, it can be said that only the companies that behave responsibly in an ethical business operation qualify for CSR (Marden, 2001; Walker and Hayes, 2005), while support for other social projects does not. An organisation is presumed to have some responsibility towards all stakeholders (Boatright, 2000), and CSR is principally described in negative terms, merely focusing on what a business should avoid (Jenkins, 2005).

Managers are facing challenges in how to decide stakeholders' value and receive deliberation in the decision-making procedure (Crane *et al.*, 2008). In the effort to balance its CSR obligations to the community, an organisation must constantly consider the responsibility it owes to individual stakeholders in any given situation such as consumers, shareholders, suppliers, community, employees, and social activist individuals clamouring for management's considerations on stakeholder concept was originally presented as an organisation theory. The stakeholder theory provides a new direction for considering management strategy, i.e., how a business can and ought to set and implement guidance (Freeman, 1984, p. 6). Thus, if management pays attention to management strategy, directors can lead the company on the path to success (Freeman, 1984).

However, the stakeholder concept is also a prescriptive model that demands management to undertake the ethical responsibility of safeguarding the corporation and is linked to the organisation's aim, which is the best interest of the stakeholders (Carr, 1998). In the stakeholder model, the business should be managed in a way that considers the stakeholders' interest and benefit, as well as its owner, customers, employees, suppliers, and local communities, to uphold the survival of the company (Freeman and Evan, 1998). The decision-making arrangement depends on the top executive and corporate governance, and it is noted that such governance ought to incorporate stakeholders' representatives (Crane *et al.*, 2008). The influence of stakeholders might arise from stakeholders' ability to mobilise political and social forces with the ability to remove resources from society, and from the perspective of CSR, their legality might be the most essential aspect. However, from the management proficiency perspective, the influence of several stakeholder individuals might be the main influence on managerial decision-making.

Conceptual Basis of Stakeholder Theory: Sapienza and Preston (1990) stated that stakeholder theory is hardly a new concept. As noted by Freeman (1984), the stakeholder theory in management literature can be traced back to 1963 when the term "stakeholder" appeared in an intramural memorandum during Stanford Research Institute and described individuals without whose assistance the corporation would stop or cease to exist (Freeman, 1984 p. 31). However, Sapienza and Preston (1990) asserted that the stakeholder theory or general concept was first introduced during the

1930s Great Depression when four main groups of stakeholders were identified at the General Electric Company: employees, customers, the public, and the shareholders. Likewise, in 1947, Johnson and Johnson suggested their own types of business stakeholders as follows: managers, employees, customers, and shareholders (GarciaDiez and Lorca, 2004; Clarkson, 1995).

Thus, the discussion regarding organisations being responsible for the larger spectrum of stakeholders outside shareholders is identified as the heart of CSR. Hence, the term stakeholder is closely connected to a stockholder, which, according to Freeman (1984), is meant to generalise the impression of stockholders as the sole group for whom executives need to take responsibility. The purpose of business is to act as a medium for coordinating stakeholder interests (Freeman and Evan, 1988). This suggests that the purpose of an organisation is connected to the interest of different individuals, who are influenced by the activities of the company. Stakeholders can be divided into two aspects: stakeholders as groups of people who are important to the success and survival of the business, and stakeholders as any groups of individuals who may influence or be affected by the company (Reed and Freeman, 1983). Hence, stakeholders are described by their interest in relation to the affairs of an organisation, and it is argued that their interests have intrinsic value (Preston and Donaldson, 1995).

Therefore, the purpose of a corporation, according to the stakeholder concept, is connected to different individuals' interests who are potentially impacted by the company's activities. The stakeholder hypothesis shares the same basic convictions as the shareholder concept regarding market economy principles and democracy, although they are divergent in other perspectives. However, according to the stakeholder model, this can be seen as a barrier to a corporation in a situation where diversity of interests congregates rather than a set of contracts. According to Rowley (1997), Agle and Mitchell (1997), and Metcalfe (1998), the concept of stakeholder has become entrenched in management scholarship or research and in managers' reasoning since Freeman's (1984) studies on the subject matter. Furthermore, Donaldson (1995) highlighted that the recognition of businesses having stakeholders is increasingly becoming a common notion in management literature, both academically and professionally. However, Langtry (1994) inferred that the theory of

stakeholder has been broadly used as a tactical management strategy. In addition, Halal (2000) conducted a survey between 1995–1997, which involved responses from 540 managers explaining the scope to which ordinary stakeholder practices are applied in the respondent's corporation. It was discovered that 86% of participants believed that their business strived to collaborate with significant stakeholders and 85% argued that the organisation's main goal was to support the interests of valuable stakeholders and ensure large profits for the shareholders. The recent investigations present similar results: Mitchell and Agle (2008) learnt via the review of 100 Fortune 500 corporations that ten out of the fourteen firms embraced the unadulterated shareholders' emphasis on the importance of shareholders' value maximisation.

Freeman and Evan (1988) base the validity of stakeholder theory on two basic ethical principles: the principle of company effects and the principle of business rights. The previous establishes that the organisation and its directors may not infringe on the legal rights of others to ascertain their future, while the latter emphasises the responsibility for effects by suggesting that the business and its leaders are responsible for the consequences of their activities on others (Freeman and Evan, 1988). However, Preston and Donaldson (1995) suggested that property entitlements must be built upon an underscoring, the classical hypotheses of dispersive justice are current in stakeholder concepts, and they incorporate the normative principles that support the modern pluralistic hypothesis of property rights that provide the foundation for stakeholder concepts. It demonstrated that by accepting the basic framework of the stakeholder, several authors have applied various ethical concepts to expound on different methods to the stakeholder's hypothesis; hence, organisational managers comprehend the stakeholder concept as the appropriate CSR theory that deserves attention.

“Corporate social responsibility is a form of self-regulation that reflects a business's accountability and commitment to contributing to the wellbeing of communities and society through various environmental and social measures” (Nadia, 2023).

Garcis-Diez and Lorca (2004) and Post *et al.* (2002) argue that effectual stakeholder management is an imperative prerequisite for enhancing and sustaining the wealth-building capacity of the business. Jones (1995) states that stakeholder management provides an opportunity for competitive advantage, as agreements between

corporations and stakeholders are built on the foundation of cooperation and trust, and less expense is required in enforcing and monitoring such agreements. Clarkson (1995) suggests that failure to maintain the involvement of core stakeholders may result in the breakdown of that company system and the corporate ability to maintain the ongoing concern. The stakeholder risks do not only involve economic exposure but also career and employment opportunity, the quality of services and products provided, and environmental impact (Garcis-Diez and Lorca, 2004). Effectual stakeholder management is crucial to demonstrate stakeholders' best interest and is critical and imperative to the operative functioning of any corporation as opposing stakeholder activities can jeopardize an organization's aptitude to continue ongoing concern basis and if the corporation discontinues remaining ongoing concern, staff loss their career and often their superannuation packages and their healthcare benefits, including that of their family.

Corporate Citizenship and CSR Relationship Theories: CSR theories assess the connection between companies and society (Khan *et al.*, 2013). According to Secchi (2007), there is a small difficulty in analyzing company in-house dynamics and the way corporations tackle environmental and societal concerns; nevertheless, these theories emphasize the environment and corporate internal dynamics relationship. The approach suggested that a corporation must be aware of the connection between its activities and the community where such operations are being carried out if it intends to implement CSR programmes. Furthermore, (Lee and Yoon, 2018) argued that business citizenship is linked to CSR, although company citizenship mostly describes a particular group of recommendation. For instance, the explanation of the exemplary connection between surrounding communities of businesses site and those that are quite far off from their operating surrounding communities, suggesting that this could be a determining factor of two dissimilar CSR programmes to support the local the people involved.

Additional case of CSR practice that improved the living standard of surrounding communities is road improvement, which improved both the economic and social situation of the communities (Khan *et al.*, 2013). While these theories have several applications, they have also been criticised by several authors. For instance, Mandora *et al.* (2012) suggested that the inadequacy of relationship theories is the fact, even

though CSR is concerned with social and economic factors, the concept fails to reach decisive limitations among the identified factors, which suggests that once these theories are applied, corporations will struggle to distinguish between social and economic benefits. Furthermore, Nadal *et al.* (2014) noted the unclear direction concerning the community to offer first place and the particular amount of economic support the company should provide for specific society.

2.3 Historical Antecedents of CSR and CP Policies and Practices Across Different Industries, Organisations, and Countries in the Context of North-East of England

This section traces the historical antecedents of CSR and CP policies and practices across different industries, organisations, and countries, focusing on the North-East of England. The most debatable subject in the description of CSR is based-on the fact that it refers to the charitable activities of an organisation and its ability to go above and beyond to meet legal requirements. Hence, the concern is not whether corporations should obey the law; although, some authors defend the charitable nature of CSR by suggesting that it implies compliance with the law. However, it is now being progressively accepted that CSR refers to unpaid activities, but this has not put an end to the disagreement over the voluntary nature of CSR. This controversy is fuelled by two unresolved questions regarding whether the role of corporation activities is regulated adequately, and if businesses should determine their CSR in a situation where people have not integrated their expectations of the firms into legally binding obligations (Keeble *et al.*, 2019; Lombard, Brand and Austin, 2020; Hamed *et al.*, 2022).

“Corporate social responsibility covers companies’ practices to be responsible corporate citizens for their shareholders, employees, customers, communities, and society at large – CSR means acting for profit, people, and the planet” (Alaya, 2022).

CSR is considered by some as an alternative to regulation while some promoters of CSR want recognition of the charitable nature of their CSR to interpret into the acknowledgement that voluntary resourcefulness is the preferred and sufficient way to tackle the social consequences of organisation activity. Furthermore, if CSR is seen as a voluntary concept, then it is essential for CSR to be differentiated from other

concepts regarding the connection between corporations and society. Therefore, the corporate accountability concept is now being applied by some to indicate the obligations on businesses imposed by the governments and for management to be held accountable by corporate governance framework establishment. Hence, it is believed that corporations are accountable to both the shareholders and the governments under whose authorities the businesses are created and must operate (Arevalo and Aravind, 2011; Hardoko, Susilo and Pardosi, 2016; Keeble *et al.*, 2019).

Cornett (2018) noted that although the terms accountability and responsibility are sometimes used synonymously, the words have different meanings that distinguish them from each other in terms of their roles in business decision-making. Thus, it is essential that corporation leaders comprehend the dissimilarities between responsibility and accountability if they wish to advance their businesses forward. For instance, responsibility can be shared among a team of staff or businesses that work together for a common objective, while accountability can be specific to an individual or corporation based on their role, skill set and strength (Del Baldo *et al.*, 2020; Christensen, Hail and Leuz, 2021; Cho *et al.*, 2022). Furthermore, responsibility is generally task-oriented, whereas accountability involves taking responsibility after the fact, i.e., corporations taking ownership of their actions. Coca-Cola made a strategic change to its transportation methods after realising the great impact of its operations on the environment, accounting for 3,700,000 metric tons of GHG in 2014. Hence, the company invested in trucks that used alternative power instead of fuel, which has since reduced Coca-Cola's carbon footprint by 25% in 2020 (Sickler, 2020).

Furthermore, it is imperative to stress that corporate philanthropy is often misunderstood for CSR. To be specific, corporate philanthropy can be considered a dimension of CSR development (Eberhard-Harribey, 2006; Onkila and Sarna, 2022a). Therefore, to comprehend the true meaning of the social responsibility of a company, it is essential to discuss the definitions presented in this segment in this context, as suggested by Lantos (2002), and centred on the four-part explanation of CSR (Carroll, 1979). According to Lantos (2002), there are three different types of CSR:

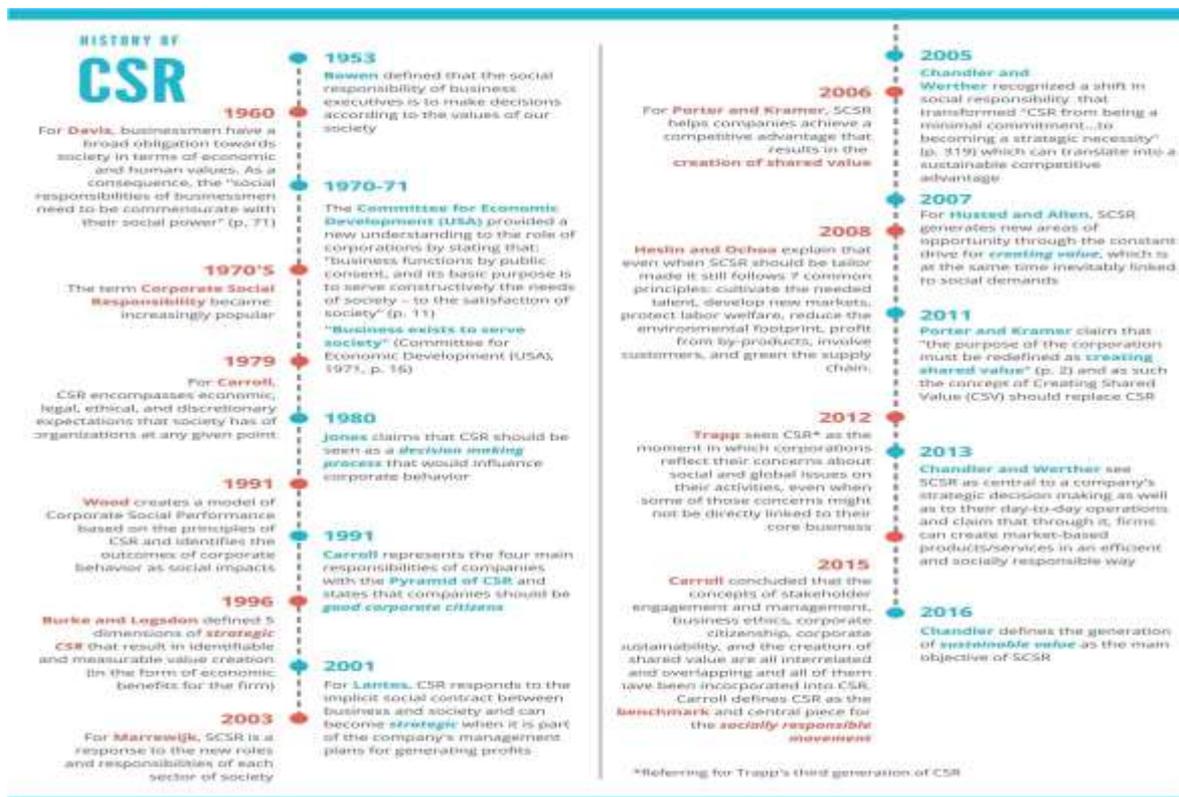
- a. **Altruistic CSR:** The implementation of an organisation's philanthropy responsibility that is beyond just preventing the possibilities of harm (ethical CSR) to assisting community welfare deficiencies and public alleviate. Companies who are involved in this type of CSR practice are not influence by profits or no profits.
- b. **Ethical CSR:** The compulsory satisfaction of a business's legal, moral, and financial responsibilities.
- c. **Strategic CSR:** The activities engaged in by companies that assist society while fulfilling their strategic organisation goals, i.e., any activities initiated that benefit both the company that integrate them and the community where they carry out their operations.

However, Kramer and Porter (2006) suggested that these three classifications of CSR are solely phases of CSR rather than its types. This argument is based-on the fact that some businesses initially responded to public concerns through philanthropy as a beginning point, but they soon learnt that only donations to charitable activities are not sufficient. Therefore, CSR represents the next step every business must take and is more than solely company philanthropy. Although it includes donations, it also consists of compliance with legal community standards and ethical CSR, as well as the activities conducted by people supporting organisations that enable the corporations to make decision which help them to achieve sustainable business practice (Porter and Miles, 2013; Porter and Reischer, 2018).

Hence, Kramer and Porter (2011) imply that companies have gained knowledge from a method of moving from just donations to charitable activities of CSR practice. He argued that there is eventually a next stage of this procedure, which includes building shared value, further suggesting that while a donation to charitable events with other types of CSR include fetching available funds out of the company and applying it to support important community initiatives, and same interest generally refers to as application of capitalisms (Kramer and Porter, 2011). In conclusion, the three stages of CSR are: charitable (the act of assisting the community without expecting anything in return), strategic (assisting the society while the company also benefit), and basic (a good CSR that does not harm the community; (Gill, 2015, 2015; Widiastuty and Soewarno, 2019; *Business Wire*, 2020).

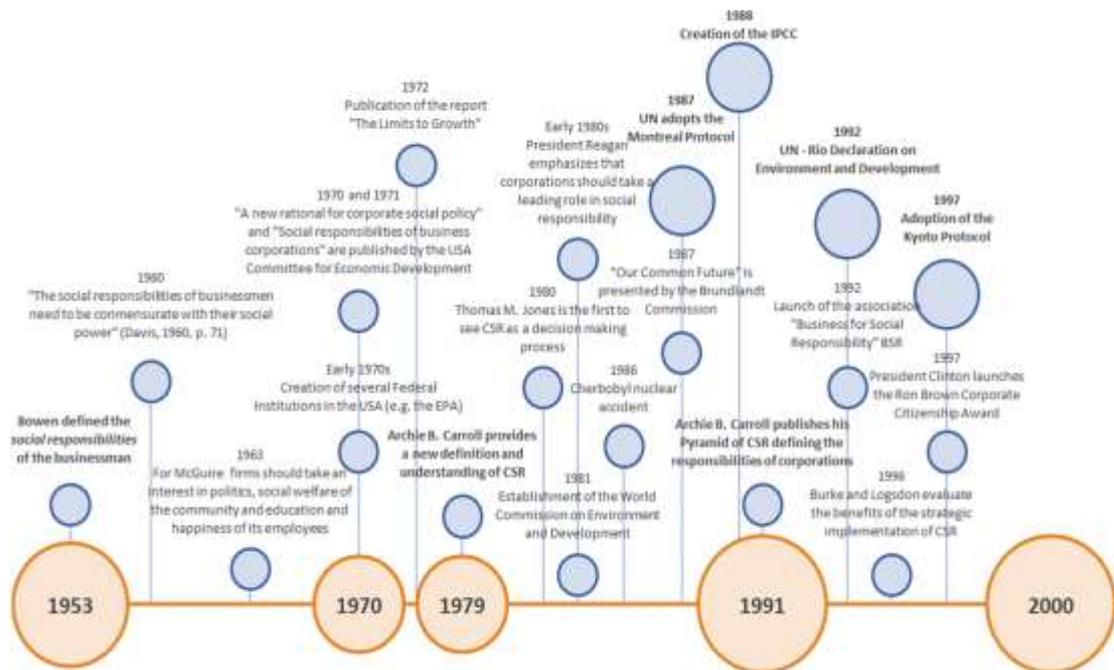
The assumption that CSR is the same as charitable initiatives is presumably because charitable activities where the usual way companies helped the communities over a long period of time. However, this has evolved with the business world over the years, along with the shifting of the business environment towards strategic implementation and CSR integration. This discussion demonstrates that CSR involves more for a company than merely donating a percentage of its profits to charitable activities. The following three figures help to visualise the essential role played by academic contributions in the evolution and development of CSR as a conceptual model. Figure 2.1 provides a chronological record that emphasises the publications that have played a significant role in enhancing the definition and understanding of CSR. However, it is essential to note that the examples are based on the CSR literature review presented by Agudelo, Johannsdottir, and Davidsdottir (2019) and do not represent the total contributions to the development of academic understanding of CSR.

Figure 2.1 The Evolution of CSR



Source: Agudelo, Johannsdottir, and Davidsdottir (2019).

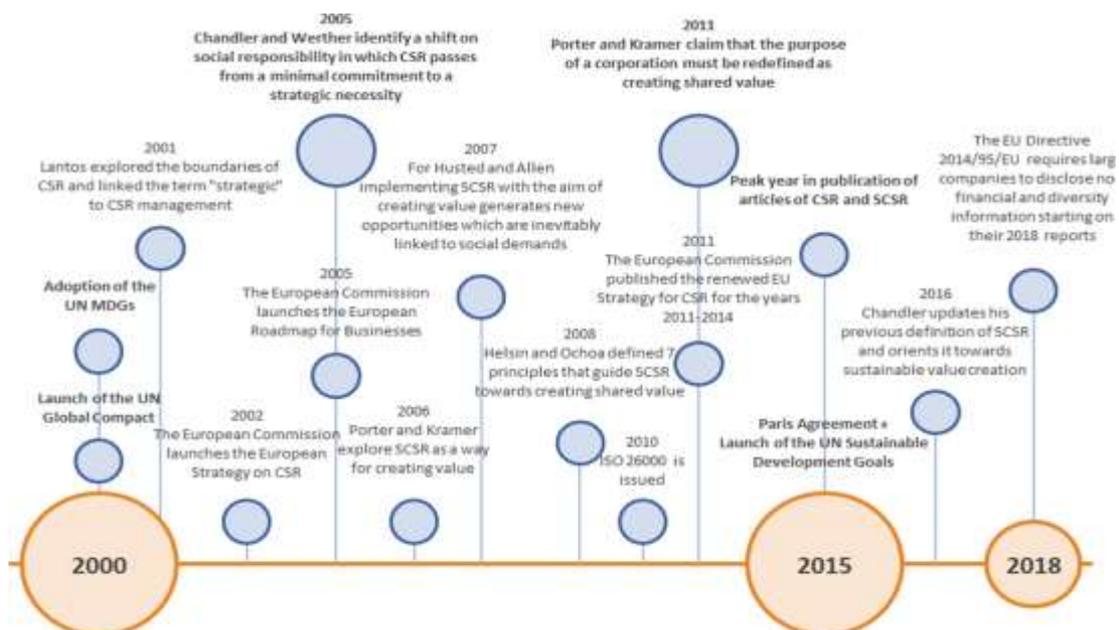
Figure. 2.2 CSR Evolution



Source: Agudelo, Johannsdottir, and Davidsdottir (2019)

Note: Each of these circles is a subjective illustration of the parallel influence of each viewpoint on CSR; thereby implying that the bigger the circle, the bigger the influence of CSR.

Figure 2.3 CSR Evolution



Source: Agudelo, Johannsdottir, and Davidsdottir (2019)

Martinez and del Bosque (2013) suggested that CSR can be an effective tool for some companies to control their stakeholders when they are aware that their practices might have a negative impact on their place of operation. This is because it is the obligation of companies through their activities and operations to be accountable and responsible to their stakeholders (Nicocau, 2008). According to Garay and Font (2012), CSR is a voluntary contribution from companies towards social, economic, and environmental development. Moir (2001) noted that CSR is the company's ongoing commitment to perform its activities in an ethical manner and contribute to community development while enhancing the quality of life of the workforce, local community, and society.

Kotler and Lee (2004) believe that CSR is a company's commitment to enhancing society's wellbeing via discretionary ethical practices that enable contributions of business resources. The voluntary activities that companies are engaged in for the purpose of contributing to the environment and society in which they operate are described as CSR (European Commission, 2001). This idea was supported by Yadav *et al.* (2018), who suggested that CSR is a voluntary activity that is performed by businesses for the purpose of ensuring stakeholders' well-being without jeopardising the company's long-run economic interest.

Woodward-Clyde (1991) states that CSR is an unwritten agreement between the company and the society, where the businesses are expected to meet certain corporate socially responsible activities as a payback for the license gained to operate. As reported by Elkington (1997), CSR includes three activities that a reputable socially responsible company is expected to perform, i.e., environmental, economic, and social responsibilities. However, Carroll (1991) and Porter & Gramer (2006) contradict this suggestion by noting that CSR includes the following three activities: ethical, strategic, and philanthropic CSR. On the other hand, Philips (2006, p. 69) argued that CSR consists of making staff efficient and productive, ensuring better economic performance, and controlling responsibilities and social impacts. Friedman (1970) stated that businesses only engage in CSR for the purpose of making consistent profits. However, Kurucz, Colbert, and Wheeler (2008) argue that most organisations now invest in CSR as they believe that investing a portion of the business profits and

labour back into the society and environment in which they operate and draw resources from has positive impacts for the business and staff well-being.

Crane *et al.* (2013) posit that CSR benefits can be sustained if researchers concentrate on CSR relationships between firm financial performance and their CSR activities, reputation, competitive advantage, and legitimacy, along with synergistic profit creation and employee attitude. Margolis, Elfenbein, and Walsh (2007) further support this idea and found that recent research studies have shown that overall, there is a remarkable positive link between an organisation's increase in financial performance and CSR activities. Furthermore, Glavas and Kelley (2014) described CSR as a firm activity tailored to care for members of society's well-being and the environment from which the company draws its resources with the aim of creating profit for the organisation. This argument was supported by Mukherjee and Sen (2018), who reported that companies integrate CSR strategies and practice into their firm operations in-order to develop a fair working relationship with the stakeholder and a positive impact on the well-being of society and its environment.

European Commission (2011), which previously defined CSR as a voluntary social and environmental engagement by companies (Knudsen, 2018), now suggests that CSR involves enterprises taking responsibility for their society's impacts. However, the research conducted by several scholars proved that CSR is directly linked to significant change and increase in an organisation's financial performance and profits (Chen and Lee, 2017; Zeng, 2016; Ciciretti, Hasan, and Kobeissi, 2012; Tsoutsura, 2004).

However, Abner and Ferrer (2019) noted that CSR does not solely include earning profits for firms' owners, but it also increases organisation performance and profits while keeping the entire community's welfare into consideration. However, research conducted by (gazzola patrizia, 2012; Lin-Hi, Hörisch and Blumberg, 2015; Testa, Boiral and Heras-Saizarbitoria, 2018; He, Morrison and Zhang, 2021; Grabner-Kräuter, Tafolli and Breitenecker, 2023), and Connelly *et al.* (2010) suggests that CSR has a direct link with organisation value and financial performance. Gao and Zhang (2015) and Martinez-Ferrero, Garcia-Sanchez, and Banerjee (2016) concurred with this argument, stating that CSR is associated with an increase in business financial performance and firm value.

Therefore, the benefits of CSR cannot be overemphasised because, in today's business world, societal expectations and market forces are some of the determining factors of business survival (Che-Ahamd and Osazuwa, 2015). Hence, it is essential for companies to behave in a manner that is acceptable to society and stakeholders to achieve a long-term sustainable existence (Abner and Ferrer, 2019). Tsoutsoura (2004) and Zeng (2016) believe that CSR enhances the relationship between companies and the communities in which they operate, thereby providing reasonable economic rewards or benefits.

Figure 2.4 Government Concept of CSR



Source: ResearchGate (2020)

CSR is an incessant duty of organisations to develop and at the same time serve the society, the company, and additional stakeholders via the incorporation of business, cultures, and communal values in the corporation approaches for the purpose of attaining prospect social sustainability and corporate. The description stresses the incessant character of CSR which is contrary to brief acts among the element of improvement of communities, which will assist in improving the creation of capacity and conditions of stakeholders and environment (gazzola patrizia, 2012; Arevalo and Aravind, 2017; Porter and Reischer, 2018; Bikefe *et al.*, 2020a; Christensen, Hail and Leuz, 2021; Zhou *et al.*, 2023).

Furthermore, it recognises the desire to include gains for the company together with appropriate investors. The main importance of the description remains on the purpose

of attaining financial sustainability by guaranteeing that CSR initiatives can enhance the worth of all parties concerned. Financial/monetary sustainability, therefore, refers to communal long-term profits for those companies, and this can create business openings for the associates that are concerned. For emphasis the term society here refers to the description of a wide range of people who interact amid the company. The community scope in this context measures with the dimension of the organisation participating in CSR. Hence, implies to local people for smaller businesses and several communities within different countries for multinational companies (Metcalf, 2006, 2006; Fisher *et al.*, 2009; Carrigan, Moraes and Leek, 2011; Arevalo and Aravind, 2017).

2.3.1. Key Drivers and Inhibitors of Corporate Social Responsibility

It has been argued that given the planet/globe controlled by capitalism, and the rudimentary responsibility of a director to its governments and shareholder for community welfare must remain the same; however, that is not always the case. In addition, Friedman's (1970) claim is coherent to that of Eberhard-Harribey (2006) un-statist and un-regulatory ideology that added to the past political improvement that favour free-market deregulation, reduction and capitalism in authority spending. Companies ought to conduct the activities in legal and acceptable frameworks, while public issues and social matters should be resolved by those in authority. However, a strategic application of CSR should be of advantage in organisations if it consistent of the main portion of their operation and interest. The section looked at the motivation factor behind corporations implementing CSR.

Moon (2007) and Guenster *et al.* (2005) argued that the best way to understand CSR is to consider CSR as a form of social, government, market, and world teamsters, implying that the concept of CSR forms a portion of current system of community governance. This can be done by utilising the physical resources founded on the business perspective as presented by Hart (1995) in-order to comprehend the way motivations enhances sustainable growth. The evaluation conducted by Moor (2007) and Guenster *et al.* (2005) investigate the likelihood to get attainable and maintainable growth via a company, then argued for the possibility of CSR providing a possible answer given that CSR may offer originations the essential inducement they need to act appropriately within the community setting in way that enhances maintainable

growth. They suggested that CSR concept might be utilised to reach a maintainable growth and development as long-as company drivers with right motivation combined. However, Moon and Chapple (2005) contest this argument since each government, corporation and society has its own goals and wants as well as the challenges that come with the different demands needed respond mutual concerns. further stated that the concept of CSR and continuous plans differ when aligned with various social, national, governance, economic, and environmental systems.

Assessing the role of market in CSR practice, many businesses perceive CSR to be giving them advantage over their competitive which is creating more challenges and stress for company arrivals, subsequently equating to CSR assets (Kramer and Porter, 2002; Guenster *et al.*, 2005; Eberhard-Harribey, 2006). In addition, Frenkel (2002) noted that many businesses, regardless of their size, incorporate CSR values into their portfolio. However, Hamilton *et al.* (1993) and Moon (2007) suggested that the authority of social responsibility shareholders is still minimum and movements in the UK and USA depict an increase in social responsibility investors (SRI) funds being separated for use. These movements have now also spread to Western Europe (Koch *et al.*, 2019a; Christensen, Hail and Leuz, 2021; Domingos and Bilsborrow, 2021; Lecuyer *et al.*, 2022).

Another way of looking at the market drivers for CSR is consumer power. It ought to be noted that even though consumers favour social responsibility goods, consumers' purchasing habits signify the space amid what is being practised compared to what is advocated. Micheletti (2003) and Sen and Bhattacharya (2004) argued that there may be some specific customers who may be ready to pay more for products and services that engage in responsible business practices. For instance, products and commodities produced ethically and cruelty-free. Shane and Spicer (1983) and Smith (1987) stated that customers are most likely to critic unethical goods and services through bad ethical consumerism. This may lead to boycotts where customers refuse to purchase unethical goods and services. For example, customers refused to acknowledge Nestle's advertisement of using powdered milk in place of their known milk (Boths, 2012), and Adidas's employing young children as their worker in developing nations e.g., Bangladesh (Zhang, 2012; Beji, 1999). Although, there are arguments concerning consumers' authority and capacity in terms of their influence

on ethical corporate behaviour. Shane and Spicer (1983) and Regil (2006) noted that because authorities are incapable of enforcing legally binding CSR, it is possible for customers to influence the practice of CSR. They argued that the concept of CSR is nevertheless emerging and are controlled by unpaid charitable initiatives due to people who donate to the campaigns of election affect and persuade government decisions.

Zhang (2012) and de-Regil (2005) further suggested that significant challenges which include living wages, were removed from CSR practices but with the involvement of the public and compulsory act that the vicissitudes are lawfully obligated wherein international CSR for the purpose of realisation. The effect of customers may be identified as a rebust driving force that pressures companies to behave responsibly. For example, consumers' willingness to look for alternative products and services can be costly for companies in comparison to the actual cost of integrating CSR practice into business strategies. This can sometimes force businesses to integrate CSR into their system. Furthermore, the authors suggested that customers in industrialised countries may apply CSR information to inform their buying decisions making; hence enabling the organisations to control the deeds of world businesses who may then utilise communities and employees in current emerging new world.

Although the authors back the idea that customers can influence CSR practices in a positive manner, customers' desires fluctuate and are motivated to some level by personal wants. For example, according to Eberhard-Harribey (2006) and Clarkson (1995), there is no indication of customers anticipating how CSR from businesses will benefit stakeholders. McWilliams *et al.* (2006) opposed this idea, while Hitter and Riddleberger (2009) and Mohr *et al.* (2001) noted that it is significant to consider the difficulty to be businesses more than or less than, since there is little theoretical research into what customers require and the level of assist demanded for society. Nonetheless, Eberhard-Harribey (2006) added that consumers are persuaded by personal interest instead of societal concerns.

The influence of society on CSR has been a subject of discussion in numerous academic papers, including studies by Guay and Doh (2006) and Swan and Newell (2000), where they identified tensions between NGOs, social expectation, public

attention, consumers, organization associations, investors and staff as major factors that influence public drivers. Government sectors play a significant part in shaping CSR through the pulling audience to CSR initiatives, and this are labelled unmoral and public negligent. Furthermore, government sector make a partnership through various organizations, which always result in the advancement of public duties in the company practice (Gallardo-Vázquez and Lizcano-Álvarez, 2020). Moon (2007) also noted that media play an important role in driving CSR practice by reporting and highlighting activities of community irresponsibility by organisations.

Company leaders and owners know about the important of the people view and the penalties that comes along when it is not positive; therefore, surveys are now being conducted by companies to ask the stakeholders questions regarding CSR to understand its impact on business growth. The function of staff as a community motivation and teamster is noted in several academic papers, such Singh and Point (2004), Moue and Grosser (2019), and Muthuri *et al.* (2012). Employees' that are identified by way of reasonable push from the organisations which influences businesses to donate towards the growth of the societies. The appointment of new CSR Minister by the parliament in 2000, is described and suggested to be a good example of authority motivated/influenced CSR (Guenster *et al.*, 2005; Moon, 2007). Among the responsibility of this new minister's appointment is to encourage and persuade companies to integrate and implement CSR practices. For example, in the year 2000, Tony Blair, the Prime Minister of the United Kingdom, suggested that companies should assist the government to manage social challenges by offering facilities and support through CSR initiatives. This involvement of the United Kingdom in the concept of CSR growth is as a result the research conducted in Department of Trade and Industry (DTI) through public deliberations along with the creation of a CSR Academic, which was meant to improve CSR competencies and skills inside the organisations. Hence, it was suggested that governments should present a soft policy that will make businesses engage in good CSR practices.

In 2005, Kolk investigated globalisation in relation to CSR drive and established that organisations have the chances to exploit un-utilised public resources and the labour market to take over natural resources. Kolk noted that the exploitation by transnational businesses forced the drive for CSR integration into the socially responsible company

practices toward developed nations, allowing organisations to be forced to make-up rules of engagement that would assist in enabling CSR a part of businesses' moral habits in worldwide distribution chains. Furthermore, Chappal (2005) added that businesses are now willing to take up membership of standards within reputable bodies such as the International Business Leader Forum and UN Global Compact, with some organisations demonstrating their CSR through global reporting initiatives.

Although the four drivers of CSR have been discussed and the core influencers elements for organisations in integrate CSR plans captured, however, the motivation of the influencers may differs based on application or implementation background. The drivers consist of nationwide, religious, value, governance, economic, and the surrounding scheme where CSR events are being integrated. For instance, some social issues that could be considered a company responsibility in some countries might be seen as governmental, individual, or societal duties in another country. In addition, there is some proof that CSR engagement in some communities is influenced by religious beliefs and cultural traditions (Visser, 2008; Moon, 2007; Chapple, 2005). Comprehending the important of CSR influencers and their motivators provides a clear framework for essential elements of implementing and assessing CSR in various countries. The connection between CSR and society relationship will be consider next.

Public Relations is described as a management responsibility, and its purpose is to advance positive connections between businesses and the public (Cutlip *et al.*, 2006). In addition, Apostolakou and Jackson (2010) further argued to survival in today's corporation's climate, firm public image is more important than sales figures and products for organisations (Apostolakou and Jackson, 2010). This suggestion is also supported by the research conducted in the school of Reputation that utilised 47,000 NY customers within 16 markets. The study meant to rate the hundred most upright businesses across the globe in 2012 (Washburn and Lange, 2012).

The investigation concluded that investors and customers were motivated 60% by their views of the organisations, and 40% by the assessments of goods and services accessible by the business. These results align with the suggestions provided by Kharisma and Sari (2020) and Krista *et al.* (2013), who argue that the concept of CSR shows "who" the-company is, "what" the organisation believes-in and "how" the firm operates. Which implies that corporation's activities should not be the main reason

firm involve in selling and producing products and services but also engaging in CSR projects, which can develop a positive impact on investors and consumers. As a result, Yong and Goi (2009) argued that the concepts of both the people relationships and the concept of CSR acknowledge the significance of investors, recognising a mutual objective among both practices. Although, noting the significant of stressing the definition, model, and influencers of CSR cannot be over emphasis due to its broader compared to PR, moreover the application of CSR as strategy of PR can result in a possible negative impact.

According to Pearson (1989) and Shane and Spicer (1983), PR should be at the core of organisation ethics. This was determined by the suggestion that ethical truths are attainable via the procedure of conversation and bargain, that gives a respective opinion of wrong and right shaped through human culture and societal environment. However, Guano (1989) referred these ethical regulations “intersubjective” because it is developed via agreement and negotiation, which implied that it is a conversation procedure that shapes good corporate, and truths conducts. This should offer integrity through via communication interface, which might take the place of PR on the heart of corporate conversation and a determiner of corporate conduct (Pearson, 1989).

This is equivalent to the two-way proportional model presented by Freeman (1984) and Hunt and Grunig (1984), which encourages conversation in deliberating challenges by the society, efficient differences solutions, and shared understanding and admiration for-companies and investors. Piece (2006) suggested that the process was normative and idealistic, resulted in various limitations. However, he emphasised that the process might provide coherent reasons for the various issues. Williams *et al.* (2006) considered PR as an instrument delivering open reciprocal interaction that permits businesses to modify their business approaches/processes and engage in good practice with stakeholders. This argument is in line with Freeman’s (1984) suggestions, as well as Barlett and Golob (2007), who acknowledged that companies affect different groups in the community, and businesses must meet their expectations.

The effects of negative media in addition to the harmful result of goods on company performance along with their reputation when customers suspect organisations and its business practice was investigated by Bhattacharya and Sen (2002). For instance,

tobacco and Nike companies as good samples of organisations to handle trying to manage negative media via/through CSR and PR strategy application, resulting in the honesty of the company CSR practices under question. Nike lost the confidence of some of their valued customers because of its overseas workers' wages and their working conditions in the 1990s (Boje, 1999). Nike then staged a PR campaign to correct the negative press and promote firm CSR engagement in an-attempt to redeem and improve their public image, which raised ethical concerns. Furthermore, Stoll (2002) also proposed that the case worsened when an attempt was made to use deceitful advertisements to mislead consumers to conceal negative media.

In addition, the tobacco industry faced negative press and public mistrust when they attempted to be involved in fund research, as noted by Michalos (1997). In 2018, Cambridge Analytica exposed the personal data of over 87 million Facebook users without their knowledge, resulting in a significant and highly negative scandal for Facebook. In 2016, the Consumer Financial Protection Bureau (CFPB) discovered that the staff of Wells Fargo created 3.5 million unauthorised consumer accounts. The government imposed a \$2 billion fine on Wells Fargo company, leading to the termination of over 5,000 employees and the retirement of the firm's CEO. Similarly, in 2015, the Federal Trade Commission (FTC) complained against Volkswagen as their car emitted 4000% more NOx than the normal legal limit. Volkswagen was found guilty. Their public reputation was destroyed, and the company was asked to pay a \$1.45 billion penalty (Prowly, 2022).

Both CSR and PR programmes by the tobacco company have been seen negatively because of the firm's well-established harmful impact on the organisation's products, which is why the tobacco company failed to achieve their CSR goals and objectives as people perceived their intention as a way of trying to compensate the public for their poor media reputation. This was supported by Agle and Weaver (2002), who stated that the aim of CSR may be legalise CSR initiatives and create acceptance of the community as whole. This notion was further supported in Richter and Palazzo (2006), who suggested that legalizing the tobacco industry position was extremely challenging because of the harmful nature of the firm's products coupled with their already existing questionable history.

On the other hand, several corporations involved in CSR have made a great positive impact on society as noted by Benz (2020). In 1970, a well-known economist Milton Friedman said, “The social responsibility of business is to increase profits” (Nature, 2020). Google data centres are projected to utilise 200 terawatt hours every year, which signifies approximately 1% of global electricity usage. Google has the biggest data hub networks on the planet, and the company recognises their position and the responsibility that originates with it. In addition, Google has implemented the following strategies to combat any issue that may arise from their activities: selling off old servers in the secondary market, recycling old servers’ components, and designing long-lasting servers. These strategies have resulted in two million machines being remanufactured from waste.

Furthermore, according to Fortune Magazine (2011), Levi Strauss & Co introduced a game-changing programme called “Worker Well-Being” (WWB) to create a supplementary sustainable supply chain. Levi’s has since expanded the Worker Well-Being programme into 17 countries, influencing over 190,000 workers, which is 65% of Levi’s production volume. Another great example of CSR practice is the Starbucks programme called “Coffee and the Farmer Equity”. The company entered a business relationship with Conservation International to ensure that tea, coffee, manufacturing goods and cocoa are obtained responsibly and ethically. They achieved this by ensuring their suppliers meet the standards of their procedures, which include quality water preservation, energy preservation, humane labouring conditions, bio-diversity preservation, and waste creation. Due to these measures, 99% of Starbucks’ raw materials are ethically sourced, and 400,000 farmers in more than 28 countries are involved in the initiative committed to sustainable and ethical practices.

Hilton Hotel is ranked amongst the top businesses to work with across the world. According to Hilton (2021), 96% of their staff confirmed that Hilton Hotel is an excellent company to work at, and Hilton’s secret weapon is their CSR initiatives that are linked to how they treat their staff. From top down and bottom up, Hilton practices a simple but powerful philosophy called “Hospitality for All”. Hilton’s philosophy aims to ensure all employees and customers are treated with the same respect and world-class services. These examples show that PR aims to highlight how organisations attempt

to improve their public image by including CSR in their business strategies by employing different approaches.

Therefore, based on the examples and arguments provided thus far, it can be deduced that the concept of CSR might be viewed by organisations as a public relations approach intended to conceal bad press or problems. Nevertheless, it is possible to accept that businesses integrate CSR into their organisational practices by utilising PR as a strategy to share their company's progress, thereby gaining potential benefits and public goodwill. As explained in CSR explanations segment, CSR concept should be a systematic, plan, and maintainable process for the business, which should take all stakeholders into account. Hence, public relations should preferably use of medium to promote CSR activities; however, CSR ought never be used as a marketing strategy to resolve organisation problems. However, this may help the company gain a good public reputation as demonstrated in the examples provided above.

2.4 Identification and Description of the Research Problem

In this section, the researcher identifies and describes the research problem, research gaps, and the key research questions (RQ1, RQ2, and RQ3) in the context of the lack of critical research on the relationship between CSR and CP and how to manage the two opposing demands.

2.4.1 Organisational-level Problem of Reporting and Implementing CSR: The Gap Between Policy and Practice

The argument all through this section shows that the concept CSR has been a relevant and deliberated topic. It gives a direction for researching extensive questions regarding the positions and duties of governments, corporations, and involved parties' connection with other investors. Furthermore, it offers the framework that is debatable on more specifics in a corporate philanthropy to a further strategic duty for organizations in engaging and solving the communities' challenges and problems. From this perspective, CSR integration might be regarded as the solution to fundamental communities' concerns, or it may be considered risky to be assumed of as glossy statements and an exercise in PR.

Although CSR might be considered a resource for corporation opportunity and enhance business competitiveness, it could also be seen as a threat or distraction to organisational profit. Even though some corporations might reduce their CSR practices to solely money donations, others might contribute to the community by providing them with training and sharing business knowledge, resources, and unique skills. However, it could be suggested that the core difference in CSR implementation between companies is the delivery and motivation methods. CSR has related to various underlying planned purposes, such as competitive advantages and accountability for outside (Moon, 2008). As companies take accountability for their description CSR, it might not be exorbitant for businesses to behave that way while thinking about their own corporate impacts. Accordingly, different businesses place diverse importance on its CSR practices, such as socially responsible processes and products, socially responsible staff relations, and community involvement (Moon, 2002; Guenster *et al.*, 2005).

The application/integration of CSR initiative is gradually becoming a protuberant argument/topic in corporations. As a modest pointer of CSR position, a Google review in April 2007 revealed a total of 81 million references to CSR (Moon, 2007). In addition, a comparable investigation conducted as an element of this suggested 177 million CSR sources in 2017, exposing a consistent upsurge in CSR acknowledgement. which is indicated in a distinguishing managerial position for CSR within businesses, which is also now added in board-stage and executive board responsibilities. Furthermore, there is a consistent and constant growth in middle-level executive jobs labelled as CSR, although some companies have smaller CSR teams (Moon, 2011). Furthermore, the specific location of the managers could vary depending on the company structures or their CSR strategies, such as public affairs, human resources, governance, and marketing (Millington and Brammer, 2004).

According to Prasertsang *et al.* (2012), there are three core methods of implementing CSR. The initial method emphasises customer-oriented strategies to enhance services and goods superiority while retaining affordable price. The approach is primarily used in countries that their corporations embrace a distinguishing tactic to differentiate their products as exclusive from others. The consumers are the recipients in this approach getting high-quality services and products at a lower price. The second approach stresses defending and safeguarding the ecosystem and society.

The procedure is regarded as government control to guarantee that corporations protect our ecosystem by not polluting it, produce goods and services that not harmful to nature. The understanding of purchases to ecosystem concerns has been stressed; where corporations are accused of environmental pollution, the companies are affected negatively (Pless *et al.*, 2013).

Finally, the third approach emphasises societal awareness objectives; this is mostly a scheme-by-scheme engagement that consists of the local. Examples include Tesco providing scholarships, Aldi donating unsold food and other items to the needy in the community on a weekly basis, and Wal-Mart assisting those affected by natural disasters such as storms and earthquakes (Walker and Uecker-Mercado, 2012). In addition, corporations can integrate CSR policies in the following areas: education promotion, gender equality promotion, women empowerment, ensuring environmental sustainability, social business projects, combating diseases, and developing employment enhancement vacation skills (Singhal, 2014). It has been suggested that for corporations to have a successful implementation of CSR, businesses should carry out an investigation that will help to identify the best helpful and viable projects before engaging in any community projects (Doh and Cumming, 2000; Walker and Uecker-Mercado, 2012). Furthermore, it was argued that managers are needed to be able to reach a balance between creating a good reputation for companies and generating returns from employees, investors, and customers (Klein, 2000; Gibb and Schwartz, 1999). But for demanded goods, CSR might be regarded as a segment of a larger marketing plans by corporations to attract consumers and investors who are worried about societal challenges. The approach may take the method of certification of a product applying already recognised world standards. The application of that kind of strategy and norms can be understood as a symbol of the firm demonstrating responsible business behaviour and accepting and acknowledging the use of CSR as its marketing strategy.

The extent to which investors might be able to influence CSR application is subject to debate. However, the significance of stakeholders is associated with the degree to which corporations may gain or lose from societal rule which has been highlighted (Doh and Cummings, 2000). With a prudent assessment of stakeholders and stakeholders' communications, businesses are in healthier positioned to engage productively in private and public atmosphere and validate the variety of

responsibilities, partnerships, and interactions incorporated in the company's strategic CSR planning and implementation. Banerjee (2008) and Bansal (2009) suggested that companies may be capable and powerful of satisfying their organization needs and wants. Moreover, in these practices, they omit to account for all stakeholders, especially those people that are at risk of being associated with business activities and merely have the means to contest with large companies or play a significant role in effecting change, which makes their tasks as stakeholders insignificant. This aligned with the past suggestion by Mitchell *et al.* (1998), who argued that company challenges are connected to investors who have the authority and continuous legal stake in the corporations.

In addition, the proposal of agency creation will assist in accounting for the interest of all stakeholders and provide all stakeholders with the opportunity to speak, arguing that this would demand obligatory and severe CSR records by companies, possible societal penalties, and the executives being deemed responsible. Nevertheless, the true accurate nature of his proposal and this argument remained interrogated by Bensen (2009), who noted that when a variation was to present itself in present CSR practice, it would be within-the currently available official structures or by accounting for outside regulations. Hence, an increasingly vast number of businesses have disclosed environmental and social information in their yearly reports, depicting specific elements of their CSR activities (Tuybens and De-Beelde, 2016). Above 90% of the biggest 260 corporations across the globe (G250) published a CSR article in 2016 (KPMG, 2016). However, a conventional preparation, reporting a CSR article is remain a charitable choice wherein the core aims for the periodical publications include enhancing company reputation, reaching stakeholders demands and showing an ethical view to investors (Swift and Dando, 2004). Furthermore, Kolk and Perego (2012), and O'Dwyer and Owen (2004) suggested that the reassurance report enhances the reliability of CSR publications and increases stakeholders' assurance. Over 660 statements of assurance were published in 2008 (Corporate Register, 2008), consisting of approximately 26% of CSR published accounts. In addition, KPMG (2015) also noted that about two-thirds of the G250 currently include official third-party guarantee reports in their CSR reports.

2.4.2 External Political Problems Related to the Role of Authority in CSR Execution and Campaign

It is becoming progressively acknowledge that executive activities are essential for making an empowering ecosystem for secluded/individual subdivision advancement, that reduces the dangers, lowers the expenses and obstacles of management, and improves the chances for reliable and modest private businesses (Albareda *et al.*, 2008; BDP, 2002; UN Global Compact, 2012). For the past decade, the governments have collaborated with investors and stakeholders in presumptuous relevant responsibility as motivators of CSR, operating together with nongovernmental corporations, and acknowledging that civic rules are crucial in motivating CSR practice and engagement (Albane *et al.*, 2008; Bichta, 2003). It is further suggested that the concerns for legislative organisations in advertising CSR activities are to raise awareness, recognise priorities, build support and incentives, and gathering capitals from intersect-sectoral companies that are reasonable in the nationwide-context, and build on current capacities and initiatives (Segal, 2018). The early documents to be brought into the discussion by the authorities on CSR duty emerged in the 1980s (Sochaki and Moon, 1995). Most of these reports argued that there is great demand for governments and other relevant authorities to actively promote and engage in CSR as their response to the societal and environmental problems and challenges triggered by company activities within the constantly increasing worldwide financial context (Moon, 2005).

Furthermore, Frank *et al.* (2003) argued that the authority could assist a CSR programme by playing a significant role, such as (a) facilitating, which could involve asceses to vital information, penalties and tax incentives to encourage responsible corporation with the purpose of helping businesses to engage in CSR to push environment and social improvement; (b) regulating in a way of laws, penalties, rules and related measures that will help to regulate particular facets of corporation operations; (c) brokering, where the government initiates a discussion involving important investors and then act as a middle partners for private sector, public sector bureaus, and local community bodies to help handle challenging or difficult environmental and social challenges; and (d) warranting, which could involve commitment to integrate and implement education or raise awareness programmes, international principles, official police reports, publishing decent CSR practices,

creating CSR connected policies, and specific support for pro CSR pointers, systems, and rules.

Additionally, Oliver *et al.* (2005) studied the tactical roles that could be carried out by leaderships who are controlling institutional improbability (uncertainty, modulate, and trigger) and presented a general instrument for community activity handling tactic insecurity (organisational reporting, public data awareness creation/ campaigns, contracts, tagging, analysis, incentives, and contracts). In addition, the role of the authorities in advocating/sponsoring CSR has been reviewed by more writers in the framework of current methods of society private company with respect to CSR aspiring to tackle community concerns and foster management with businesses, local government, and social organisations (Bodruzic, 2015; Zadek and Nelson, 2000; Gribben *et al.*, 2001). Another method to grasping CSR society policies is the introduction of a soft policy approach suggested by Joseph (2003), where he noted that the government's role should be seen as facilitating and collaborative via the application of smooth instruments and resources in alliance with willing private sectors. A soft guideline (aka soft tools) denotes possibilities of authorities to change performance with means outside normal regulations.

Such policies include stimulating public debate and raising awareness for issues and concerns; promoting and encouraging CSR programmes and endorsing companies and wider societal support; creating CSR enabling platform; officially acknowledging CSR programmes; emerging CSR rules records; building and developing values for CSR in corporations, public authorities and civic society via an internet platform and training; sponsoring CSR research and aiding networking of researchers; developing strategies for CSR management; and engaging and enhancing individual partnerships (Anthony *et al.*, 2003; Singhal, 2014; BPD, 2003; Bichta, 2004). However, it should be noted that the application of soft/smooth control is not restricted to CSR concept and its application in larger facets of government connection linked secluded industry. For instance, it is extensively narrated in the view and background of the regulation and management of labour standards and manufacturing relations (Marginson, 2001; Verma and Kuruvilla, 2006; Martinez and Stuart, 2011; Marginson and Meardi, 2014). Furthermore, according to Albareda *et al.* (2007) and Singhal (2014), part of the various policy-maker policies might be applied to enhance the awareness of CSR and raise a nation's profile. This may include but is not limited to (a) providing a suitable

environment via the influence of a policy that supports CSR practices, (b) increasing public support and generating awareness of the charitable nature of CSR, (c) creating a special unique CSR bureau with the intention to provide support and promote CSR initiatives, (d) overhauling governing and policies frameworks to comply with CSR associated standards and safeguard a great CSR procedures and methods, and (e) promoting and developing relationships with corporations, key stakeholders and NGOs with the purpose of tackling social concerns via a CSR programme.

For instance, Singhal (2014) noted that the Thailand government established the corporate social responsibility organisation (CSRI) in 2008 as a CSR devoted agency tasked with mission to enhance CSR programmes in registered public corporation partners. Likewise, research on civic society roles and government involved in CSR initiatives in rural district of Poland implied the formation of a CSR agency as an element of collaboration connecting the individual company, government, and civic community (Faradic, 2009). Furthermore, according to the Indian Minister of Corporate Affairs (IMCA, 2021) and Singhal (2014), the Indian government is the first country in the world to mandate companies to invest 2% of their income in CSR-related activities as noted in Section 135 of India's New Companies Act. The Indian government also created two dialogue forums linked directly to matters that are relevant to the development of CSR regulations. The initial forum was designed to coordinate the committee and will help promote affirmative activities in the country's industries, including the Indian head of Industry and Commerce, Combined Chambers of Industry and Commerce of India, Indian FCIC (Federation Chambers of Industry and Commerce), as well as high controlling representatives of trusted industries. The aim and objectives of the partners are to decide and prover an acceptable guideline of conduct on approved deed and arrange a watchdog with regional local community to supervise the fulfilment of the charitable standards of operation agreed upon by the partners. The other council is referred to as the Indian Partnership Forum, the focused-on CSR purely for the application and adoption of problems which include business societal code, CSR design, helping community policies measures on CSR, and e guaranteeing CSR mainstream learning in corporation disciplines and the capacity forming for society improvement.

Several investigations have emphasised topographical relative exploration of the government approaches and culture to CSR amid North America and Europe. For

instance, Aaron (2002) provides significant revelation on the importance of cultural dissimilarities and its impact on CSR models on the state level. Furthermore, Reeves and Aaron (2002) state how policymakers in Europe have engaged in a broader community initiative to encourage CSR schemes, compared to other countries where such policy do not exist. In addition, it is noted that the Eu-based corporations' acknowledgement of CSR-associated public rules contrasted with lesser tolerant behaviour of USA-based businesses and suggested that the variation is dependent upon the culture of business perspective in various countries. This study offered insight into the way businesses in some states who might be ready to conduct their duties alongside the authorities to advance and enhance social status in a controlled atmosphere (Albareda *et al.*, 2007; Reeves and Aaronson, 2002a).

In 2008, Aaronson *et al.* compared CSR programmes and public policies in three different European countries, Norway, the United Kingdom, and Italy, emphasising the government responses and drivers. This study revealed that the governments were integrating a common discourse and statement on CSR and working in collaboration with the social and private sectors. It determined that for the government, CSR indicated the need to govern a complex array of relationships to enable the development of a win-win situation between the company and social organisations. However, the investigation highlighted that those variations existed between the three countries in their application of CSR public policies. These differences were reliant upon political and cultural elements, such as the well-being state typology, the structures of the organisation, and the corporation, social, and cultural background of each country. In a similar case, there are various volunteer codes of conduct connecting businesses and governments, which are essential to this argument. Examples of such integrations include the Organisation for Cooperation and Development (OECD) policies and the UNGC. The OECD Guide for Multinational Enterprises (OECD, 2011) are endorsement addressed by the governments to international enterprises operating in/from observing countries.

These countries provide non-binding standards and codes for responsible corporation conduct in a worldwide context that are coherent with applicable internationally recognised standards and laws. Different governments across the globe have committed to promoting and empowering these comprehensive policies for responsible company practices. The UN global compact is an international movement

of sustainable businesses and stakeholders to build a better world. It is a business sustainability initiative that requires organisations to perform business in a responsible way by positioning their operations and strategies with an approved set of rules on human rights, environment, anti-corruption, and labour (UN Global Compact, 2018; UN Global Compact, 2010). The activities also assist businesses to take tactical initiatives to progress wider societal goals, such as the UN's 17 sustainable development goals (SDGs), including zero hunger, no poverty, decent work and economic growth, education, responsible production and consumption, and reduced inequalities (UN Global Compact, 2018). This programme was embraced by all the 193 member states of the UN with the purpose of attaining a better future for everyone. The SDGs resulted in an inclusive procedure with the governments involving civil society, citizens, and business. In addition, the programme shows that there is an increasing understanding between company leaders wherein it is acceptable for companies to focus on short-term turnover; however, it is not sufficient because economic inequalities and social unrest can destroy long-term reputation and prosperity.

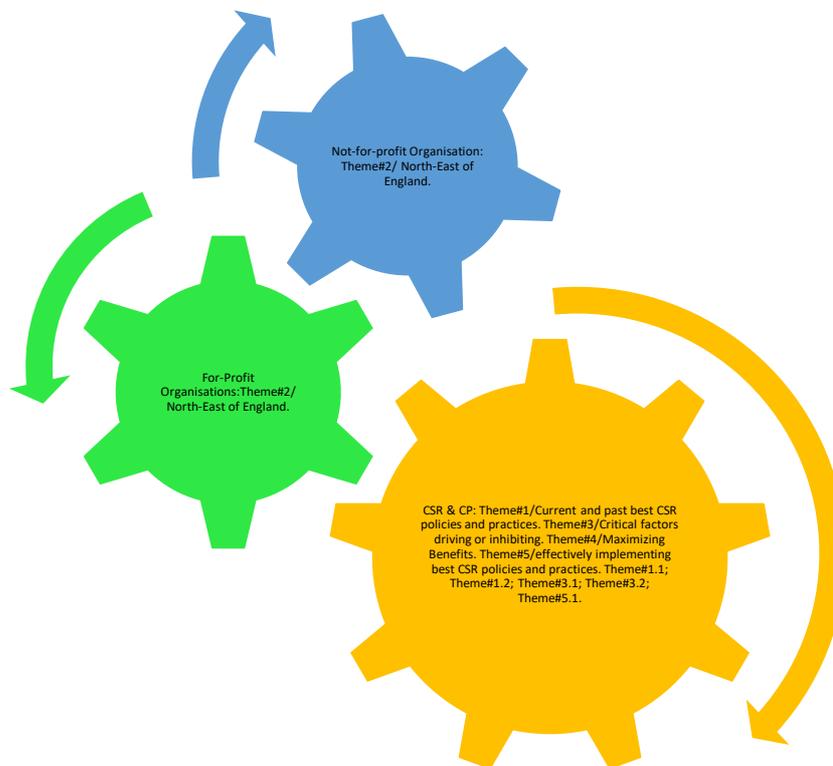
2.5 The Theoretical and Conceptual Framework for the Study

The section discusses the conceptual framework for the study and how it can be used to explore and evaluate the key research questions. It demonstrates how the researcher developed the theoretical framework required to achieve the research objectives to answer the key research questions. Table 2.1 below presents the main themes and related sub-themes identified by the researcher during the process of critically reviewing literature and prior research. These themes form the basis for the structure of the conceptual framework in Figure 2.1

Table 2.1 main-themes and related sub-themes identified.

| Main Themes from Research Questions and Objectives [RQs/ROs] | Sub-themes relating to the main themes | Pre-codification/coding for Thematic content analysis – NVivo software [Total pre-codes = 8 + 7 = 15 codes/themes] | |
|---|---|---|---|
| <p>RQ1/Current best CSR policies and practices/Theme#1. 2/FPOs and NFPOs in the North-East of England/Theme#2</p> <p>RQ2/ Critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England/Theme#3.</p> <p>RQ2/Maximum benefits from existing CSR policies and practices/Theme#4</p> <p>RQ3/Barriers preventing both FPOs and NFPOs in the North-East of England from maximising the benefits of implementing best practices/Theme#5</p> | <p>1/Current CSR policies and practices for-profit and not-for-profit relative to the different regions in England.</p> <p>2/Past CSR policies and practices for-profit and not-for-profit relative to the different regions in England.</p> <p>3/Critical factors driving both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR practices.</p> <p>4/Critical factors inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR practices.</p> <p>5/Maximum benefits from existing CSR policies and practices.</p> | <p>Theme#1/Current and past best CSR policies and practices.</p> <p>Theme#2/FPOs and NFPOs in the North-East of England.</p> <p>Theme#3/Critical factors driving or inhibiting/barriers both FPOs and NFPOs in the North-East of England.</p> <p>Theme#4/Maximum benefits from existing CSR policies and practices.</p> <p>Theme#5/Effectively implementing best CSR policies and practices.</p> | <p>Theme#1.1;</p> <p>Theme#2/Current CSR best policies and practices for-profit and not-for-profit relative to the different regions in England.</p> <p>Theme#1.2; Theme#2/Past CSR policies and practices for-profit and not-for-profit relative to the different regions in England.</p> <p>Theme#3.1;</p> <p>Theme#4/Critical factors driving both FPOs and NFPOs in the North-East of England from deriving their existing CSR practices.</p> <p>Theme#3.2;</p> <p>Theme#4/critical factors inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR practices.</p> <p>Theme#5.1/effectively implementing the benefits from existing CSR policies and practices.</p> |

Figure 2.5 Conceptual Framework for the Study



Source: Researcher

The financial theories' connection between firm financial profitability and CSR is based on symmetry asset pricing paradigms as well as market hypothesis efficiency (Guenster *et al.*, 2005). According to Eberhard-Harribey (2006) and Guenster *et al.* (2005), there are three feasible relations between CSR and company financial profitability. First, it presumes that the threat associated with obliging to CSR is not priced; therefore, all businesses (CSR complying as well as non-CSR complying) have the same level of anticipated return and face equal cost of capital equity (Hamilton *et al.*, 1993). Moreover, this theory is in line with the second standard financial concept (risk-return theory), where all the risk elements are priced into the market. Nonetheless, if the threats associated with CSR agree with the market price and the market, the same high-risk return theory would suggest a negative association between financial performance and CSR (Gallardo-Vázquez and Lizcano-Álvarez, 2020).

Hence, Shane and Spicer (1983) stated that corporations that take account of CSR risk factors are investing in less risky investments, compared to organisations that do not factor CSR into their investment. Therefore, their expected return is presumed to be lower. In addition, the final view suggests that CSR compliance principles are not proficiently priced by anticipated market participants. This means that a negative or positive relation will follow contingent on the indication of the inefficiency (Eberhard-Harribey, 2006). For instance, (Kharisma and Sari, 2020) noted that if enough investors overestimate or underestimate the probability and oppose the events related to CSR principles, the company stock will provide higher or lower risk-adjusted turnover, respectively, than social responsibility firm stocks. Therefore, since the question of whether or not risk connected to CSR challenges is valued by the market is hard to be answered based on hypothetical grounds only, it is ultimately dependent on the investor's perception of the importance of the CSR principles (Tan *et al.*, 2020). In other words, if the investors feel it is relevant to implement CSR principles as a waste of resources, then it would indicate a negative return on companies' stocks. However, if the investors believe CSR investment is a positive investment, then they would determine a positive return for the company stocks.

2.5.1 Business Benefits of CSR

CSR of a business includes tactics of the company to take responsibility towards its shareholders, customers, and society in general, for the environmental and social impact of its organisation's operations (Bikefe *et al.*, 2020b). Thus, CSR is not limited only to the donation of money or accepting only online bank statements in order to save trees, but the overall well-being and health of society. Tan *et al.* (2020) believe that being transparent and ethical in business and the company's operations is the initial step of CSR. Moreover, businesses improving their community CSR have proven to be of great benefit to the companies engaged in the practice.

Becker and Alcaide (2020) found the following benefits of CSR for both businesses and the community. CSR increased brand recognition and value. For example, Tesco Bags of Help has donated more than £4,000,000 to over 8,000 community groups, thereby increasing its name and brand recognition in the community. It is also seen as a business with great ethical values, giving customers a reason to trust Tesco and advertising the brand to others (Tesco Bags of Help, 2020). Furthermore, CSR gives a business an edge over its competitors. For instance, Coca-Cola, attempting to gain more market share than its rival Pepsi, has committed millions of pounds (£4.5 million) to provide its consumers with sugar-free beverages (Robinson, 2017). This social act has given Coca-Cola an edge over its competitors and attracts more investors and consumers. In addition, CSR promotes professional and personal growth. In 2019, Aldi launched a CSR project called Neighbourly, which supported the less privileged people in the community with unsold food and other items. Since then, Aldi employees have gained new skills and the opportunity to contribute to their society. Lastly, CSR activities have brought freshness to their normal daily routine (Neighbourly, 2020).

Furthermore, CSR supports a company to become the preferred employer. Kenco is the preferred employer of labour in Central America because of its CSR programme called "Coffee vs Gangs", a project that has saved thousands of youths and families from drug and gang horrors (O'Donnell, 2016). As a result, Kenco is the preferred employer for employees and job seekers and is-able to attract new talents while retaining highly skilled employees. CSR also supports business public value outcomes. The public value of NHS has increased tremendously since COVID-19 because of the high demand for its services. Fast-food businesses are providing NHS

staff with free food, while Uber is giving their staff free rides. Furthermore, citizens have raised millions of pounds on their behalf, and companies have given up their space and resources for NHS-related activities (NHS, 2020)

2.5.2. Why Should Companies Embrace CSR?

Although CSR will not solve world problems, it still presents a smart way for organisations to benefit themselves while also benefiting society (Epstein-Reeves, 2020). According to Business News Daily (2020), CSR is a type of self-regulation for the company with the goal of being publicly accountable since there are no specific ways for businesses to practice CSR (Schooley, 2020). However, for many companies, CSR initiatives aimed to contribute positively to the environment, economy and public, as today's conscious customers, employees and environment put a superior on working for and devoting their revenue to companies that prioritise CSR. Schmidt (2020) added that businesses willing to implement CSR stand a greater chance of benefitting stakeholders in multiple ways.

Furthermore, Forbes (2020) suggests the following reasons to embrace CSR. Innovation, in the CSR context, is a benefit to businesses and society. For instance, Unilever recently developed and innovated a brand-new hair conditioner that uses less water. Furthermore, cost saving is one of the ways organisations can reduce overhead costs by getting involved in sustainability activities. For example, General Mills in 2015 reported saving \$600,000 after the installation of energy monitoring metres at its Covington plant. In addition, brand differentiation is also imperative to embrace CSR. In the past, the main reason for companies to engage in CSR was brand differentiation, such as Timberland. However, it is harder now that CSR has become commonplace for competitive brands such as Coca-Cola and Pepsi, who are constantly fighting over market share by chasing zero net water usage strategies. Moreover, long-term thinking is also crucial, as it is in businesses' best interest to engage in sustainable activities such as CSR for the long-term benefit of the business. Unilever's President McDonald said, "Indeed, CSR is an effort to look at the company's long-term interest and ensure that the company's future is well-sustainable." Further, customer engagement is an integral part of CSR. Walmart used CSR as customer engagement over the years by running an ad campaign designed to create awareness about product choices and the environment. Lastly, employee engagement is

essential for creating a strategy for sustainability, such as Sara Lee, a company that created a healthy global sustainability working group and cross-functional team to assist in attaining this goal.

Even though CSR is often considered in a societal relations context, but the enquiry of CSR literature demonstrates the approach is not 100% guarantee, for an instant, businesses attempt to apply CSR to address false media press resulting from their company events and conducts. The integration of CSR and its engagement can be comprehended by considering the key influencers or facilitators of CSR, including consumer power, market demands, governmental involvement, global business environment, and societal requirements (Eberhard-Harribey, 2006; Soderstrom, and Stewart, 2017). There are several schools of rationale that can assist in CSR understanding from a hypothetical viewpoint. Furthermore, the useful cluster of concepts emphasises CSR significant by contracting the economic impacts and possible social impact its integrations. The hypotheses noted that business have responsibility in ensuring that the firm economic capability is compromised due to CSR implementation and practices. furthermore, managerial concepts suggested that the integration and application of CSR are determine by the level of power the manager controlled in the organisation, which implies manager with higher authority can take decisions regarding where CSR agendas should be implemented (Kim, Nobi and Kim, 2020; Wasilczuk and Popowska, 2022). Moreover, the relational models place much worth on the connection between society and organisation and stress the necessity for businesses to comprehend the link between their practices and a specific community when choosing to appreciate CSR agenda for implementation. The integration of this concept is becoming a progressively prominent subject in today's business world. Which is demonstrated by distinguishing corporations CSR level among corporations, due to evidence suggesting that management and board of directors duties, with a consistent surge in middle management works assigned as CSR operation (Carlini and Grace, 2021; Lecuyer *et al.*, 2022).

2.5.3. CSR in COVID-19 Era

CSR is not a new terminology for business owners (Clark, 2020). It can be traced back to the 1950s and 1960s as a medium to determine the effect of organisations on society (Ashforth, Schinoff and Brickson, 2020). However, it has developed as a method of voluntarily promoting social responsibility by large businesses (International Organisation for Standardisation, 2020). In 2010, International Organization Standardisation (ISO), a nongovernmental, independent organisation was created to develop a technique of industry standards, established International Organisation for Standardisation 26000 with CSR in mind. Until January 2020, the focus of CSR was global warming, sustainability, climate change, adherence to inclusion, and diversity principles, an attempt aimed towards building a kind-hearted and empathetic corporate image. The report published by Global Web Index (2019) suggested that 68% of online consumers in the United Kingdom and the United States would prefer not to use a product or service because of misleading or poor CSR, while almost 50% were more than willing to pay more for brands with a reasonable socially conscious image. The survey conducted by Deloitte (2020) named “Survey of Millennial” affirmed that younger consumers and investors have a stronger belief in CSR, and younger investors and consumers prioritise climate action and environmental protection.

In addition, according to the recent report published by Aflac (*Aflac Supplemental Insurance*, 2019), consumers, investors, and workers are now putting pressure on corporations to make meaningful donations for a greater social course. The report noted that 77% of stakeholders said they would be willing to buy a company’s goods or services if the organisation is engaged in activities that address social, environmental, and economic issues, and 73% of the report investors agreed. However, 37% of both stakeholders and shareholders agreed that it is important for organisations to make more money for shareholders.

The COVID-19 pandemic has drastically altered the business playing field (Burke, Chen and Lobo, 2020). It has shifted the focus of CSR from climate and sustainability action to companies coming together to figure out how to treat staff better during a crisis and how to extend helping hands to the community (Christinawati *et al.*, 2020). For example, Volkswagen donated £35 million for the purchase of vital medical equipment from China to be shipped to clinics and hospitals in Germany to help fight

COVID-19. Furthermore, MG provided UK's NHS with 100 ZS compact SUVs as its way of being socially responsible at the time. Siemens, Europe's largest manufacturing industry, formed a COVID-19 relief aid fund to help combat the ongoing crisis via "Caring Hands", and Joe Kaeser, the CEO and president of Siemens, also donated £880,000 donation. Google donated over £646 million for the manufacturing and distribution of Magid Glove and face masks. In addition, Alibaba donated 500,000 test kits and over one million face masks via its charitable foundation to the US, while Unilever donated £88 million for soap, hand sanitisers, disinfectant and food (Hutchinson, 2020; Rail Insider, 2020; Worley) (*Companies donating money and materials to fight COVID-19, 2020*) (*Companies donating money and materials to fight COVID-19, 2020*) Other companies involved in CSR are Tesla, SpaceX, Breas UK, Cisco Systems, Shell, DuPont, GSK, AstraZeneca, H&M, Goldman Sachs, Facebook, Apple, Microsoft, Waitrose, Tesco, Aldi, Greggs, KFC, and Starbucks Foundation (Forbes, 2020).

Furthermore, George Floyd, an unarmed, African American man, died at the hands of a Minneapolis police officer in May 2020, resulting in civil unrest across the globe. The incident forced corporations to release a statement and stand in solidarity with the civil rights movement "Black Lives Matter" as well as the war against racism. Usnik (2020) noted that these events can be considered as an alarm bell to the business world and a push for leaders to get involved in stakeholders' societal and social issues that have been ignored for several years (Edmans, 2020). Furthermore, Usnik (2020) suggested that 2020 events provided opportunities for charitable funding, and organisations such as Nike, Apple, Goldman Sachs, and Walmart responded with financial aid. However, such donation efforts are not sufficient, as companies must reconsider their business models to address the people's demands (Clark, 2020).

These standards (ISO 26000) were designed to explain the meaning of CSR and assist businesses and companies translate their ideologies into actionable visions. Compared to others, ISO 26000 standards provide guidance, and requirements and adherence to these standards cannot be certified. However, businesses across the world use these standards to develop their own CSR policies. For instance, Toby Usnik, the managing partner at philanthropic influence and author of *The Caring Economy*, recommended company leaders select from existing methods and tools such as ISO 26000 to assess what is useful rather than inventing their own tools

(Usnik, 2020). Other great business leaders, such as digital billionaire Mike Bloomberg, noted that if one cannot assess something, then one cannot manage it. Usnik concurred with this statement and said, “Thankfully, there are great measurement standards including ISO 26000, GRI and SASB” (Moore, 2020).

Marr (2020) suggested that CSR has never received the level of social media attention that it received in the year 2020 because of the COVID-19 epidemic. Clark (2020) noted that organisation culture has taken a dramatic turn as protesters rallied while COVID-19 ravaged local economies. Forcing companies to revalue their position on CSR initiatives is imperative because the actions taken by organisations today will define and leave a lasting impact on how customers, communities, and staff view the business in the future. This is one of the reasons Business Roundtable released a statement in 2020, wherein over 181 CEOs agreed that shareholder value creation can no longer be the sole purpose for which corporations exist. Therefore, they issued the following report on the aim of corporations, which overrode previous Business Roundtable reports and presented a more accurate reflection of their commitment to a free-market economy that served all stakeholders rather than only shareholders with wealth (McPherson, 2020). Henceforth, they were committed to delivering value to their customers, investing in their employees, dealing fairly and ethically with their suppliers, supporting the communities in which they work, and generating long-term value for stakeholders and shareholders (Business Roundtable, 2020).

Furthermore, over the past decades, more and more companies have embraced impact as a care value and tenant of business. Climate challenges are intense, income inequality is surging, xenophobia is proliferating, and reproductive rights are at risk, which shows the urgent need for companies to help prepare the society at large for an equitable and sustainable future (Cramer, 2020). Experts, such as Suzanne Fallender, the Director of Corporate Responsibility at Intel; Jeannette Astorga, Vice President of Corporate Responsibility at the Ascena Retail Group; and Aaron Cramer, CEO and president of BSR, suggested that 2020 has the potential to be a decisive year, when businesses will take a decisive decision to work with government, civil society, and other partners to determine sustainable development and address stakeholder question on how the market economy works, such as the preservation of open society, respect for diversity, and avoidance of xenophobia.

Centre & Global Development (2020) suggested that business has one and only one social responsibility, which is to use its available resources and engage in other activities designed to improve its profits to ensure that the business activities stay within the procedures or rules of the game, which is to engage in business activities that are open and free competition but without fraud or deception. For example, Tan *et al.* (2020) state that CSR is a company's engagement in environmental and social care in its operating community. In other words, companies use CSR practices to demonstrate operation transparency, show their managerial integrity and the firm's financial performance of the future to increase their organisation's reputation and protect shareholders' value (Kharisma and Sari, 2020).

For example, Lys, Naughton, and Wang (2015), Wu and Zhang (2013), and Park, Kim, and Wier, (2012) noted that due to several CSR reports, knowledge about a company's CSR performance and activities has become progressively meaningful to shareholders' decision-making (Dunn and Harness, 2018). However, despite the significant importance of CSR to shareholders, such as investors, communities, corporate employees, customers, corporate managers, and financial analysts (Dhaliwal *et al.*, 2011; Chen, Hung, and Wang, 2018; Dhaliwal *et al.*, 2012; Christensen *et al.*, 2017; Servaes and Tamayo, 2013), there is little or no experiential evidence relating to the significant of CSR to both current and future potential users (Tan *et al.*, 2020).

Alex (2020) defined CSR as the actions that a company is engaged in to serve wider society. However, 2020 has proven that CSR is more than just serving wider society; rather, it is a responsibility that can be delegated to specific departments that can be used as marketing tools to please consumers who might have felt that companies are not creating value as noted by London School of Business (2020). However, the University of Bath (2020) suggested that CSR is the activity engaged in by companies to set a standard that could minimise socially harmful activities for a social performance to able them to factor their costs of production onto consumers and societies while they pass themselves off as being socially responsible.

For instance, Global Centre for Good Governance in Tobacco Control (2020) noted that the tobacco industry, also known as the tobacco epidemic, causes almost 1,400,000,000 trillion dollars of financial losses every year and eight million deaths.

The industry also contributed to the escalating burden and pressure on NHS and other healthcare systems during the coronavirus pandemic. For the industry to ensure that its accountability goes unnoticed throughout the COVID-19 crisis, tobacco companies laundered their image by donating to charities, specifically to the governments and via government executives, such as personal protection equipment (PPE), cash, ventilators, and other medical gears. Remarkably, a tobacco company's donation is a form of CSR activity, which is highly disproportionate to the amount of damage the industry brings to the economy. This so-called form of CSR activities gives the industry the opportunity to market its addictive and dangerous goods and destabilise the government's commitment and credibility to initiate the worldwide tobacco control contract, FCTC. WHO. under Article 5.3, states that the government must defend its people's healthcare policies from the profitable and vested interests of the tobacco industry, which is involved in demoralising the so-called CSR of the industry.

On the other hand, Coca-Cola's project, called "project last miles", provided vaccines for over ten African countries. The company utilised its resources to support the world during the COVID-19 crisis (Zatonski, Gilmore, and Hird, 2020) and has proved itself as a Responsible Business (Becker and Alcaide, 2020). The authors suggested that Responsible Business is the essential way of doing business and making a profit while simultaneously serving the wider societal needs. This supports the core value of the business, which is fundamental to how a successful business operates rather than external salary and marketing exercise.

Burke, Chen, and Lobo (2020) suggested that a responsible business should be connected or linked to an organisation's competitive advantage as the company will then be able to achieve its aims and objectives. Some examples of CSR include the Indian government initiative, where by law, 2% of company profits have to be donated to CSR activities, such as giving to charities (Kharisma and Sari, 2020). Although this appears good on paper, the challenge is that organisations' expertise might involve manufacturing clothes or making foods rather than selecting charitable organisations to support. As companies can decide instead of donating to charity directly, the company can choose to give higher dividends to shareholders and let them decide which charity to support.

Coca-Cola's "Project Last Mile" ensured vaccine availability in Africa, including inaccessible areas (Emerson, Yang and Xu, 2020). This is an example of a company using its competitive advantage as Coca-Cola has an excellent transportation network and refrigerated transportation logistics. Therefore, it used these resources to transport vaccines to Africa, instead of just going with the flow of events such as the COVID-19 crisis, climate change, consumers pressure etc. compare Coca-Cola which using their expertise for their decision making rather than reacting to general feelings or events.

COVID-19 has further enhanced the need for companies to have a purpose. Even prior to the COVID-19 pandemic, there were concerns that organisations were only interested in serving shareholders' interests while foregoing the wider interest of society. This led to civil conflict against companies, such as higher restraints on companies and tougher regulations. Supporting and serving society is in the best interest of a company as it enhances sustainability, profitability, and long-term success by creating a positive reputation, fostering customer loyalty, attracting top talent, and mitigating risks (Auer *et al.*, 2020). The COVID-19 pandemic has shed light on this aspect as it has shown the impact businesses can have on people's lives. For instance, Aldi, KFC, Greggs Tesco, and fair-share partnered with RCCG Living Faith Sunderland and other charities in the UK to provide financial support and unsold food donations to be delivered door-to-door to those who lost their jobs as a result of COVID-19 as well as those who could not afford basic necessities (Scherer and Voegtlin, 2020).

On the other hand, "Sports Direct" and Amazon exploited the COVID-19 pandemic by asking their employees to come to work while social distancing (McCulloch, 2020; (Dzieza, 2020). Therefore, the COVID-19 crisis led to the great acknowledgement of companies' effect on society at large as well as the fact that CSR is more than just companies giving away some fractions of their profits, climate change engagement and employee wages, but companies are now acknowledging the need for CSR integration into their business model (Emerson, Yang and Xu, 2020). Therefore, it is important for companies to consider the gifts of unequal value that they can give as responsible businesses to support the society during and after COVID-19. In other words, companies should be willing to donate or give something that is of less value to them but of greater value to the recipients. For example, the cost of producing face

masks, hand sanitisers, hand gloves and anti-virus surface cleaning products is of much lower value to the companies that manufacture them but of greater value to the public who are impacted by or trying to protect themselves against COVID-19 (*Moving from CSR to responsible business | COVID-19 Series | LBS*, no date). Examples include Aldi, Tesco, Greggs, KFC, and fare-share, who donated their unsold food and other essential items to needy in the society. Although this food was worth less to them, it was of great value and worth to those who could not afford to buy food.

2.5.4 How COVID-19 Has Acted as a Catalyst for CSR Awareness Globally.

Milton Friedman suggested that the responsibility of companies towards their consumers and society is to maximise profits for shareholders within the legal framework and adherence to the ethical values of the country (Coronavirus: Corporate Social Responsibility, 2020). On the other hand, (Bikefe *et al.*, 2020a) stated that CSR is the extent businesses are willing to go in order to address the interests and obligations of their stakeholders. However, (Auer *et al.*, 2020) argue that CSR includes the actions companies take over and above the normal minimum requirement by law to address consumers' wants and societal needs. Hence, Church *et al.* (2019) note the various elements that constitute stakeholders, which include but are not limited to owners, society, creditors, suppliers, government, customers, managers, and employees. Rather than the narrow understanding of equity shareholders in a company.

Currently, there is an ongoing argument for businesses adapting rigorous, ambitious and generous CSR as a result of COVID-19 (Emerson, Yang, and Xu, 2020). First ethical business does matter, most especially at a time of higher uncertainty and unprecedented global stress caused by COVID-19. Furthermore, CSR improves a company's reputation and image, which is good for profits and revenues (Scherer and Voegtlin, 2020). In addition, being socially responsible attracts stakeholders, including consumers and existing or potential investors (*What Corporate Social Responsibility Looks Like in 2020*, no date). Lastly, companies with CSR practices in their business structure increase their employee motivation by stressing the purpose motive of being at work (Tan *et al.*, 2020).

A few good recent examples of businesses that are engaging in genuine CSR and firms that in it for the wrong reason; Brewgel is a beer manufacturer in the UK that has

used its resources to produce BrewDog: Brewgel Punk Sanitizer to support the community and government with the global pandemic crisis (*BrewDog: Brewgel Punk Sanitizer*, no date). The Chinese billionaire, Jack Ma, is shipping coronavirus test kits and masks to the U.S., no date) Eric Yuan Zoom CEO is providing K-12 schools with videoconferencing tools for free, along with free mental health training for NGOs, such as medical institutions and charitable foundations, to help with the COVID-19 crisis. Furthermore, the CEO provided online education in collaboration with China's education information platform to provide online support for all universities and colleges in China. In addition, Zoom also provided Telemedicine enablement for more than a thousand public hospitals in China to help doctors conduct online consultations, remote diagnoses, and treatment during the pandemic. However, Zoom has been criticised for selling users' data to Facebook (Zoom's Commitment to User Support & Business Continuity During the Coronavirus Outbreak, 2020; Evan, 2020).

Furthermore, the following are a few good examples of how a company can use their resources and productions for wider social benefits. The Royal Mint has manufactured COVID-19 productive items for distribution to general practitioners (GP) pharmacies, hospitals and nursing homes (Reuters, 2020). Sir Jim Ratcliffe, the founder and chairman of INEOS, one of the biggest UK chemical giants, announced in May 2020 to build two new manufacturing factories under ten days in Arkansas and Pennsylvania to produce a million bottles of sanitisers per month to be distributed to hospitals and or different organisations who require them for free in the unprecedented COVID-19 crisis (Author, no date). "INEOS is company with enormous resources and manufacturing skills. If we can find other ways to help the coronavirus battle, we are absolutely committed to playing our part" (Ratcliffe, 2020). In addition, Uber has also recently joined the war against COVID-19 by helping local food banks to deliver food to NHS as well as arranging free trips for the staff. However, Uber has been criticised for suspending the accounting staff members who refused to work for the purpose of self-isolation (Uber is giving away free trips and meals to NHS staff during coronavirus outbreak, 2020).

According to the Yorkshire Post (2020), Morrisons supermarket on the 23rd of April 2020 opened its fruit, bakery, vegetable, and egg packaging points for additional time to give away £10,000,000 of food to every part of the country having a hard time surviving during the COVID-19 crisis as well as those struggling with foodbank supply

due to the high demand from the needy. Furthermore, the corporation donated £1,500,000 to a food bank and £4,500,000 to other charities and local causes to support the needy in the community during the global pandemic (Munbodh, 2020). In addition, ASDA's CEO, Roger Burnley, announced on the 21st of March 2020 to donate £5 million to Fare-Share charities and the Trussell Charity Trust to help the local community during the COVID-19 crisis (Trussell Trust, 2020). Further, TESCO and Waitrose gave priority to NHS staff, elderly people and the most vulnerable to shop and acquire the basics essentials before allowing the general public into the store as a way of showing social responsibility. ASDA and TESCO also gave all vulnerable and pregnant employees, as well as workers aged 70 and above, a paid leave of 12 weeks ("Tesco measures to include priority shopping hour for most vulnerable", 2020). However, many companies have taken advantage of the current situation to reap off the general public and are trying to use the current crisis to enrich themselves at the expense of the vulnerable ones through price gouging (Scherer and Voegtlin, 2020).

According to Pettinger (2020), price gouging is the process where companies take advantage of an unpleasant external situation crisis, such as the coronavirus epidemic, by significantly increasing the prices than the usual price of necessities and basic survival items. Amazon confirmed this in the following statement released on the 23rd of March 2020: "Amazon has already removed well over half a million offers from our stores due to coronavirus-based price gouging. We have suspended more than 3,900 selling accounts in our US store alone for violating our fair pricing policies" (Amazon Blog, 2020). On 24th of March 2020, Mike Ashley, the owner of Sports Direct, was accused of price gouging by increasing the price of some sports equipment by more than 50% above their normal price in the wake of the coronavirus lockdown (The Chronicles, 2020).

Furthermore, Jhoots pharmacy shocked its customers when it raised the price of paracetamol by 666% due to an increase in demand during the pandemic; however, the company blamed it on a communication error (Reynolds, no date). According to (July 2020, no date), ASOS the online giant fashion retail store, faced a crisis for organising huge flash sales in an attempt to clear their stock, which put heavy pressure on their staff. Furthermore, ASOS informed its workers that they would not be paid if they entered the warehouse without wearing face masks and failing to maintain the required social distance. JD Wetherspoon's chairman, Tim Martin, was criticised for

refusing to close down his pubs during the COVID-19 lockdown and refusing to pay his 43,000 employees and insisting that government must step up (Davies, 2020). Furthermore, a Scottish hotel faced criticism for terminating the employment of 12 of its workers, which subsequently left them homeless amid the coronavirus pandemic. On both national and international levels, the hospitality industry let go of more than half of its staff due to the global pandemic (*UK: Hotels & COVID-19: Q&A for UK employers*, no date).

According to Hassan and Tarbert (2020), CSR is the process whereby companies continue to act responsibly and fairly and donate to economic development while improving the quality of life of the workforce and their families, together with the society at large and the local community. As a result of the COVID-19 crisis, world business leaders have followed the World Health Organisation's (WHO) suggestion that social isolation is the answer to preventing the spread of COVID-19 and helping the national health services to prevent and save lives. For this to happen, companies were asked to shut down their doors during the virus outbreak (The Alliance for Sustainability Leadership in Education, 2020).

However, have companies fulfilled their CSR duties? The communities have come together due to the coronavirus outbreak; likewise, businesses have also come together to fight against COVID-19 after recognising the importance of their role. Therefore, such companies donated some of their resources to help with the unusual shortage of healthcare and food supplies. Hence, many businesses around the globe shifted their priorities to help the community and government to battle the virus by supplying ventilators, rubber gloves, diagnostic tools, and vaccines. For example, UK businesses sent a thank you message to NHS staff as a way of showing community support. (referencing)

In addition, AA offered a no charge break down cover, Domino's gave free pizza, hotels located close to hospitals provided free stay to hospital staff, supermarkets assigned a specific time for NHS employees, and schools sent stationeries and 3D printers (Johnson, 2020; BBC, 2020; Mulvihill, 2020; Munbodh, 2020). In addition, car producers across the UK and all over the world began to convert their warehouses into manufacturing face masks and ventilators in response to the government's call for help in eradicating the COVID-19 pandemic (Templeton, 2020; Lovett, 2020).

Furthermore, alcohol companies also shifted their production equipment and warehouses into manufacturing hand sanitisers in communities facing a shortage of supply. Several designer businesses, such as Prada, Gucci, Zara, Yves Saint Laurent, and Balenciaga channelled their focus into the manufacturing of hand sanitisers and face masks while postponing the production of their regular products (Bain, 2020).

In addition, fast-food giants, such as Burger King, KFC, and McDonald's shared their secret food recipes online with their consumers for them to try at home to support and comfort those in self-isolation. The Premier League gave £20 million to the NHS for support during the pandemic, while HSBC also donated one million pounds to the national emergencies trust and the British Red Cross to help those in need during unprecedented times of the epidemic (Scribner, 2020). Companies have been making efforts to fulfil their responsibilities and duties towards society at large and acknowledging the importance of working together with the community and the government during the coronavirus crisis (Dzieza, 2020).

CSR has become a vital concept in communication, management, and marketing literature. Over the past two decades, there has been a noticeable shift in the discourse around CSR, moving beyond a focus solely on monetary benefits derived from stakeholder relationships. There has been an increased emphasis on the reputational impact of CSR activities and the ability to reach a wider range of audiences, which are now taken into account in CSR reports and discussions (Adi *et al.*, 2015). With digital and social media reshaping and influencing the way businesses are conducted today, and the way companies are embracing social and digital media for their communication programmes and marketing, it would be unwise for a company to ignore the relevance of CSR integration into organisation business structure for a company that wishes to survive the post-COVID-19 era (Dunn and Harness, 2018; He and Harris, 2020; Bikefe *et al.*, 2020a).

He and Harris (2020) argued that the coronavirus pandemic has provided businesses with great opportunities to shift their attention towards authentic and genuine CSR and donate to tackle the urgent global environmental and social challenges caused by COVID-19. They have further addressed how consumers' ethical behaviour and decision-making consequently shifted and the way these changes are encouraging and affecting business marketing. The effect of coronavirus on the global economy is

unprecedented, similar-to the 1930s Great Depression (Euronews, 2020). Therefore, COVID-19 has represented the most essential environmental transformation in modern marketing history, with the potential of a profound influence on CSR, basic marketing philosophy, and customers' ethics (Butler, 2020).

2.5.5 Critiques of the CSR Approach

As demonstrated earlier, there is growing awareness of the significance of promoting and supporting social responsibility and ecological safety in-regard to economic development and improved competitiveness (Jamali and Karam, 2017). Thus, a wide variety of CSR strategies has been devised to assist ensure both the short-term prosperity and long-term sustainability of the companies. Notwithstanding, despite the increasing awareness and a huge number of CSR activities occurring today, there have been barriers to the achievement of CSR (Jamali and Karam, 2017; Fleming *et al.*, 2013). Several arguments concerning the subject matter have been put forward, including ambiguity regarding CSR implementation and its benefits, as well as social, economic, and environmental causes of concern. These censures are considered in further detail below.

The core criticism of CSR is that the business benefits overshadow the social benefits. The increase in CSR popularity has contributed to the formation of an improved reputation and clean image of organisations in the marketplace (Jones and Haigh, 2006), and businesses tend to gain from being regarded as a reliable corporation with great ethical values (Fleming *et al.*, 2013; 2017). Furthermore, it has been found that the status of the business increases following the introduction of CSR initiatives (Pillay and Lund-Thomsen, 2012; Van-Aaken *et al.*, 2013). However, using CSR primarily to enhance company brand image for higher recognition and prosperity limits the genuine purpose of CSR to add value to environmental and social welfare. Nonetheless, from the societal perspective, the limitation of tangible evidence regarding the intention of CSR raises concerns in people's minds and limits the impact of CSR (Nyberg *et al.*, 2013).

There have been some cases where corporations have deceived people, leading to doubt regarding the dependability and reliability of CSR reports. For instance, according to BBC News (2015), Volkswagen was discovered to have provided misleading information in their business publication. The company was found to have

installed a “defeat device” that enabled the diesel automobile engine to be able to detect when it is being tested and thereby alter the operation accordingly to improve the outcomes. The company’s admission to deceiving the emission test regulation damaged the firm’s brand reputation. This example demonstrates the failure of the company in relation to CSR and its connection to the increase in hesitation among stakeholders and consumers, which is making it difficult for businesses to persuade consumers of its noble motives.

Furthermore, there are other ways in which CSR could foster the benefits of large companies to the disadvantage of their lesser competitors. For large corporations, the importance of maintaining a great brand value supersedes the cost of not maintaining good product or service value; thus, more businesses in the manufacturing, automobile, and service sectors have grown their spending on CSR practices (Karreman and Costas, 2013; Fleming *et al.*, 2013). Although established companies can manage extra financial burdens, smaller businesses might find it challenging to cope with the extra monetary issues and the rising cost of CSR implications. Supporters of CSR may require some modification of CSR approaches to make its integration sustainable, which can involve increasing the business workforce to manage such activities (Karreman and Costas, 2013). This surges the overall expenses of production which lead to an increase in the cost of the products and services, thereby causing stress on the financial account of the stakeholders and customers. Furthermore, CSR implementation does not necessarily guarantee growth in productivity or positive outcomes. This is because CSR can only enhance companies’ image in stakeholders’ perception while the power to purchase still lies in the hands of the consumers. As a result, it becomes a challenge for smaller businesses to invest in CSR.

Additional criticism of CSR is that it can cause unintended negative effects on the business as well as customer relationships. Even though CSR is often seen as corporations’ commitment to conduct their business activities in an environmentally friendly and ethical manner, it can reveal fundamental unethical defects or behaviour of their goods and services (Marinetto and Cederstrom, 2013). For example, according to CNN (2003), in Coca-Cola’s attempt to comply with its own CSR compliance policy, the company released the ingredients of the cola to the public. However, this move did not yield positive results for the company and caused an instantaneous negative

impact on Coca-Cola's overall income due to the negative view of customers towards the ingredients, i.e., chemicals used for production (Ven-Aaken *et al.*, 2013). Hence, the application of CSR for public relations can also result in a negative outcome; thus, businesses must be careful in their utilisation of CSR as it reveals the beliefs, objectives, and method of operations, which must be in line with consumers' expectations (Christen *et al.*, 2013).

Mitra (2013) suggested that the voluntary acceptance of CSR instead of legislated and mandatory social responsibility such as the Indian government has caused debate and deliberation across the globe, as CSR implementation mostly depends on the willingness and zeal of the company to regulate and monitor the firm activities across all levels. It is also noted that the rise in CSR has been linked to the response of businesses to the threats of significant unionisation of workforce regulation (Marens, 2015). Today, corporations take various approaches to CSR depending on the prevailing environmental condition, culture, geographical location, and legal framework. India is the first country to legalise CSR by making it mandatory for all corporations with an annual income of more than ten billion to donate two per cent of their gross profits to charitable causes, such as education, hunger and gender equality, and poverty initiatives (Balch, 2016). Furthermore, in developed countries, OECD highly recommends International Standards and Guidelines (ISG) to their member nations to adhere to CSR compliance to further enhance the sustainability and quality of life, environment, and business productivity (OECD, 2011). However, it is essential to note that CSR is not a mandatory activity, which means that its integration into company practice is subject to companies' willingness and choice to fulfil their social responsibilities. Such a choice can be influenced and affected by economic fluctuations (Marens, 2013).

Moreover, it can be argued that CSR is not a suitable strategy to ensure accountability from businesses due to the unstable and complicated nature of concerns in modern society. In this current competitive world, organisations are under extreme pressure from their investors to reduce their business costs and increase the company's profit margins. This guides them to implement possible opportunities to venture into new underutilised markets and cost reduction programmes by compromising on its value chain, i.e., the gathering of activities including operations, marketing, logistics services and sales (Pillay and Lund-Thomsen, 2012). The combined stress of operating in

complex environments with different legal and social standards increases the chances of the business involving in environmental destruction and violation of labour and human rights.

It has also been examined that enterprises belonging to a similar value chain often engage in a joint CSR strategy (Jamali *et al.*, 2017; Pillay and Lund-Thomsen, 2012). However, this significantly influences the dominant associate, thereby reducing the financial risk and a better orbit to gain the benefits, while the smaller and medium-sized businesses, particularly within developing countries are required to maintain compliance with CSR challenges. This means that suppliers, workers, and local beneficiaries have little to no say in the CSR standards or strategies (Nadvid and Lund-Thomsen, 2010). This has been found to be isolating local producers in a few developing countries as the implementation of CSR does not solve their localised concerns and only emphasises the globalised value chains as noted by Jamali *et al.* (2017). CSR is intended to improve the well-being of all society; it generally does not defend labour rights. Research conducted by the ETI (Ethical Trading Initiative) has suggested that the rewards of CSR frequently fail to attain vulnerable staff, particularly contractual labours (Barrientos, 2008).

In conclusion, CSR has progressed into a major component of company brand image and corporations' overall strategy for productivity; hence, the benefits and rewards of CSR claims should be strongly examined. However, observations from activities and academics have disclosed numerous limitations, such as its inability to address or tackle all social, environmental, and economic concerns. Thus, further considerations, analysis, and investigation are required to decrease CSR limitations and enhance its framework effectiveness.

2.6. Summary of the Chapter

This chapter has provided a critical review and evaluation of existing literature and prior research by experts from a wide range of sources relating to the subject area through the following keywords: corporate social responsibility (CSR), corporate profitability (CP), for-profit organisations (FPOs), not-for-profit organisations (NFPOs), non-governmental organisation (NGOs), and charitable organisations. Related to these key themes are sub-themes, including CSR benefits, drivers, and stakeholders versus shareholders' theories. This enabled the researcher to provide a summary of current knowledge on CSR vis-a-vis knowledge on CP and how the two opposite demands are related to or influence each other in the pursuit of organisational purpose (De Wit, 2020; Arevalo and Aravind, 2011; Wei and Jung, 2021). This helped the researcher to identify important CSR and CP theories and gaps in previous studies to inform the current study.

The remaining part of this chapter comprises five sections. Section 2.2 is the critical review of the terms of references for the study in terms of definitions and meanings (conceptualisation) of the key research themes. It involves a comprehensive search of secondary data from both electronic and non-electronic sources available to the University of Sunderland Library services, including e-books, relevant textbooks in hard copies, journal articles, UK government statistics/index, international bibliography of the social sciences and business and management. Other sources of data collection include a manual search of specialist and Google Scholar journals, i.e., Business Ethics, Journal of Management Studies, and social responsibility Journals. This underpins the researcher's conceptual framework for the study. Section 2.3 traces the historical antecedents/origins of CSR and CP policies and practices across different industries, organisations, and countries – focusing on the North-East of England. In Section 2.4, the researcher explicitly identifies and describes the research problem situation, research gaps, and the key research questions (RQ1, RQ2, RQ3) in the context of the lack of critical research on the relationship between CSR and CP and how to manage the two opposite demands. Section 2.5 discusses the Conceptual framework for the study and how it can be used to explore and evaluate the research problem situation. This demonstrates how the researcher developed his theoretical construct or understanding needed to achieve the research objectives thereby

answering the key research questions. Finally, Section 2.6 provides a summary of the chapter and a link to the next chapter on research methodology.

Although CSR is often considered in a public relations context, an investigation of the literature demonstrated that this approach is not always feasible, particularly when businesses attempt to use CSR to avoid negative media resulting from their company activities and practices. The integration and practice of CSR can be comprehended in terms of the main driver or facilitators of CSR, including consumer power, market demands, governmental involvement, global business environment, and societal requirements. There are several schools of rationale that can assist in understanding CSR from a hypothetical viewpoint. Furthermore, the useful group of theories emphasises the value of CSR by comparing the economic impacts and possible social of its initiatives. These theories assert that a business should ensure its financial ability and that is not jeopardised by CSR practice. In addition, in managerial theories, the integration and application of CSR are dependent on the level of power possessed by the manager of an organisation, suggesting that a leader with immense power can take decisions regarding where CSR agendas should be implemented. Lastly, the relational models place worth on the connection between society and organisation and emphasise the necessity for the business to comprehend the link between its practices and a specific community when choosing to appreciate the CSR agenda for implementation. The integration of this concept is becoming a progressively prominent subject in today's business world and is shown in a distinguishing organisational status for CSR within corporations. This is because evidence shows that it is now being included in senior-level management and board-level responsibilities, with a consistent surge in lower management-level works designated as CSR.

The government have allied with other stakeholders in taking important responsibility as CSR drivers, working together with intergovernmental governments, and acknowledging that public policies and guidelines are key in influencing a better sense of CSR. Moreover, governments might agree to support a CSR initiative through several means, including warranting, brokering, and regulation.

CHAPTER THREE

Research Methodology

3.1. Introduction

This chapter describes the research methodology adopted in this study with the purpose of answering the three key research questions (RQ1, RQ2, and RQ3) restated as follows:

RQ1: What are the best CSR policies and practices in FPOs and NFPOs in the North-East of England?

RQ2: What are the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR policies and practices?

RQ3: How are the barriers preventing both FPOs and NFPOs in the North-East of England from maximizing the benefits of implementing best practices?

These key questions emanated from the critical review of the existing literature and prior studies in Chapter Two. The rationale for these questions is to enable this researcher to achieve the aim of the study, which is to provide a critical understanding of the nature of the association/relationship between CSR and CP in both FPOs and NFPOs in the North-East of England. In response to these three key research questions, this study adopts a mixed research methodology, comprising a mix of qualitative and quantitative data underpinned by the philosophies of interpretivism, also known as social constructionism and positivism.

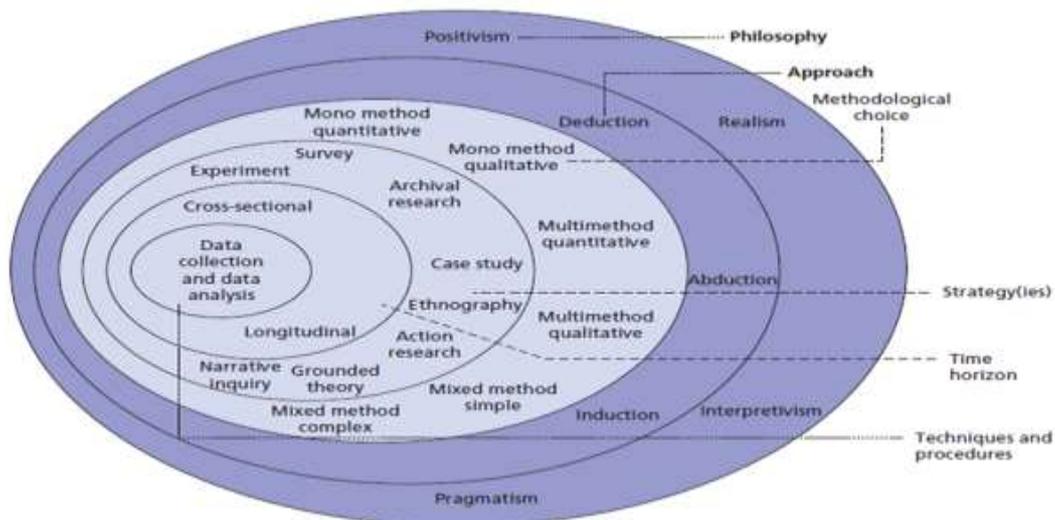
The remaining part of this chapter is divided into four sections. Section 3.2 first describes the nature of research methodology in terms of its two key components: research design and research methods (Saunders *et al.*, 2021). This is followed by a discussion of the researcher's research design in terms of research philosophies, approaches, and strategies (Saunders *et al.*, 2021; Easterby-Smith *et al.*, 2021). Section 3.3 provides justification for the choice of mixed research methods, comprising quantitative and qualitative data collection techniques and procedures for data analysis, such as sampling (Saunders *et al.*, 2021). The fieldwork was conducted in two phases: an exploratory qualitative data collection phase consisting of semi-structured interviews, followed by an evaluative quantitative data collection phase

comprising a questionnaire survey. Section 3.4 discusses the relevance of ethical considerations at the doctoral level and describes how the ethical issues were addressed at each stage of the study. Subsequently, a discussion on the piloting of the research instruments is presented, along with a description of the extent to which it informed the design of the main study. Finally, Section 3.5 provides a summary of the chapter and a link to the next chapter.

3.2 The Nature of Research Methodology: Focus on Research Design – Philosophies, Approaches, and Strategies

This section describes the nature of the research design in which one of the two components of research methodology – the second component i.e., research methods is discussed in Section 3.3 (Saunders *et al.*, 2021, Chapman, Chapman; McNeill, 2005; Sanchez *et al.*, 2023). This is followed by a discussion on the study’s research design based on Saunders *et al.*’s (2009) research onion ring framework as presented in Figure 3.1. From the figure, it can be seen that research design is depicted in terms of research philosophies (positivism, interpretivism/social constructionism, pragmatism, realism and critical realism, epistemology, ontology/objectivism versus subjectivism, and axiology/value-free, value-laden), approaches (inductive/creating theory, deductive/testing theory, abductive/mixed), and strategies (case study/semi-structured interview, survey/questionnaire; Saunders *et al.*, 2021; Easterby-Smith *et al.*, 2021).

Figure 3.1 Research Onion Ring



Source: Saunders *et al.* (2009)

Table 3.1 Research Design – Focus on the two extreme positions

| | Research Philosophies | Research Approaches | Research Strategy |
|---|--|--|---|
| 1 | Positivism ; believe in a single reality/truth; objective-ontology; value-free-axiology; quantitative research design; numerical data for statistical analysis | Deductive ; testing existing theories; SPSS statistical analysis; factor analysis, regression, hypotheses | Survey (Questionnaire) |
| 2 | Interpretivism ; believe in multiple realities/truths; subjective ontology; value-laden axiology; qualitative research design; non-numerical data for thematic content analysis | Inductive ; developing new theories, gaining better or in-depth understanding of the subject area(s) under study; NVivo thematic content analysis | Case study (Semi-structured interviews with open-ended questions. |

Furthermore, an explanation is provided regarding the thematic logical framework in assisting this study to accomplish its aims and objectives. The overarching aim of this research is to enable both FPOs and NFPOs in the North-East of England to maximise the benefits of pursuing CSR goals. To achieve this aim, the study seeks to answer the overarching question: how can FPOs and NFPOs in the North-East of England maximise the benefits of pursuing CSR objectives? The answer to this question will help to form the foundation of the strategic approach that will assist in addressing and reconciling the misconception that CSR involves “giving away shareholders’ money for nothing”. Most essentially, this would allow a better design and implementation of CSR and the maximisation of its benefits.

To address this question, this research will explore the positive contributions or benefits of integrating CSR into company practices and the current acceptable meaning of CSR. The researcher chose this topic because, during his master’s degree, the researcher conducted applied research on CSR and discovered the misconception and mind gap of some shareholders and stakeholders about CSR, who regarded CSR implementation as giving away shareholders’ profits for nothing (Business Standard, 2018). However, previous research has shown that the integration of CSR into firm practice boosts corporate profit performance (Palazzo and Basu, 2008). McWilliams and Siegel (2001) suggest that CSR should be viewed by

shareholders as an investment, and it is only right for managers to determine the suitable level of CSR investment.

Around 80% of managers agree that CSR contributes positively to a firm value in the long run, and about 60% of top managers are of the opinion that this practice helps their organisation to increase positive reputation (Bonini, Jones and Gerner, 2010). About 5.4 million private sector businesses were recorded at the start of 2015 in the UK, increasing from 146,000 in 2014 and 1,900,000 million more since 2000. Moreover, there was a notable increase of 35,000 in the number of employing businesses and an even greater increase of 112,000 in the non-employing businesses. The annual growth for both groups was found to be around +3% due to CSR integration as noted by FSB (2015). For example, SMEs accounted for 99.3% of all private sector businesses at the start of 2015, out of which 99.9% were small or medium-sized with total employment of 15.6 million. This accounts for 60% of all private sector employment and a combined annual turnover of £1.8 trillion, i.e., 47% of all private sector turnover in the UK (FSB, 2015).

The author of this research was motivated to investigate this theme as it is essential to educate the companies operating in North-East of England about the misconception of CSR, which implies that CSR is a business strategy that gives away part of shareholders' profits or dividends to social, environmental, and economical causes without getting anything in return. The purpose/aim of this research was to review this misconception and explore this knowledge gap in-order to inform and enable both FPOs and NFPOs in the North-East of England to maximise the benefits of integrating and pursuing CSR into their business strategy and goals. Hence, an approach was needed that could aptly capture the meaning of CSR from a wide range of social performances (stakeholders) and investors (shareholders) who were either engaged in or influenced by the activities of CSR practices within the North-East of England.

Since those who participated in the research were involved directly or indirectly in the practice of CSR at a given time in their various place of work and community, the participants were, therefore, expected to have dissimilar perspectives, expectations, and experiences regarding CSR and how CSR initiatives have been functioning for them. Hence, it was critical for the information gathered to reflect or represent the various standpoints of all participants, as well as their knowledge, realities, and

opinions about CSR. For this purpose, this research applied an interpretive method since the sample comprised participants from various backgrounds who comprehended and interpreted CSR in their individual ways. The interpretive method adopted in this research provided a scope to understand information with the understanding and recognition that each partaker's viewpoint might vary, thereby allowing the author to capture a broad range of interpretations and experiences about CSR by comparing their opinions from a wide range of FPOs and NFPOs involved in CSR practices within the North-East of England.

According to Developer *et al.* (2013) and Creswell (2017), interpretivism focuses on the idea that individuals actively construct meaning from their interactions with their surroundings. Moreover, it emphasises that the understanding and meaning created from their belief are subjective and influenced by their individual perspectives as they assign different levels of value to them. Although interpretivism is described as a way of founding answers or meanings, it is still not autonomous of consciousness of individual circumstances and location (Collins, 2010). In this framework, interpretivism recognises the capacity to acknowledge numerous versions of reality, making it challenging to interpret "rigid realities" (Ozanne and Hudson, 1988; Guba and Lincoln, 1985). It has been suggested that interpretivism has no factual reality, and any collected data is subjective and communally constructed due to varying experiences, understanding, perspectives, and global views of research participants (Hirschman, 1995; Carson *et al.*, 2001; Grix, 2002, p. 180). However, Luckman and Berger (1966) and Grix (2002) looked at reality from an ontological perspective and argued that reality is a public construct, as realities and perceptions change due to constant changes in circumstances. They suggested that there is an existence of several truths and manifold realities, which are contingent on social actors' interpretation of their reality (Williams, 2000a; Hay, 2011; Ryan, 2018; Funk, 2019; Chandler and Munday, 2020; Nouri, 2020; Sanchez *et al.*, 2023).

Interpretivist ontology argues that since everyone ultimately constructs their own reality, the probability of constructing objective knowledge is unattainable as we all experience the same occurrences in various means and interpret those events differently from others. Hence, it is the responsibility of researchers to try and understand the phenomena by comprehending the interpretations provided by people. Subsequently, the responsibility of an interpretive researcher has been explained to

have the ability to interpret and understand meanings, reasons, motives, and additional subjective experiences that occur within specific contexts and timeframes, rather than forecasting causes and effects (Creswell, 2017; Neuman, 2000). Furthermore, it is known that qualitative interviewees and researchers undergo mutual dependence and interaction; researchers hold previous knowledge of the study setting; however, they do not usually expect a fixed study design as researchers are aware that participants can be impulsive or unpredictable due to their diverse perceptions or views of reality (Williams, 2000b, 2000a; Funk, 2019; Morteza Nouri, 2020; Sanchez *et al.*, 2023); Collins, 2010).

On the other hand, interpretive ontology provides informers with the chance to comprehend their own world (Guba and Lincoln, 1985). It may be reasonable to assume that it is unfeasible to detach ourselves from our experiences; therefore, they impact how we interpret and understand events and generate our own realities. Hence, interpretivism is essential to this study since it can shed light on how people within the research sample comprehend their own world, particularly in relation to CSR practices and their associated meanings. The goal of the study is to comprehend the significance held by groups influenced by CSR practices. To accomplish this aim, the interpretative method provides the chance for the expression, interpretation, and recognition of the meanings people assign to CSR (Boyle *et al.*, 2004; Katifori *et al.*, 2007; Barrell *et al.*, 2009; Haendel, Chute and Robinson, 2018; Köhler *et al.*, 2021).

Currently, only limited studies have addressed this subject; therefore, the aim of this research is to learn and discover whether shareholders and stakeholders are influenced by the suggested notion and understand CSR practices in the North-East of England. While a qualitative approach might not be essentially necessary, a quantitative approach, such as using numerical or checkbox questionnaires, would not have captured the detailed meaning or adequately examined the shareholders' and stakeholders' perspectives. Qualitative approaches are commonly employed there is limited knowledge about the subject matter, which is relevant to the case of current and possible future practices of CSR in the North-East of England (Richard and Salsma, 2018; Grix, 2002, p. 180).

Almost all researchers are faced with the challenging decision of selecting the appropriate research methodology that would enable them to obtain accurate and

appropriate information to fulfil their research aims and objectives. The research design involves a discussion of four core aspects, including theoretical perspective, methodology, epistemological approach, and inquiry methods (Crotty, 1998). Moreover, it has been argued that study design is hugely influenced by the following three questions:

- What are the strategies for enquiry?
- What are the proposed data collection methods and analysis?
- What are the researcher's knowledge claims? (Grix, 2002; Creswell, 2003).

Eventually, the researcher would need to select an appropriate data collection method (qualitative/quantitative or both-mixed) to achieve robust findings. Therefore, a short discussion of qualitative and quantitative methods is essential to understand why the researcher has chosen the mixed methodology approach for this study.

The quantitative method relies on empirical research, where events are reduced to observation and practical indicators. These indicators represent the "facts", which can be reproduced by other researchers at any given time under the same situation or conditions. However, if it is considered from an ontological point of view, quantitative investigation findings only lead to a single fact and provide an objective reality that is independent of human acumen (Lincoln and Guba, 1994; Barger and Luckman, 1994). However, from an epistemological point of view, there is a belief that those being studied, and the researcher are separate and independent objects. Hence, the examination of a phenomenon is possible without the researcher exerting any influence or being impacted by the phenomenon. Therefore, it has been suggested that a quantitative study seeks to evaluate and measure causal connections between variables within a given value freeway (Lincoln and Denzin, 1994; Carey, 1993). Techniques are applied within a quantitative concept to achieve free value outcomes, such as higher structured protocols, randomisation, and oral or written questionnaires, which are designed to give a narrow option of predetermined outcomes/answers. Moreover, these approaches usually deal with larger sample sizes compared to those employed in a qualitative investigation to characterise a population and employ statistical techniques (Carey, 1993; Barger and Luckman, 1994).

On the other hand, qualitative investigation techniques are based on constructivism and interpretivism, i.e., how social performance construct and interpret their ideas

concerning trust and reality (Carson *et al.*, 2001). In addition to the explanation provided in the preceding section with respect to epistemology, interpretivism applies flexible study parameters to capture minute senses generated via human interaction (Lincoln and Guba, 1994; Carson, 2001). A qualitative method suggests that reality independent of participants' experience does not exist, and there is no interpretation without outward references that can be used to compare the truth (Schensul and LeCompte, 1999). Thus, the qualitative approach recognises that the researched and the researcher are inseparably linked together, with the relationship of inquiry and outcomes that are made jointly within a particular context of the study situation (Smith, 1983; Lincoln and Denzin, 1994). Qualitative investigation stresses the meaning and processes, which result in the reality of social participants within a precise context. Moreover, the qualitative method has been explained as a process where the researchers conduct an investigation around a constructivist viewpoint while considering the weight placed on the participants' experiences in addition to their historically and socially constructed understanding of a phenomenon. The objective of such investigation is to advance patterns and theories before identifying and moving themes from the collected data (Creswell, 2009). Furthermore, it has been noted that qualitative investigation collects data in a normal setting that permits observation of participants in their own world or context. Researchers are considered an instrument for information gathering since they collect data via interviewing and observation. This enables the collection of various forms of information via different outlets and sources.

The research is usually inductive as investigators develop themes, categories, and patterns while also having an opportunity to collaborate with humans so that they contribute to the advancement of emerging arguments (Biklen and Bogdan, 1992; Roseman and Marshall, 2006). The research approaches applied in the qualitative research method include participant observation, focus groups and in-depth interviews. Qualitative research samples are not expected to represent huge populations, although they are applied with the intention of representing a small, focused population of participants who will be able to provide relevant information within the subject matter context and settings (Polkinghorne, 1983). Thus, this methodological method is the best option for the purpose of this present research, principally as the information collected was based on words rather than numbers (Reid, 1996). The collection of various factors, perspectives and realities provided a

wider view of the subject matter and a holistic explanation for a particular concern. For the purpose of this research, it was imperative for the researcher to evaluate present practices and understanding of CSR in the North-East of England and examine the potential approach that will assist in improving CSR practice and implementation for FPOs and NFPOs while considering relevant shareholders and stakeholders.

A major part of this study involves comprehending the knowledge and perspectives of diverse shareholders and stakeholders, which requires their direct contribution or participation in the research. The chosen participants were engaged in, influenced, and motivated by CSR in numerous different phases, including CSR financial commitment, CSR understanding, and CSR programme implementation involvement. Further, they have the power to influence CSR-related activities and decision-making processes. For such purposes, it was reasonable to apply semi-structured interviews to acquire not just quality data but also to provide an opportunity for partakers to present their own individual perspectives on CSR knowledge, experience, expectations and meaning in supplement to any problems or benefits they might have experienced. The partakers belonged to both non-profit and profit organisations within the North-East of England.

3.3 The Nature of Research Methodology: Focus on Research Method – Quantitative, Qualitative, and Mixed Methods for Data Collection and Analysis

This section continues the discussion on the nature of research methodology by focusing on the second key component, i.e., research methods. It also provides justification for adopting a mix of quantitative and qualitative data collection techniques and procedures for data analysis (mixed methodology; Saunders *et al.*, 2021). The fieldwork is presented in two phases: an exploratory qualitative data collection phase comprising semi-structured interviews, followed by an evaluative quantitative data collection phase comprising a questionnaire survey.

Research methods include processes, techniques, or strategies utilised in the collection of evidence or data for analysis in order to create a better understanding of the subject matter or reveal new information (Bynner *et al.*, 1979; Burgess, 1993; Chapman, Chapman, and McNeill, 2005; Clark, 2021). There are various types of study methods that apply different mechanisms for information collection that include qualitative, quantitative, and mixed-methods research. Qualitative research collects

information regarding emotions, behaviours, or lived experiences, along with the attached connotations. This helps the researcher to gain a proper understanding of complicated concepts, social interactions, or philosophical phenomena. This research method is helpful in the exploration of why or how things occur while describing actions and interpreting events (Siltaoja, 2006; Developer *et al.*, 2013; Hammersley, 2013; White, Nielsen and Valentini, 2017a, 2017b). Quantitative studies collect numerical information that can be measured, ranked, or categorised via statistical analysis. It assists researchers to uncover relationships or patterns and support them in generalising decisions. This approach is helpful for finding out how much, how many, to what extent or how often (Bradley University Department of Finance and Quantitative Methods, 2000; Dewhurst, 2006; Baggio, 2017; White, Nielsen and Valentini, 2017a). The mixed-methods investigation integrates both quantitative and qualitative studies and gives a holistic approach to analyse and combine the statistical information with in-depth contextualised insight. Applying mixed approaches provides triangulation of information from more resources (Poth, 2018; Heap, 2019; Sturrock and Hayes, 2020; Creswell, 2021).

Thus, the mixed-methods approach is used for this research since it is the most suitable method for the investigation due to its flexibility, which allowed the researcher to interrogate both the results generated from semi-structured interviews and findings produced from questionnaires sent to 500 participants. Additionally, the method encourages information synergy, data complementarity, and further development of collected information, as well as allows the researcher to expand the breadth and range of investigation and give room to the general participatory opportunity to interrogate both qualitative and quantitative data in a single study.

Table 3.2 Techniques used for collecting research data.

| Qualitative methods | Quantitative methods |
|---|--|
| Interviews: these can be semi-structured, unstructured, or structured sessions with the investigator and the participants. | Surveys/questionnaires: large correspondents are asked the same questions or apply Likert scales which gauge opinions as numerical figures. |
| Focus groups: with various participants deliberating a specific theme or set of questions. Here, the investigators can be observers or facilitators. | Observation: this can either involve coding of observational information or counting the frequency a particular phenomenon happens to interpret it into numbers |
| Observations: in-context, on-site or role-play options. | Document screening: sourcing numerical information from counting word incidences or financial reports. |
| Document analysis: interrogation of participants (emails, diaries, and letters) reports. | Experiments: testing cause and effect connections, testing hypotheses in the laboratories, via field observations or experiments or natural experiments. |
| Oral history: memories or remembrances of experiences that have been told to the investigator. | |

Source: Chapman, Chapman, and McNeill (2005), White, Nielsen and Valentini (2017a) and Poth, (2018).

3.3.1 Design of Instruments for Primary Data Collection – Semi-structured Interviews Versus Questionnaires

There are various forms of interviews that vary between unstructured and structured interviews. Structured interviews are considered “closed” questionnaires, whereas unstructured interviews are regarded as “observation” data collection (Lewis and Ritchie, 2003; Newton, 2010). On the other hand, semi-structured interviews are considered a controlled vocal exchange of communication, which depends on the efficient and effective communication knowledge and skills of the interviewer (Gillham, 2000; Nutbrown and Clough, 2007; Lewis and Ritchie, 2003). It is essential for the interviewer to be able to design and structure questions clearly, break proceedings, enquire, use effective listening, be able to prompt where needed and create an atmosphere that encourages interviewees to speak freely (Opie, 2003). Furthermore, it has been argued that ascertaining a report is essential and that humility and humour are critical aspects of the trust and relationship required between the interviewee and the interviewer (Hohen *et al.*, 2007). According to Bernard (1988), it is recommended

to gather a direction or guide before conducting an interview. This guide should consist of the questions and topics that will be covered in the interview, and organised in the sequence in which they will be addressed. In addition, it was suggested that the application of a questionnaire guide as a supporting and clear set of directions embraced and applied by an interviewer will result in an outcome that would be comparable and reliable qualitative data (Lewis and Ritchie, 2003). Hence, this provides an opportunity for common interaction wherein the interviewees make extensive and general enquiries during the process, and the participants may be reserved or directed at different stages. In such situations, the participants must listen and observe judiciously to be able to interpret what is being asked and spoken.

Semi-structured interviews were conducted for this research with the application of a scheduled interview with the incorporation of an interview guide (Barnard, 1988; Patton, 2002). This will help to ensure that specific areas are addressed via specific questions, while also giving the researcher the opportunity to ask spontaneous questions from the discussion for further clarification of related points. This approach is coherent with Gillham (2000), who suggests the application of semi-structured interviews in a situation where there is a limited choice to conduct an interview. Furthermore, Lewis and Ritchie (2003) argued that semi-structured interviews are suitable when searching for an imperative in-depth meaning in a specific subject matter. Hence, the selection of semi-structured interviews form for this investigation was based on various factors including the chance to generate a robust relevant dataset. Furthermore, participants' understanding of the questions was crucial to gain insight into participants' perceptions, values, and knowledge and expectation around CSR, along with the possibility to focus on relational and contextual aspects. This approach was crucial when aiming to understand the perceptions of other shareholders and stakeholders, as it facilitated the analysis and review of the collected data in various ways.

3.3.2 Sampling of Participants for the Semi-structured Interviews and Questionnaire Survey

Interviews were conducted with several shareholders and stakeholders who were considered by the researcher to have direct relevance to the research aims and objectives, either because of their influence on CSR or because they were being influenced by the practice of CSR in the North-East of England. A total of 458 participants accepted and responded to the research questionnaire via the Qualtrics survey tool out of the 600 distributed. Although, 500 questionnaires were returned, however, after further evaluation of the questionnaires, it was found that only 458 were fully completed from the participants (stakeholders and shareholders) invited to take part in the research questions. Moreover, 9 out of 15 people (CEOs, directors, managers, shareholders, and business owners) invited to take part in the semi-structured interviews accepted the request. This was a reasonably large sample size considered and selected by the researcher to represent the diverse range of FPOs and NFPOs in the North-East of England, including those involved in CSR as well as those not involved in such practices.

As already discussed in the research methodology section, compared to the quantitative research method, qualitative research samples do not inevitably represent big populations. However, it can be employed with the goal of representing a reasonable sample size that is focused on participants who can provide essential data within particular settings and contexts (Reid, 1996; Developer *et al.*, 2013). The purpose of this study is not to provide a universal or generalised conclusion about FPOs and NFPOs in the North-East of England with respect to CSR, but rather how for-profit and not-for-profit sectors in the North-East of England maximise the profits and benefits of implementing, practising, and integrating CSR in their company's operation strategies. The list of selected participants and reasons for selecting them to participate in the research interview, as well as the questions directed to them, are noted in Appendix 1. All the research participants were chosen because of their CSR-related knowledge, delivery, the influence of CSR within their respective local communities, their knowledge of the North-East of England, and their geographical location. Although the interview duration varied for each participant, in general, the interviews lasted between 15 to 45 minutes. The remaining part of this section

provides details of the industries and the participants who took part in the interview, as well as the reason for their selection.

The Northumberland County Council, through the leadership of its Community Regeneration Officer, Mr. IH, provides one-off community grants for individuals and young people with goals and ambition to help them achieve their aims as part of their commitment to empower the young in their community. The individuals who are awarded the grant can use the money towards their fees, equipment for higher education, travel, or any other costs that may help them achieve their goals. Hence, the Northumberland County Council was included in the research due to its relevance to the research and its contribution and support to its community.

Foundation of Light is the official charity of Sunderland AFC. It was established in 2001 by the previous AFC chairman, Mr. BM. Sir Murray stated that the charity mission is simple and used the power and authority of Sunderland AFC to tackle and confront the North-East's biggest community challenges by assisting the needy to live healthier and happier lives. Although the Foundation of Light is situated in Sunderland, the charity has outreach centres across various cities, including South Tyneside and County Durham. According to the charity chairman, "[Their] vision is to create better opportunities and better lives for our communities" (Foundation of Light, 2022). Furthermore, the chairman stated that they would utilise their power as an unparalleled pathway into conventionally "hard to reach" societies and communities who are working across four different programme areas: work of work, sport and play, health and wellbeing, and education. Further, the foundation will continue to use its high innovation culture and performance and work across Sunderland communities, South Tyneside and Durham County to advance educational achievement, motivate a commitment and love to prolong lifelong learning, increase access and skills to employment openings by linking the community people to the world of work, support families and individuals to live happier and healthier lives and enabling more respectful and vibrant communities, and provide more and better opportunities for inclusive and comprehensive sport and play to motivate participation and achievement. Thus, the Foundation of Light was also selected to participate in this study because of their CSR role in the community and their application of CSR practice in their activities, which was noted by Mr BT, the General Manager of Hilton Garden Inn, Sunderland.

Mrs. SC is the Chief Officer of SHARP (Shiney Advice and Resources Projects), a charity and company limited by guarantee. SHARP was founded in 1981 during a challenging period characterised by the resolution of pits, high unemployment rates, and widespread strikes. SHARP is a local community support and advice agency that has factually used welfare laws and rights as a medium for its community development (SHARP, 2022). Furthermore, as noted by Sylvia Copley, the agency is motivated by the opinion that if citizens have access to what they are entitled to and their rights, the people will be able to take control of their personal lives and influence their own futures and communities. Over the years, SHARP has addressed recognised issues and challenges, such as the development and support of local authority campaigns, social enterprises, and community groups. Additionally, SHARP has played a role in the preparation of community-led education and has worked collaboratively with other agencies and partners to attract responsive societal and public services along with regeneration resources into the area. The agency provides a vast range of services including the provision of guidance and advice for benefits, debts management, welfare, employment, and housing. Furthermore, they give access to various training to community members while also providing childcare services. In addition, SHARP gives employment support, children's activities, older people services, and community development. The agency was selected to participate in this research as its activities and practices represent the true meaning of CSR for stakeholders and shareholders in the North-East of England.

Mr. SK is the Commercial Director of Go North-East. Go North-East has been involved in connecting the villages and towns with the cities of Durham, Sunderland, and Newcastle. The company has been operating across County Durham, Tyne and Wear, Northumberland, and Tees Valley for over the past 100 years. Go North-East has employed over 2000 local people from the community, with about 175,000 journeys completed on the company bus services that are daily operated by a fleet of 700 coaches and buses. Go North-East provides the essential services that enable the people and community to connect with one another, allowing access to retail, education, and employment. Furthermore, Go North-East places high importance on partnerships and local communities, as it adopts a cooperative approach with the local governments and strategic cohorts to provide people with sustainable and affordable travel. In addition, Go North-East is a subsidiary of Go-Ahead Group plc, which is

based in Newcastle and is among the UK's leading public transport providers (Go North-East, 2021). Go-North-East and Go-Ahead Group plc are engaged in the following areas of CSR: climate action, employment and skills, gender equality, global goals, race equality, and wellbeing (The Price's Responsible Business Network, 2022). Thus, Go North-East is selected for this study due to its outstanding CSR implementations and practices in the North-East and beyond.

Mrs. JCJ is the leader of NEA (Business Growth and Partnerships Manager). National Energy Action (NEA) is an energy efficiency and fuel poverty charity founded over 40 years ago by a group of Durham University students with the vision to solve the problem of community people residing in unhealthy and cold homes and suffering from poverty of fuel. NEA subsequently collaborated with Newcastle Council to reach a larger scale by putting together several funding streams to create community installation projects. Neighbourhood Energy Action was then formally launched on the 18th of May 1981, as a developing programme of the National Council for Voluntary organisation. Since then, the Neighbourhood Energy Action has developed into National Energy Action (NEA) with over 70 employees across England, Northern Ireland, and Wales. The goal of the NEA is to ensure everyone can afford energy and live in a warm home by providing support and advice to the people in the community struggling to heat their houses. They advocate and campaign to ensure that fuel poverty needs are at the heart of policy decision-makers, undertaking research and sharing outcomes, and developing qualifications and accredited training to enhance standards of energy policy and advice (NEA, 2022). Energy bills are among the biggest challenges faced by all stakeholders and shareholders in the North-East of England today; thus, selecting NEA to participate in this research was a suitable decision given their outstanding work with respect to CSR implementation and practice.

Mrs. DJ is the Chief Executive of Butterwick Hospice Care. The Butterwick Hospice Care Home was established in 1984 after Mary Butterwick's husband, John Butterwick, was diagnosed with a brain tumour. The doctors predicted that he only had two weeks to live, and the clinical instructors told Mary Butterwick to go home and forget about her husband. Mary and her entire family were left feeling helpless and angry. They were in a state of disbelief and confusion when John Butterwick died shortly afterwards. Mr Butherick's family, including Mary and her four daughters, were

distressed as they were offered no answers or guidance to the questions they asked. This tragic situation gave birth to Butterwick Hospice Care Home, which provides support to the local communities across the North-East of England. Furthermore, Butterwick Hospice Care Home delivers supportive and palliative care to those suffering from chronic illnesses, as well as their loved ones and families. The care home also provides an adult inpatient unit, a young adult and children unit, home care and day-care services, counselling services, and complementary therapy and bereavement services. In addition, Butterwick's aim is to improve support and provide answers to those diagnosed with terminal illnesses and their families, while simultaneously encouraging them to enjoy the little time they have left by working compassionately with their friends, family members, and anyone who might be struggling to accept the loss and bereavement. The Butterwick Hospice Care provides a unique aspect of CSR for both FPOs and NFPOs in the North-East of England; therefore, this institute was selected for this study.

Mr. NS is the Manager for North-East and Cumbria at Lloyds Bank Foundation. The Lloyds Bank Foundation was established in 1985 with the vision to promote a society where individuals dealing with complicated social challenges can easily access the support and help, they need to overcome such issues. However, charities that assist individuals facing complicated social challenges are underfunded and are often ignored, which is why the mission of Lloyds Bank Foundation is to form a partnership with local charities and small businesses to help more individuals and families overcome difficult social matters and rebuild their lives. Furthermore, Lloyds Bank Foundation is an independent charitable trust that is funded by Lloyds Banking Group by collaborating with local and small charities. These charities assist individuals with issues to overcome complex social challenges in the North-East and beyond, such as addiction and dependency support, domestic abuse help, homeless and vulnerable housing support, learning disabilities services, mental health, racial equality, sexual abuse and exploitation, young parents, trafficking, and modern slavery support and services. In addition, Lloyds Bank Foundation influences policy and developmental support and helps different charities across the North-East of England to make a life-changing impact. The foundation has awarded £24.6m to support social issues and spent £1.4m on influencing via National Programmes. It has also offered 919 packages of various development support. In addition, 22,075 people have been

helped to stay safe from abuse and violence, 19,877 individuals were supported to manage their mental health conditions, and 15,488 members of the community were provided with stable and suitable housing (Lloyds Bank Foundation, 2022). The implementation and practice of CSR by Lloyds Bank Foundation cannot be overlooked; therefore, it was selected for this research.

Mr. JY group's Chief Information Officer (FDM), Bridget Lewis, is the executive assistant (FDM). In 1991, the FDM group was created in an attic with two phones and a computer with the sole objective of recruiting IT professionals. However, in 1995, the company acquired a software company named Mountfield Software, thereby changing the company name from "FDI" to FDM (FDM Group, 2022). Fast forward to today, FDM Group is worth £267.4m trading in London Stock Exchange and is part of the FTSE Index of 250 with branches all over the world. These branches are located in the United Kingdom (Leeds, Glasgow, Brighton, and Durham), New York City, Toronto, Frankfurt, Reston, Hong Kong, Australia, Singapore, and China (FDM Group, 2018). Furthermore, outside FDM Group recruiting, training, and deploying business and IT professionals to work with different clients across the globe and creating and developing careers and bridging the gap in the digital skills world. In addition, as part of FDM Group CSR activities, the company participates in various philanthropic events, initiatives, and campaigns every year, both at the international and regional levels by working with different partners across the world. In the UK, FDM Group has partnered with the Anthony Nolan Foundation, a charity that supports and provides people with an unusual blood disorder known as Wiskott-Aldrick Syndrome, which can only be cured through a bone marrow transplant (Anthony Nolan Foundation, 2022). The FDM Group has also collaborated with Walking with The Wounded (WWTW) charity, which delivers employment, care coordination, mental health care, and volunteering activities together with National Health Service (NHS) to provide the required support to those who served and their families, whether mentally, or physically or socially wounded (Walking With the Wounded, 2021).

"We are delighted that Anthony Nolan has been chosen as FDM Group's charity partner. By working together to add much-needed diversity to the register we will improve the chance of everyone finding the match they need. Together, we hope to give more people with blood cancer and blood disorder a second chance at life." — Henny Braund, CEO of Anthony Nolan (Anthony Nolan Supporter Awards, 2022).

“FDM have shown their continued commitment to the Armed Forces covenant and their work with ex-forces by turning up in numbers at our Cumbrian Challenge each year with bag loads of enthusiasm and good cheer. Their ongoing commitment has raised more than £30k to date to support the men and women for whom transition out of the military is not easy and who struggle with mental health issues, becoming unemployed, homeless, or caught up in police custody.” —Ed Parker (Anthony Nolan Supporter Awards, 2022).

3.3.3 Design of the Semi-structure Interviews and Questionnaires

The semi-structured interview questions are as follows:

- a. Have you heard of CSR before?*
- b. What do you understand by the word CSR?*
- c. Do you think companies should integrate CSR into their organisation practice?*
- d. Does your organisation practice any form of CSR?*
- e. Why is your company involved in CSR practice?*
- f. Why are other companies not involved in CSR practice?*

During the semi-structured interview and questions construction, it was discovered that the participants have different levels of knowledge and decision-making power in CSR-related matters. Moreover, the participants depicted different levels of understanding of what CSR means. Furthermore, some of the interviewees were influenced by CSR in different, positive ways. On the other hand, the questionnaire responses revealed a range of understanding levels regarding CS. Some participants demonstrated a lack of knowledge about CSR, while others were well-grounded on the subject matter. Thus, the value and benefits of qualitative questioning were most relevant for this research. The qualitative interviewing method allows the researcher to be flexible in finalising the questions while still maintaining and adhering to the research protocol. Moreover, the questions asked to the semi-structured interviewees varied based on various factors such as participant decision-making power, context, interviewee’s previous knowledge of CSR, participant willingness to contribute to the subject matter, and the interviewee’s environment (Yin, 2014; Kara, 2015).

It has been suggested that qualitative research interviews should be carried out at a conversational level and are defined as a “social relationship” wherein the researchers

are expected to be nondirective while allowing the participants to express their viewpoints as they feel comfortable (Kara, 2015; Yin, 2014). Elliot (2000) identified five main types of exploratory questioning that were used in this study: interpretive, definitional, critical, descriptive and deconstruction.

With respect to this research, the exploratory questions were as follows:

Definitional: What are the defining features of CSR and what does it mean for shareholders/stakeholders?

Descriptive: What are the various types of CSR practices in the North-East of England and how are CSR practices understood by stakeholders/shareholders in that region?

Interpretive: How did CSR grow and develop over time, and what is the importance of CSR for shareholders/stakeholders?

Critical: Why do some stakeholders/shareholders believe that CSR involves giving away and getting nothing in return? Moreover, what are some of the challenges of the North-East of England CSR, and how can these problems be rectified? Lastly, what are the concerns of shareholders/stakeholders?

Deconstruction: Were any assumptions made during this research? Does CSR serve any socio-political interests and how do shareholders/stakeholders benefit and influence CSR?

The approach applied is best suitable for the research as it allowed shareholders/stakeholders to explain and describe their knowledge, meanings, expectations, and experiences associated with CSR. Thus, this method was chosen instead of the quantitative approach as the qualitative approach allows a high level of in-depth analysis and descriptive answers that are ascribed to individual experiences that may not be possible with the quantitative method.

The completion of any research requires the interpretation of the research findings and reaching a general conclusion (Guest *et al.*, 2011). According to Bryman (2012), investigators reach an evolution stage where they shift from reassembling to actual interpretation, with the responsibility of connecting patterns, ideas, and themes from sequenced and mixed interview information or data. Prior to the interpretation stage, it is suggested that investigators ascertain information groupings and study how they

will analytically interpret this information, while also considering how their information can be explained by other users to provide varying understanding and interpretations. Stake (1995) and Bryman (2012) suggested that at the conclusion phase, investigators should have the ability to demonstrate a tangible record of their understanding to ensure that the research is cohesive.

Inductive approach analysis was applied in this research, consisting of findings, observations, and interpretation as noted by Jebreen (2012) and Bryman (2012). Qualitative study analysis, i.e., interpretivism, was necessary to be logical to ensure the dependability of the research. However, Strauss and Corbin (1998) and Braun and Clarke (2006) argued that the inductive method analysis is an evaluation approach, which requires comprehensive and exhaustive reading of raw information to obtain concepts, models, and themes through the researcher's interpretation. This method was decided to be appropriate for this study as it allowed for re-reading and systematic reading of the investigation interview transcripts and the recognition of reoccurring themes. According to Crosley and Rautenbach (2021), thematic analysis explains the study of patterns of connotation, and it is one of the most common qualitative analysis techniques. Thus, this research has selected the thematic analysis technique as it enables the sorting of patterns and coding via the collected information set. Furthermore, it is the responsibility of the researcher to recognise a limited number of subjects that adequately represent the recorded information or data (Braun and Clarke, 2006; Guest *et al.*, 2011). Rautenbach (2021) suggested that pattern recognition could be attained using a different procedure whereby the researchers become conversant with the collected data, the theme development, and data coding as well as repeated revision. It is also suggested that the thematic analysis technique can report, identify, and analyse information gathered from people, events, and situations (Boyatzis, 1998; Jebreen, 2012).

Fossey *et al.* (2002) noted that a theme is a usual recurrent topic of meaning, which is recognisable within a set of data that has the possibility of being able to dependably characterise the reality, experience and meaning of the research participants connected to society. It is important to acknowledge that theoretical frameworks often entail assumptions about reality that are derived from raw data, and researchers should maintain honesty and transparency regarding these assumptions. According to Clarke and Braun (2006), there are various phases of the thematic analysis

technique as follows: familiarity with the data collected through reading, transcription review, rereading, noting initial themes, and identifying. Creating the initial codes; collating the information related to every code and coding the appealing features of the information in a systematic order. Looking for themes; organising codes into possible themes and gathering all appropriate data for each theme. Themes review- this ensures themes work comparative to coded extracts (stage 1) and the whole data set (stage 2), generating a thematic map of analysis. Naming and defining themes; themes analysis continuation to improve the particulars of each theme, and thereby tell the entire story found in the data analysis; producing simple and clear definitions and each theme's name. Generating the data report; the final chance for data analysis, persuasive examples, selection of rich, final analysis of chosen extracts, connecting back to the study question and literature, creates an academic report of the data analysis.

However, there are some disadvantages and advantages of using the thematic analysis technique. According to Popay *et al.* (2005) and Clarke and Burns (2006), the thematic analysis technique is used as a tool to summarise and organise findings from the diverse data set. It is also applicable for both qualitative and quantitative data analysis, implying that it is suitable for almost all situations.

Furthermore, a thematic analysis may be used inductively on existing literature or deductively via new interviews. This leads to accurate and consistent outcomes, and the results can be signposted in a simple way that allows easy decoding. The code sets are easily accessible by all levels of researchers, and it is appropriate for investigation questions outside individual experience. It is also suitable for large data sets. On the other hand, Pawson *et al.* (2005) and Popay *et al.* (2004) suggested that thematic analysis can have certain limitations that may lead to different findings if a different theoretical viewpoint is applied and the themes are recognised at different stages or through different approaches, such as deductive or inductive methods, or qualitative or quantitative methods. Furthermore, the method might be complicated for users to identify themes, and identification of the wrong themes can result in low data maximisation. Moreover, since the approach relies on individuals, dependability may be questioned due to different researchers offering different interpretations (Clarke and Burns, 2006).

3.3.4 Procedures for Analysing the Semi-structured Interviews and Questionnaire Responses

The purpose of analysing the semi-structured interviews was to obtain detailed comprehension of the thesis aims and objectives by acquiring detailed data from the research correspondents regarding their knowledge, thoughts, and experience of CSR practices and implementations in the North-East of England. The qualitative information was collected from eight participants belonging to eight different companies consisting of both FPOs and NFPOs in North-East England. Each respondent was coded as demonstrated in Table 3.3 below.

Table 3.3 Coding method used for participants.

| Participant | Code Name |
|-------------|-----------|
| Female 1 | FB1 |
| Female 2 | FB2 |
| Female 3 | FB3 |
| Male 1 | MB1 |
| Male 2 | MB2 |
| Male 3 | MB3 |
| 1Male 5 | MB5 |

The virtual semi-structured interviews of the eight participants were transcribed word for word and are present in Appendix 7. Following the transcription of the semi-structured interviews, the data were examined using NVivo version 12, which was used to organise, analyse, and gather data. This software permits the investigator to sort, link and match core themes to find the required answers to the research questions (Maher *et al.*, 2018; Jackson, 2019; Dhakal, 2022; Jackson and Bazeley, 2013). The information gathered during the semi-structured interviews was coded depending on the word category identified in the conversations. Figure 3.2 depicts the key words summary.

sub-theme variables for an in-depth analysis. The initial processes of the data collected analysis conducted in the study began with a precise transcription of all the semi-structured interviews immediately after the sessions were completed. Although it was a time-consuming procedure, it was essential to be performed as it allowed the investigator to reexperience the interviews and encapsulate the meaning of each individual interview. The early transcription helped the researcher in remembering each participant's observation and impression during the interview. Before beginning with the factual analysis procedure, the investigator reviewed and reread the transcripts of each participant interview as suggested by Carpenter and Speziale (2003). This enabled the investigator to become engrossed in the collected information and achieve an overall sense of each participant's experience. This initial level allowed the review process for the transcripts and a strategy to examine the data for possible similarities and connections of ideas.

The preliminary analysis of all information gathered was conducted slowly as suggested by Clarke and Braun (2006), who suggest reading and re-reading the collected data to assist with the data coding. An open coding approach was used, which emphasised capturing core ideas and meanings. According to Corbin and Strauss (1990), open coding refers to a procedure of examining, breakdown, conceptualising, comparing, and categorising data. Glaser (1998) suggested that open enciphering is a process of breakdown of collected data, allowing the researcher to identify a provisional direction of progress of the research before a detailed and specific focus is sought. Furthermore, a manual technique of coding was also used to underline specific thoughts and ideas. The codes were mostly descriptive at the beginning and sporadically included the participants' exact words. Clarke and Braun (2006) have suggested that a large volume of collected data should be coded; however, since the research sample was small, the theme identification and data analysis were possible by emphasising study ideas and the careful deliberation of participants' responses. This process allowed the researcher to develop his own themes and sub-subjects through the comparison of emerging interviews and code transcripts. The researcher was able to identify, and cross-reference collected data by familiarising himself with the information records and the continuous refining and reviewing of collected data, which was grouped data into appropriate themes by being guided by the study questions.

The researcher's supervisors reviewed and audited the research procedure. Moreover, they provided relevant suggestions, asked appropriate questions, and fostered discussions throughout the research analysis and interpretation process. Furthermore, regular monthly meetings were conducted throughout the research analysis procedure, providing the researcher with opportunities to review, reflect on and amend the developing study. The research supervisors played a significant role in completing and enhancing the credibility of the collected data analysis by revising the coding of the gathered data and assisting the researcher with the improvement of the research analysis.

3.4 The Relevance of Ethical Considerations at the Doctoral Level

This section discusses the relevance of research ethics at the doctoral level and describes how ethical issues were addressed at each stage of the study. This is followed by a discussion on other methodological issues, including reliability, validity and generalisability of the data collected, and the results and findings from the study. In addition, it presents the results from piloting the qualitative (semi-structured interviews) and quantitative (questionnaire) research instruments and discusses the extent to which it informed the design of the main study.

3.4.1 Consideration of Ethical Matters

Kimmel (2007) noted that ethical considerations of any research study cover various aspects, such as ensuring that the questions are not offensive, participants have the freedom to participate voluntarily, and the questions are formulated in such a way that collected data are directly relevant to the research theme without including private or personal information. Furthermore, ethical considerations can be considered as one of the most essential elements of research. In fact, the probability of failure is high in dissertation or applied research if ethical issues are not taken into consideration (Bryman and Bell, 2007). Collis and Hussey (2014) and Bryman and Bell (2007) state that the survey participants must not be exposed to any harm and the participant's dignity must be treated with utmost priority. Moreover, participants' full consent must be obtained prior to the research to protect their privacy. In addition, it is critical to ensure adequate standards of confidentiality of participants and anonymity of organisation and individuals of the research participants, avoid deception about the objectives and aim of the research, ensure all communication related to the research

is conducted with complete transparency and honesty, and avoid any kind of misleading and biased information. Other ethical features of the research study include ensuring that other authors' work is well-acknowledged and referenced.

The principles of ethical consideration clearly suggest that the utmost concern of any research is not for the research in question but for the care and safety of the research participants (Collis and Hussey, 2014; Bell and Bryman, 2007). In line with research ethical considerations noted by the authors, the ethical consideration of this research is based on the acknowledgement of the rights and concerns of the research participants, which was recognised and acknowledged throughout this research. In addition, anonymity was ensured for participants whose participation and contributions may have negatively impacted their jobs or put them at risk, as well as those who did not wish to be named or recorded. For this research, the researcher ensured that all notes, recordings, personal information, and the transcription location were well stored in a secure environment to protect the participants' privacy, credibility, and validity of the investigation. Furthermore, the researcher made sure to not ask personal questions during the interview. The investigator maintained and ensured honesty about the research objectives and aims, and transparency throughout the study by providing the participants with an information sheet, consent form and questionnaire in advance. Participants were informed that they had the freedom to withdraw or discontinue their participation at any point.

All participants were provided with the information sheet to read prior to the interview and were asked to sign the consent form if they wished to participate. The consent form informed the participants that they were not obligated to complete the interview and that they could withdraw from participation at any time. In addition, the form required participants to confirm that they understood their responsibilities throughout the study and how the information collected was going to be utilised. Furthermore, participants were given the opportunity to ask any question before the start of the interview, and the researcher was able to answer them and explained the research aims and objectives verbally to the participants. Furthermore, the researcher assigned codes to all participants to protect their identities and guarantee that their data would remain confidential and anonymous. All the information collected during this research has been managed, stored, and shared in accordance with ethics research rules and regulations as well as the Data Protection Act of 1998. Data stored electronically were

protected with passwords, and all collected information was anonymised and coded to ensure confidentiality and privacy.

3.4.2 Other Methodological Issues: Validity, Reliability, and Generalisability

Morse *et al.* (2002) argued that the establishment of severity in a qualitative study is paramount, especially since the 1980s when the validity and reliability of qualitative reviews were questioned. It was suggested that the emphasised strategies applied during the investigation had been substituted with the interest of evaluating the value and the trustworthiness of the completed research. Lincoln and Guba (1984) and Morse *et al.* (2002) further added that trustworthiness in qualitative investigation comprised of transferability, conformability, and credibility, dependability, and it was analogous to internal external, reliability, external, objectivity, and validity used in qualitative studies. They also suggested that the standards had not changed; however, the strategies for meeting these requirements had changed with time. Furthermore, Lincoln and Guba (1984) compared the strategies argued by Morse. The first is internal validity credibility, which needs resolute observation, prolonged observation, and peer debriefing, which implies working with other researchers who are unbiased to the study. Furthermore, it involves improving negative or bad case analysis, which is the process of improving analysis via constant evaluation of information that varies from the investigator's expectations. which can enhance findings, referential competency-here, part of the information collected is archived without the data being analysed. Although the analysis takes place after the development of the initial findings, the archived information is used to assist in improving the credibility, accuracy, transferability, and validity of the research.

Transferability is external validity, and investigators should acquire robust and rich descriptions to enable them to transfer the raw findings and apply them in various locations with different environments or participants. Dependability (reliability) is the application of several study methods to research the same phenomena, also cross-verification from more than one source, dividing data between two groups and the repetition of analysis- thus the teams must communicate on a constant basis as agreed specific time during the research process. Conformability (objectivity) is the application of strategies, such as audit trail and triangulation. Morse *et al.* (2002) further argued the application of reflective journals to address the measures set above.

Creswell (2012) suggests that qualitative researchers should incorporate a minimum of two criteria from the list mentioned above in their research studies, but the choice of which criteria to include should remain flexible and open.

For this study, the researcher ensured credibility by providing participants with consent forms, information sheets, and semi-structured interview questions prior to the interviews to ensure the participants are fully aware of the research aims and objectives. Moreover, the researcher ensured the interview procedures were simple and clear, and adequate details were provided to the participants. This helped to ensure that the data collected by the research was directly relevant to the research aims and objectives. Furthermore, formal emails and calls were made to the participants prior to the interview to help develop trust, which motivated participants to be open and conversate freely offering vital information on the subject matter. It also provided an opportunity for the participants to ask any questions or voice their concerns.

3.5 Summary of the Chapter

This chapter discussed the research methodology adopted in this investigation, with the aim of answering the three core research questions (RQ1, RQ2 and RQ3) restated as follows:

RQ1. What are the current best CSR policies and practices for both FPOs and NFPOs in the North-East of England?

RQ2. What are the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR policies and practices?

RQ3. How can the barriers prevent both FPOs and NFPOs in the North-East of England from maximising the benefits of implementing best practices?

The aim of the study is to provide a critical understanding of the nature of the association/relationship between CSR and CP in both FPOs and NFPOs in the North-East of England. In-order to address the three key research questions, this study employed a mixed research methodology that combined qualitative and quantitative data. This approach was grounded in the philosophies of interpretivism, also known as social constructionism, and positivism.

The researcher discussed and described the study methodology adopted in this chapter. Furthermore, an essential part of this study was connected to understanding the experiences and perspectives of different stakeholders and shareholders who are directly or indirectly involved in current CSR practices in the North-East of England, which requires the direct participation of the stakeholders and shareholders in the research. The participants chosen to participate in this study are impacted by CSR on various levels, such as CSR implementation understanding, participation in CSR implementation programme, engagement in CSR financial commitment, and their ability to influence decision-making procedures related to CSR programme. Thus, it was reasonable and essential to use qualitative method interviews to not only acquire quality data but to also provide the opportunity for the research participants to present their own individual perspectives on CSR experience, meaning, knowledge, and expectations with respect to any concerns or challenges that they might anticipate in the implementation of CSR within the North-East of England. Thus, a rightful method was required that could apprehend meanings from an extensive range of stakeholders and shareholders. The data was required to reveal the different viewpoints of their realities and knowledge, as well as their interpretations of CSR. Therefore, the research applied an interpretive method since the sample consisted of participants from varied backgrounds who interpreted and understood CSR in their own contexts. The interpretive method adopted in this research offered the possibility to interpret information with the understanding and recognition that participants' viewpoints could vary. Hence, it allowed the researcher to capture a wider range of interpretations, experiences, and perspectives regarding the same subject matter.

The methodology selected for the research was centred on qualitative comprehensive interviews, which fit the resolutions of the intended study, particularly as data is centred on linguistics rather than numbers or statistics. Qualitative analysts or samples are not designed to represent large populations; however, they are applied with the intention of representing small samples of participants who can provide important data within specific settings and contexts. The method of interviews selected for this research included semi-structured interviews with the application of scheduled interviews, which integrated an interview guide. This guaranteed that specific areas were covered via specific questions, while also having the opportunity to ask unplanned questions developing from the conversation that helped to clarify related

viewpoints. The researcher conducted interviews with a cross-section of shareholders and stakeholders directly related to the objectives and aims of the study through CSR practices in the North-East of England. Although the sample size was relatively small, the researcher considered the selected participants as a good representative sample population of the various for-profit and none-for-profit, non-governmental and governmental, and private companies involved in CSR implementation in the North-East of England.

In forming the interview questions, the researcher recognised that participants do not possess equal power in decision-making, they have variable knowledge regarding CSR, and they may be influenced by CSR in different ways. The researcher asked a wide range of questions while adhering to the study protocol. Each participant was asked the same questions, although their responses varied depending on various factors such as participants' decision-making power, context, setting, and knowledge of the subject matter. The research analysis intended to apply an inductive approach, which comprises theory, observation, and findings. Qualitative study analysis demands to be logical and orderly to depict reliability in the research. The inductive method requires comprehensive and exhaustive reading of raw information to extract themes, models, and concepts via the researcher's interpretation. This is a suitable method for the investigation and data analysis since it allows a methodical reading and re-reading of the research interview transcripts and enhances the identification of repetitive themes. Therefore, the report will be centred on thematic analysis as it can be used to categorise patterns of meaning via a data set. The ethical consideration and recognition of this research are related to the identification of the rights and concerns of the research participants and ensuring the participants' anonymity, especially for those who believed that their opinions or ideas may impact their job, and those who were not interested in their identity being recorded. Thus, notes, recordings, personal data, and transcription's location were safely stored in a secure place. Furthermore, the researcher ensured that the research questions did not include personal questions.

CHAPTER FOUR

Qualitative and Quantitative Data Analysis: Empirical Results and Findings

4.1. Introduction

This chapter presents the qualitative and quantitative results and findings in response to the three key research questions (RQ1, RQ2 and RQ3) that enabled this researcher to achieve the aim of the thesis by providing a critical understanding of the nature of the association/relationship between CSR and CP in both FPOs and NFPOs in the North-East of England. The remaining part of this chapter is divided into four sections. Section 4.2 presents the exploratory qualitative results and findings from the thematic content analysis of the semi-structured interview transcripts using NVivo version 26. The participants include eight CEOs (five from FPOs, and three from NFPOs). This is followed by an initial discussion of findings as they relate to each of the three key research questions. Section 4.3 presents the evaluative quantitative results and findings from the questionnaire survey (N = 458). It is imperative to note that the two-phase design for the fieldwork was implemented sequentially, i.e., the qualitative phase (exploratory design) informed the quantitative phase (evaluative design). Section 4.4 combines the results and findings from the two phases of the study to triangulate the empirical findings in direct response to the three key research questions. Finally, Section 4.5 provides a summary of the chapter and a link to the next chapter on the discussion of the empirical findings.

4.2 Exploratory Semi-structured Interview Results and Findings – NVivo Thematic Content Analysis

This section first presents the exploratory qualitative results and findings from the thematic content analysis of the semi-structured interview transcripts (see Appendix 4.1) using NVivo version 26. The participants include eight CEOs (five from FPOs, and three from NFPOs). This is followed by an initial discussion of findings as they relate to each of the three key research questions (RQ1, RQ2, RQ3) restated as follows:

RQ1: What are the current best CSR policies and practices in both FPOs and NFPOs in the North-East of England?

RQ2: What are the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR policies and practices?

RQ3: How can the barriers prevent both FPOs and NFPOs in the North-East of England from maximising the benefits of implementing best practices?

This chapter details the data collection, findings, analysis, and narrative accounts of the participants in relation to their present state of CSR comprehension and practices, and the role of FPOs and NFPOs in CSR practices and implementations in the North-East of England, respectively. This chapter presents the core findings of the semi-structured interviews and the questionnaire responses from 500 participants who participated in this study as discussed in the methodology section. The analysis emphasises capturing and understanding the meaning and the opinions expressed by the participants of semi-structured interviews and questionnaires and linking these views together using the thematic analysis technique. To discuss the aims and objectives of this study related to the assessment and evaluation of current CSR practices and understanding in the North-East of England, the questionnaire and interview were designed and intended to investigate themes, such as implementation and understanding of CSR in the North-East of England with respect to FPOs and NFPOs. As examined in the methodology section, the research participants (semi-structured interview participants) were asked whether they had heard of CSR before, and what they understand by the word CSR. Furthermore, the participants were asked if they think companies should involve or integrate CSR in their organisation practice and if their organisation is involved in or practices any form of CSR. In addition, the participants were asked to explain the reasons behind their company's involvement in CSR practices, as well as the reasons why their company chooses not to participate in CSR if they are not involved. The results are presented thematically under the following headings:

- Semi-structured interviews
- Questionnaires
- The review of the similarities and differences between the primary and secondary data collected.
- The knowledge and understanding of CSR practice in the North-East of England

- Opinions on companies integrating CSR in their organisation practices and their firm position.
- Why companies get involved in CSR practices.
- Why organisations do not get involved in CSR practices.
- Recommendations and improvements

The cyphers used to denote the participants in this research work consisted of letters symbolising the group and organisation they represented and the number of individuals within the group. For instance, “PC” was used for Private Company, “PS” for Public Sector, “NFPOs” for Not-For-Profit Organisations, and “FPOs” for For-Profit Organisations. A table explaining the core characteristics of all the various organisations which were involved or participated in this research is incorporated in Appendix 7. It provides details of all the organisations, including the region of operation, sector, size, ownership, each company value, and the type of CSR activities implemented.

A semi-structured interview is a method of data collection that depends on the researcher asking participants questions either face-to-face or via a virtual medium within a prearranged thematic framework (Drever, 2003; Galletta, 2013; Wood *et al.*, 2016; Husband, 2020). However, in this method, the research questions are not orderly set or phrased; rather, they are often qualitative in nature (Tegan, 2022). The researcher initially intended to conduct semi-structured interviews on a face-to-face basis with the participants at a pre-arranged time and location acceptable to the participants; however, due to the pandemic in early 2020 that resulted in a nationwide lockdown, it was impossible to conduct face-to-face interviews. This caused a major step-back in the research data collection and other complications with the research timeline. The interview was then conducted virtually (via Zoom) platform. The semi-structured questionnaires were designed and structured in a way that was simple to understand for the participants while simultaneously meeting the research aims and objectives and providing the researcher with the relevant details that could be expanded further in the study. A total of eight directors and managers from different organisations participated in the semi-structured interview.

4.2.1 Qualitative Analysis of Semi-structured Interview Transcripts

The purpose of analysing the semi-structured interview is to obtain detailed comprehension of the aims and objectives of the thesis by acquiring detailed data from the research correspondents regarding their knowledge, perspectives, and experience of CSR practices and implementations in the North-East of England. The qualitative information was collected from eight different companies consisting of both for-profit and non-not profit organisations in North-East of England. Each interview participant was coded as demonstrated in Table 4.1 below.

Table 4.1 Coding method used for participants.

| Participant | Code Name |
|-------------|-----------|
| Female 1 | FB1 |
| Female 2 | FB2 |
| Female 3 | FB3 |
| Male 1 | MB1 |
| Male 2 | MB2 |
| Male 3 | MB3 |
| Male 4 | MB4 |
| Male 5 | MB5 |

The virtual semi-structured interviews of the eight participants were transcribed word for word and are attached in Appendix 7. Following the transcription of the semi-structured interviews, the data were examined using NVivo version 26. NVivo software was used to organise, analyse, and gather data. This software permits the investigator to sort, link and match core themes to help provide the answers to the research questions (Maher *et al.*, 2018; Jackson, 2019; Dhakal, 2022; Jackson and Bazeley, 2013). The entire information gathered during the semi-structured interviews was coded based on the word category identified in the conversations. Figure 4.1 depicts the keyword summary.

Figure 4.1 Word-Cloud Summary of all keywords identified from NVivo software.



(Core words: Support, Organisation, Social, Community, Corporate, Involved, Company, Practice)

This allowed the researcher to adopt logical and structured methods for the interview content evaluation of the information gathered and connect the themes derived from the semi-structured interviews. In addition, the coding system applied in this research also considered the literature review and theoretical framework to assist in answering the investigation questions. The applied themes include:

Theme 1: Have you heard of CSR before?

Theme 2: What do you understand by the word CSR?

Theme 3: Do you think companies should include or integrate CSR in their organisation practice?

Theme 4: Does your organisation practice any form of CSR?

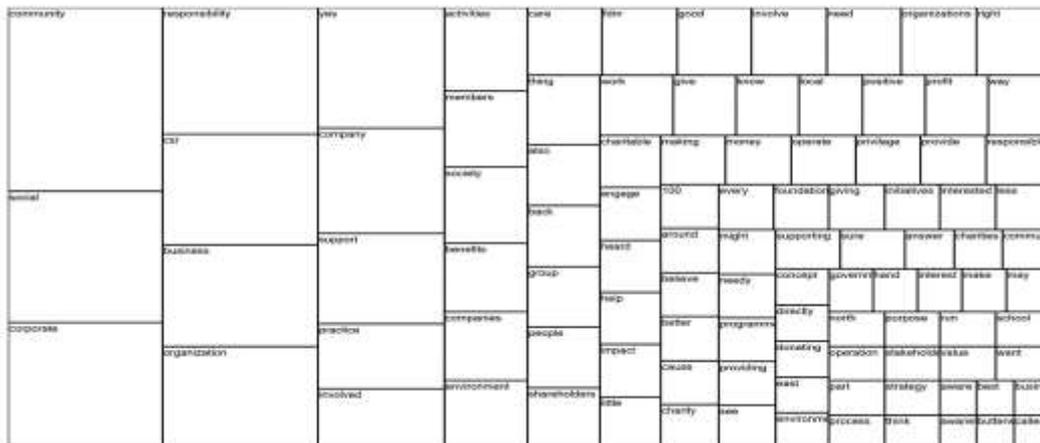
Theme 5: Why is your company involved in CSR practice?

Theme 6: Do you know why other companies are not involved in CSR practice?

These themes encompassed the absolute codes used for the information extracted in NVivo that originated following the initial evaluation of the semi-structured interviews. The information was first categorised into a bigger set of themes as demonstrated in the tree map below. According to Jackson (2019), a tree map is an NVivo diagram that

demonstrates the hierarchical information as a group of nested rectangles of variable sizes. The researcher created a tree map of various nodes to support and compare the number of coding references. The nodes with a large number-of coding references are displayed on a large rectangle as shown in Figure 4.2 below.

Figure 4.2 Tree-map of key nodes extracted from NVivo software.



Narrowing or tapering down the semi-structured interview results permits the investigator to have better clarity on the core problems and respond to the study questions of the hypothesis and examine the themes that are identified in the research conceptual framework in-order to undertake a holistic overview of the thesis.

Table 4.2 Qualitative data themes and sub-themes with connection to the conceptual framework

| Main themes (Codification) | Emerging sub-theme (categorisation) | Summary of findings and linkage between qualit. and quant. |
|---|---|--|
| TH1: Have you heard of CSR? (CSR knowledge) | <p>MB1: CSR knowledge is due to the company making it mandatory for their employees to have knowledge of CSR.</p> <p>MB2, FB1, and FB2: CSR knowledge is because CSR is part of their company's structure and their day-to-day business activities.</p> | All eight semi-structured participants admitted that they have heard of CSR before because it is either part of their company structure or it is compulsory for staff to be dedicated to CSR matters. This is in line with 450 questionnaire participants (question 4) who admitted that they were aware of CSR. Thus, given |

MB3 and MB5: CSR knowledge is because of their **passion** to help the needy and challenged people in their community.

the results of qualitative and quantitative analysis, it can be argued that CSR knowledge is not the problem; rather its implementation is, such as the current CSR integration in India (Lindorff, Jonson and McGuire, 2012; MAIRA, 2013).

TH2: What do you understand by the word CSR? (CSR meaning)

MB1 and MB2 suggested that CSR is about **balancing the needs of shareholders and stakeholders** and at the same time being responsible.

CSR is how a firm balances shareholders' and stakeholders' needs and is a responsible business simultaneously, donating to charitable activities, being involved in community activities, being accountable, and being aware of the environment and playing fair. CSR is about making the right choice and doing the right thing.

MB3, FB1, MB5, and FB2 argued that CSR has to do with **donating and giving back to the community** for various activities.

MB4 noted that CSR is a process where companies are involved in **community activities**.

These emerging meanings of CSR are in line with those deduced from the research questionnaire (question 5) along with secondary data. Thus, is it the researcher opinion's that CSR means differently to different organisations. Hence, the need for a clear and simple definition of CSR is required to inform practitioners, policymakers, and information users and eliminate confusion (Bounds and Gallagher, 2010; Porter and Reischer, 2018; Lee, Zhang and Abitbol, 2019).

FB2 suggested that CSR is a business approach that the organisation is **socially accountable**.

FB3 and MB1 implied that CSR has to do with firms being aware of their business **environment and being fair**.

FB3 indicated that CSR is about **making the right choice** and doing the right thing.

TH3: Do you think companies should be involved or integrate

MB1 agreed that firms should integrate CSR into

Semi-structured interview participants argued that

CSR in their organisation practice? (CSR Opinion)

their business to help the company **bridge the gap between the company shareholders and stakeholders.**

MB2, FB1, and FB3 suggested that companies should be involved in CSR to improve their **brand image and publicity.**

MB3 agreed that organisations should integrate CSR into their business strategy because it will be **irresponsible** not to do so as CSR changes lives.

MB4 believe corporations should be involved in CSR practices because it helps to **reduce crime.**

FB2, MB5, and MB4 are of the opinion that firms should be involved in CSR implementation because it **impacts the community, people, and environment positively.**

TH4: Does your organisation involve or practice any form of CSR? (Firm CSR type)

MB1 and MB4 organisations are involved in CSR by working with other like-minded firms to find **community engagements.**

BM2 and FB1 stated that their companies integrate CSR in their businesses as it is the **core foundation** of their firm, and the shareholders made it **mandatory.**

MB3's company is involved in CSR practices by **giving**

corporations should engage in CSR practices to help bridge the gap between shareholders and stakeholders and improve brand image and publicity. They state that it is irresponsible for a business does not practice CSR, as it helps to reduce crime and impact the community, people, and environment positively, which is also in line with the questionnaire and secondary data findings. Thus, there are numerous rewards and benefits for the integration of CSR into business strategy contrary to the misconception of CSR being all about giving away shareholders' profits without anything in return (Koch *et al.*, 2019a; Kim and Ji, 2021; Lecuyer *et al.*, 2022; Grabner-Kräuter, Tafolli and Breiteneker, 2023).

The research interview participants acknowledged various ways to implement and be involved in CSR initiatives, which include working with other like-minded organisations for community engagement, donating to the community, providing support to the needy and homeless, and empowering community people for outdoor activities.

In parallel with quantitative and secondary data findings, the researcher suggests that

back to society and the community where they conduct their business.

The organisations of MB5, FB2, and FB3 are involved in CSR implementation by **supporting** the needy and homeless and empowering them for outdoor activities.

there are various ways for corporations to be involved in CSR practice as long as it is aligned with their business goal, donating to the community and meeting the needs of the community (Kucharska and Kowalczyk, 2019; Zhang, Oo and Lim, 2022).

TH5: Why is your company involved in CSR Practice? (CSR motive/s)

MB1 and MB2 said their companies are involved in CSR implementation and practices because CSR is **aligned with their business strategies and culture.**

MB2 said that they implement CSR practice because CSR practice brings the company **more business and investors.**

FB1, MB4, and FB2 admitted that they are involved in CSR initiatives because of **good customer feedback**, and because it is the **right thing** to do.

FB2 acknowledged that their firm is involved in CSR practice because CSR includes **paying the right taxes** that will help the government and policymakers to do the right thing.

FB3 and MB5 admitted that their organisations implement CSR practices because they want to **support the community**

It has been revealed by the interview participants that companies integrate CSR into their business because it aligned with the business goals, attracts partners and investors, garners good customer feedback, and ensures employee and customer retention. Furthermore, it is the right thing to do to support the community members and the poor in the society, and interestingly according to FB2, it helps to support the government and policymakers by paying the **right taxes.**

Hence, it is safe to argue that corporations engaged in CSR implementation for different motives that are beneficiary of their company goals and objectives, which is in line with the primary and secondary findings of this research. Therefore, a successful CSR practice depends on the company how to implement CSR and maximising it leads to rewards and benefits (O'Brien *et al.*, 2020; Kim and

members and the poor people in the society. Ji, 2021; Grabner-Kräuter, Tafolli and Breitenecker, 2023).

TH6- *Why do you think other companies are not involved in CSR practice?* (Reason for no CSR practice)

MB1 suggested that other companies are not involved in CSR practice because there are no **tangible benefits**.

MB2 argued that some organisations are not implementing the CSR strategy because of **CSR misunderstanding and lack of clear meaning**.

FB2 and MB2 implied that some companies are not involved in CSR practice because they are **not legally required**.

MB1, MB3, FB1, MB4, FB2, MB4 FB3 and MB5 suggested that a reasonable number of organisations are not engaged in CSR implementation because of **ignorance or lack of knowledge**.

MB1, MB4, and MB2 argued that some corporations are not engaged in CSR initiatives because of the **cost** of CSR implementation.

FB3 and FB1 indicated that some organisations are not implementing CSR programmes because of **shareholders' interest and greed**.

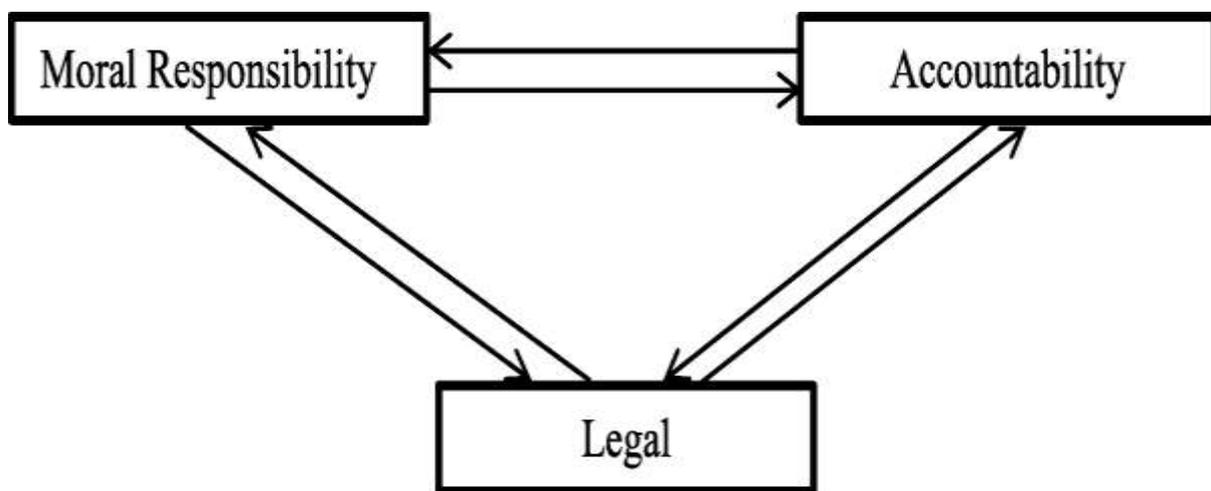
The summary of why some firms is not involved in CSR practice includes a lack of knowledge of CSR benefits and how to implement it, because there are no tangible benefits or returns on investing in CSR, due to misconceptions about CSR practice, and companies are not legally required to do so. Moreover, the cost of CSR implementation is also high, and shareholders' interest and greed might cause a lack of CSR implementation. These reasons are in harmony with the quantitative and secondary data findings.

Therefore, the researcher proposes an increase in CSR education in the North-East of England. Moreover, companies in North-East England should partner together for CSR implementation to reduce its cost, and if possible, the government or policymakers should make CSR practice legal, like the Indian government.

Table 4.2 further explores the themes originating from gratified analysis of the semi-structured interviews categorising these further by recognising three to five sub-themes for each of the overall themes. This aimed to further elucidate the influence of each participant on the research questions and determine whether they are influenced by the correspondent's personal or organisational experience of CSR initiatives. The

questions and answers collected by the researcher are in the appendix. From the semi-structured interviews conducted by the researcher, all participants confirmed that they had heard about CSR, which confirms the investigation conducted by Steven (2023) suggesting that although 90% of companies in the world are aware of the CSR concept, however, not all of them are involved in it. The semi-structured interview participants also provided their varying understanding of CSR. Debbie argued that CSR is about accountability and a positive impact on our society. This idea is supported by Mallika (2014), Macdonald (2024), and Frink and Klimoski (1998), who noted that CSR is about company accountability to their shareholders and stakeholders.

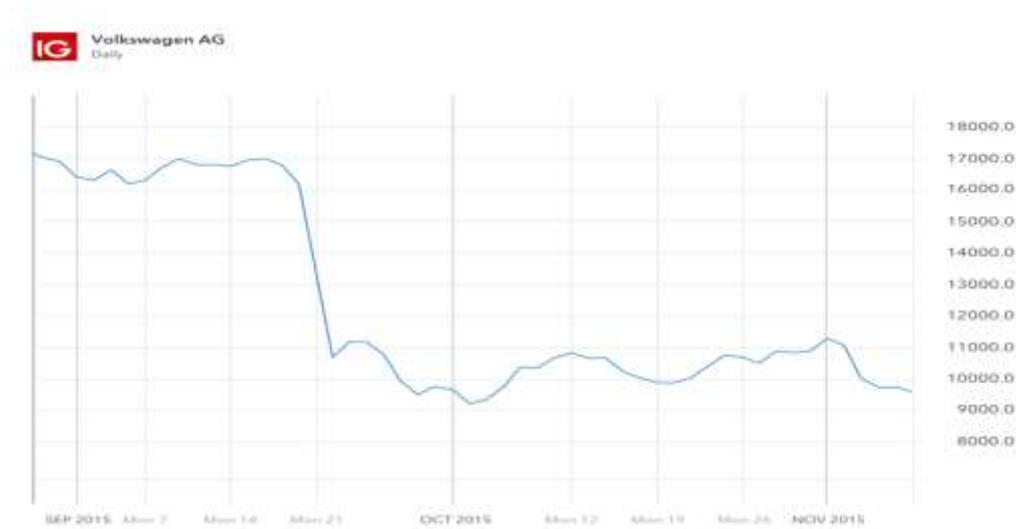
Figure 4.3 Connection between accountability, moral and legal responsibility



Source: Frink and Klimoski (1998), and Macdonald (2014).

The above figure demonstrates the connections between moral responsibility, legal responsibility, and accountability (Frink and Klimoski, 1998; Macdonald, 2014). For example, in 2015, Volkswagen was held accountable for its fraudulent actions. The car company were called out by the US EPA, proclaiming that they suspected Volkswagen to have cheated in their emission tests. This was later found to be true after the detection of software installed in their car to prevent showing an accurate reading of the nitrogen emissions, as some of the cars were emitting 40% above the required level. This led to worldwide investigations of VW cars, and 11 million of their cars were discovered faulty. This cost the company billions of dollars and destruction of its reputation (IG, 2018; VW, 2018; CNN 2018).

Figure 4.4 Volkswagen scandal impact

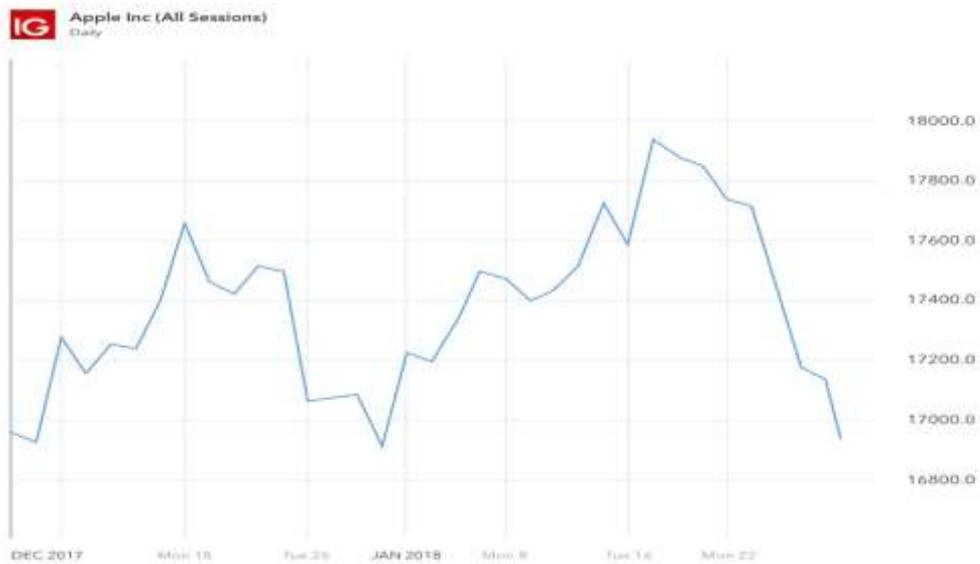


Source: (Daily, 2018).

The table above shows the damage the scandal cost in terms of VW shares between 2015 and 2018 (Daily, 2018). The company was held accountable for its actions. Furthermore, Uber has also faced multiple allegations prior to 2017, such as sexual harassment, the company's stop-at-nothing procedures for expansion, the use of illegal technology to elude law enforcement, approaching drivers from their competitors, and spying on users. However, it was the accusation of "bro" culture that was their biggest scandal, which forced the CEO Tavis Kalanick to resign in 2017. Although the allegation was not proven, Uber shares dropped massively and a new CEO was appointed by the name of Dara Khosrowshahi in 2019 to rebuild the company's image (Kate and Benjamin, 2019; Emil, 2014; Daniel, 2017; Fox News, 2017; Insider, 2019).

One of the biggest scandals faced by Apple was undoubtedly the Batterygate in 2017. An allegation was made that Apple deceived its service users into updating their phone software, which resulted in a decrease in their phone's performance after the update. The reporter suggested that Apple was trying to trick their customers to upgrade to their new phones by deliberately slowing down their old iPhones (Locus, 2022; Matthew, 2022). When the news finally hit the headlines, the shares of Apple experienced a decline. Apple was held accountable for its actions, and as a response, it began offering its customers batteries for a reduced price (TC, 2023).

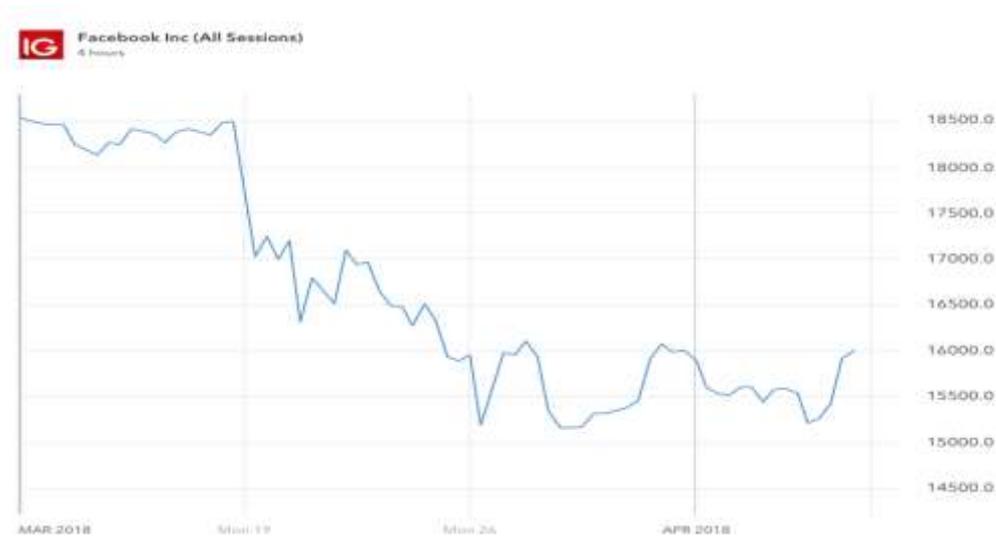
Figure 4.5 Apple's shares after the scandal



Source: (CNN, 2017)

Facebook's biggest scandal was reported in 2018 when the New York Times and Guardians reported that a firm called Global Science Research accused the company of collecting data from millions of their service users in 2013 without the consent of the customers. As a result, the CEO of Facebook Mark Zuckerberg was called for questioning by the US Congress (IG, 2023; Will, 2018).

Figure 4.6 Facebook's shares after the scandal



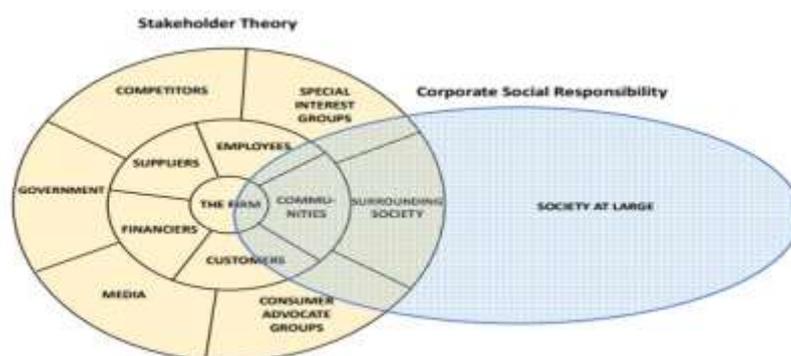
Source: IG Chart-Facebook shares fell dramatically from 17 to 16 March 2018 in the wake of the scandal.

Stephen noted that CSR is a responsible way of doing business and ensuring that all parties involved are treated fairly. This point was supported by Tim (2021), who argued that until recently, most big companies were solely driven exclusively by a single objective in mind: profit maximisation for shareholders. However, for the past decades, more companies have acknowledged that as a business, they have a social responsibility rather than solely profit maximisation for executives and shareholders. Furthermore, they recognised that bear a responsibility to prioritise not only the interests of the shareholders and executives but also the welfare of society at large, as well as the planet. In addition, this acknowledgement further led to the creation of emergence of businesses that recognise themselves as socially responsible, such as B Corporation (B Corps), Social Purpose Corporation (SPCs), and Low-profit Limited Liability Companies (L3Cs) (Stobierski, 2022).

Christa suggested that CSR is an organisation’s awareness of their impact on the environment where they operate. The following authors agree with Christa regarding the meaning of CSR, as Huddy (2001), Idowu, Capaldi and Schmidpeter (2015), and Tim (2022) suggested that CSR is conventionally broken down into four main categories: philanthropic, ethical, environmental, and economic responsibility. However, CSR meaning differs from company to company, as businesses are frequently guided by a hypothesis known as the “Triple Bottom line”, which commands that a company should be dedicated to measuring its environmental and social impact, profit, and sustainability efforts.

Mark responded that CSR involves businesses ensuring stakeholders and shareholders are well represented.

Figure 4.7 Interrelationship between stakeholder theory and CSR



Source: (Dmytriyev and Freeman, 2017; Freeman, 2010)

Figure 4.5 Interrelationship between stakeholder theory and CSR (Dmytriyev and Freeman, 2017; Freeman, 2010; Frink and Klimoski, 1998). Furthermore, the stakeholder theory argued that businesses have the responsibility to conduct their business in the best interest of the stakeholders, that stakeholders create value for one another, and they are interdependent (Freeman, 2010). McDonald as examples of stakeholder's theory. According to McDonald CSR Report (2018) suggested that the organisation sees its employees as its main stakeholders and focuses on improving employees' career development programs, such as training, self-development, and great compensation. On the other hand, the shareholder theory is of the opinion that the sole duty of the company is to maximise profit for the shareholders. Therefore, when companies are engaged in anything other than making profits for the shareholders, the shareholders have the choice to either terminate the board of directors' appointments or sell their shares to purchase shares from another organisation that will ensure profit maximisation (Accounting Tools, 2022).

Jen described CSR as an organisation's involvement in charitable programmes. Charitable events are one of the ways charities and businesses raise money for charitable causes (Jones, Willness, and Macneil, 2009). According to the research conducted by Law Family Commission on Civil Society (2022), businesses located in the North-East of England donate more to community groups and charitable programs than any other company outside London. This put the North-Eastern corporations ahead of every other business in the entire region, apart from London. For example, in 2019, £2.4 billion was donated to charitable activities and community groups, and £1.9 billion was given as financial donations for office space and employee support volunteering causes. Bekir, another participant in the semi-structured interviews, argued that CSR is about businesses donating to charity (Sneha and Priya, 2020).

Jonathan referred to CSR as company engagement in giving back to society. His statement was validated by the report published in Business News Daily (2023), which stated, "CSR refers to a business practice that involves participants in initiatives that benefit society – the concept is becoming more mainstream as forward-thinking companies embed sustainability into the core of their business operations to create shared value for business and society." In addition, Iain suggested that CSR involves an organisation providing its communities with the support they need to tackle any social issues. Iain's statement is seconded by McWilliams, Siegel, and Wright (2006),

who stated that CSR is about businesses working with the community and society to deal with challenges that they are facing in their various localities. For example, Neighbourly Community Fund has raised £1.24m to support members of the communities who are suffering from hunger by collaborating with the grocery stores (Aldi, Lidl, Tesco, Sainsbury) in the country and supporting other good causes in the society (Neighbourly, 2023; Kate and Steven, 2023). “Brands with a purpose set on improving our quality of life outperform the stock market by 120 per cent. Workplace giving not only benefits the receiver but the giver as well” (Steve, 2023). All participants answered yes to question 3, “Do you think companies should be involved in or integrate CSR in their organisation practice?” and question 4, “Is your organisation involved in or practice any form of CSR?” This is also confirmed by Chris, Cierra, and Suzanne (2022), who stated that businesses are now focusing on CSR, including advocating women’s rights and environmental protection, as well as trying to obliterate poverty on national, local, or global levels.

Ellie (2018) suggested that businesses are engaged in CSR because a staggering 91 per cent of global customers expect companies to conduct their businesses responsibly to tackle environmental and social issues. In addition, 84 per cent of consumers seek responsibly produced products and services. Furthermore, the Economic Times Panache (2013) argued that companies engaged in CSR because “corporate social responsibility helps the management their risk, recruit employees, bolster their brand in the eyes of investors and customers, ease their supply chains, save money, increase access to capital, differentiate themselves from competitors and sometimes, ‘because it is just the right thing to do’.” In addition, this was also noted by Wesley Hutchinson, the factory director of Wharton Behavioural Laboratory, who asked directors to explain the reason they were involved in CSR initiatives from the perception of corporate strategy. The participants were allowed to provide more than one answer, and about 80% of correspondents said they engaged in CSR to improve their public corporate reputation, while the second response was that CSR practices directly influenced their brand image for goods and services. They further added that CSR is a “matter of good corporate citizenship” and the executives further confirmed that CSR investment “helps attract and retain desired employees, and directly affect sales and profits for our products and services” (Hutchinson, 2019; Reliance, 2016; Aditya, 2019; The Economic Times Panache, 2013).

However, Lee and Kotler (2005) noted that businesses practice CSR as they want to look better, live longer, feel better, and do better. They explained further that organisations partaking in CSR make them look good in the eyes of existing and new customers, company colleagues, media, and investors. Moreover, customers, employees, board members and stockholders also feel satisfied as they connect with the brand. Kotler *et al.* (2005), on the other hand, argued that CSR helps to improve a company's brand and added that businesses that have strong CSR reputations will last longer than those with negative reputations. Porter and Kramer (2006) suggested that companies practice CSR because of moral obligation, reputation purchase, sustainability, and license to operation. However, others argued that the practice of CSR does not have any impact on the business, while some suggested that CSR can even influence the organisation negatively. Nonetheless, the core criticism of CSR is that CSR challenges conventional corporate aims and objectives of maximising profit for the shareholders. Additionally, others argued that companies should focus on maximising shareholders' wealth rather than social welfare, thus managers have no obligation, experience or right to improve societal issues. Moreover, CSR programmes can impact shareholders' value negatively (McGuire *et al.*, 1988; Kristoffersen, Gerrans, and Clark-Murphy, 2005; Leung, Chairer, and Hansen, 2005).

Smith (2007) argued the opposite by stating that organisations that have high ratings in CSR perform greatly than businesses that scored lower in CSR activities. The author added that companies that are involved in CSR practices gain a competitive advantage and improved reputation over their rivals. For example, financial institutions and stock markets have now begun to register businesses that are involved in CSR practices and as well recording data information about their activities (Idowu *et al.*, 2007). This has increased the pressure for businesses to implement and integrate CSR in their company strategy, coupled with the fact that institutions are now demanding investors to provide guidelines and relevant information about their company CSR initiatives, and many stakeholders and investors take this into account when they are deciding which organisation to invest their resources in (Kramer *et al.*, 2006).

In support of the arguments presented by the eight different directors, managers, and CEOs who participated in the interviews, Greg (2016) stated that there are three main reasons companies do not like to be involved or invest in CSR: CSR financial benefits

are difficult to measure, companies believe that because they established businesses in a specific location or community they are already giving back to the community and the society, and thirdly because shareholders and investors are only interested in maximising profit and they are not legally required to do so. However, on April 1st, 2014, the Indian government became the first country in the world to incorporate CSR into their legislature. Section 135 of the Indian Companies Act (2013) made it mandatory for organisations with a certain amount of turnover and reasonable profitability levels to invest 2% of the net profit into CSR. Due to this new law, the annual average CSR budget in India in 2020 increased to Rs 15,000 crore, in which 300 top businesses contributed two-thirds of Rs 1000 crore. With such legislation, it became essential to comprehend how corporations make decisions on how to finalise their programmes, activities, and funds and understand whether these CSR practices are truly socially responsible (Srishti and Singh, 2020; Down to Earth, 2019).

Coca-Cola, “The Drink for a Malnourished India”

Coca-Cola claimed that between 2018 to 2019, the company made a substantial contribution to support the nationwide effort to achieve a malnutrition-free India, i.e., Kuposha-Mukt Bharat, and the company has launched two new products with this objective in mind. These include “Minute Main Vintigo”, which contains a fortified micronutrient supplement mix and iron, as well as “Aquarius Glucocharge”, which provides immediate energy with a dose of glucose and lemon. This is reflective of the company’s understanding of malnutrition (Down to Earth, 2020; Srishti and Singh, 2020; ThoughtCo, 2019). However, Coca-Cola refused to acknowledge their unethical behaviour and exploitative practices that caused mass hunger (Pau, 2003; The Guardian, 2003; Business and Human Rights Resources Centre, 2006). According to Down to Earth (2020), the widespread hunger crisis can be attributed to the simultaneous increase in diminishing livelihood opportunities and rising food prices, and Coca-Cola is held accountable for much of this situation due to their establishment of a monopoly over indigenous farm produce and their destruction of land resources.

In addition, in the report, the company also argued that they are striving in the direction of providing a water-sustainable operation by applying the reduced-reuse-replenish method to help the communities. However, the report from the local communities says otherwise (Srishti and Singh, 2020), leading to multiple campaigns against Coca-

Cola's activities that are causing damage to the significant resources of the people's land. For example, their water usage has reduced the community water supply drastically, thereby leading to the loss of livelihood among the community members (NASA Earth Observation, 2019). This was also supported by the recent audit conducted by Break Free Plastic, which shows that among 51 countries across the globe, Coca-Cola was found to be the biggest earth pollutant. Furthermore, in their attempt to repair the negative reputation created by this report concerning the organisation's unsustainable and unethical products, the company began to recycle bottles and initiated CSR campaigns to motivate their customers to reuse their bottles, even though reusing bottles caused more harm than good (Pau, 2003; The Guardian, 2003; Business and Human Rights Resources Centre, 2006).

PepsiCo #AwaazMittiki Muted?

In 2019, PepsiCo launched an advert campaign called #AwaazMittiKi, which involved white and black shots of farmers and crops with moving poetry concerning their perseverance and strength, and an underlying message about the company's reliance on the farmers and the need for the organisation to invest in the people and their resources. The advertisement began with a bottle of Pepsi and the company's initiatives with-regard to local farmers. This was a PR stunt; however, it did not end well. This CSR programme was designed to invoke patriotism and persuade the viewers that their act of buying Pepsi bottles would uplift their communities.

However, in 2019, PepsiCo sued four of the farmers in Gujarat who were supposedly growing their variety of FC5 potatoes, which Pepsi uses for their chips, Lays. The company argued that the technology and seeds were distributed as part of the organisation's crop-diversification and agro-sustainability projects, which were connected to their CSR initiatives. Thus, while PepsiCo's advertisement appealed to the consciousness of the customers about their so-called "Mitti ki awaaz" (voice of the soil), the company wielded the authority of their organisation to suppress it (Srishti and Singh, 2020; Rishi, 2019; CNN Business; 2019; Mayank, 2019).

Figure 4.8 PepsiCo's CSR



Source: Christian (2015)

The Reliance Foundation

Reliance Industries have a department called “The Reliance Foundation”, which is responsible for the company’s CSR activities. The organisation’s major CSR activities over the years have been evident in the healthcare industry. The research centre and reliance foundation with over 345-bed multispecialty health centre at the quaternary point, is extremely important for entailing high-end services which included transcatheter valve replacement and heart transport services. Furthermore, the foundation teamed up with MSD for Mother, Tata Trusts, United States Agency for International Development, Bill, and Melinda Gates Foundation on collaboration to save mothers and newborn babies with the aim to decrease maternal and neonatal mortality.

However, stakeholders argue that this is a narrow-minded and unsustainable approach to healthcare as it does not consider the meaning of the WHO definition that suggested that health is not only the absence of disease. The definition states that health has several determinants, including access to rudimentary services and individual social locations, such as food and clean water (Christian, 2015). However,

these organisations tackled tuberculosis while they failed to look at the challenges of poor ventilation and housing which caused the disease to spread, and provided counselling to local women regarding anaemia without considering the biases in the society that are responsible for the loneliness among the communities.

The organisation admitted the increasing rate of new diabetes cases but refused to connect it to the growing uncontrolled processed products market that has influenced and infiltrated all strata and areas of the society, increasing profits for food businesses while causing diseases in the general population. Furthermore, these CSR activities did not see health as a comprehensive challenge that has promotive and preventive components, as it has no plan to train the health staff or empower the local people. As a result, it made poor people believe that healthcare is not their right but a charitable gift, preventing the idea of behavioural changes, self-reliance, or any sense of ownership by the member of the communities (The Reliance Foundation, 2021; The Reliance Foundation, 2019; Srishti and Singh, 2020).

Shell CSR activities in the Niger Delta of Nigeria.

According to the report published by Terry (2004), businesses are now using CSR as a PR tool and a shield behind which they hide to campaign against human rights regulations and environmental issues. However, the Christian Aid argued that CSR is counter-productive and depicts worsening partnerships between organisations and local communities in some cases (David, 2011). For example, Philip Watt, Executive Chairman of Shell, has been accused of playing a leadership role in CSR that has not ended well due to the allegation of lobbying against rougher international laws. Shell is among the group of companies with the example of CSR implementation programmes in Nigeria with some of the initiatives backfiring (Bryony and Monika 2023). Thus, the UK government has been called to include the following in their legislation:

“Make corporate social responsibility and environmental reporting and disclosure mandatory and give directors a duty of care for the actions of their companies overseas. Enable people harmed by UK companies’ operations overseas to seek redress in British courts and provide resources to allow them to do so” (Bryony and Monika 2023).

Christian Aid also suggested that the OECD should implement a convention on the same challenges similar-to those that are applicable to bribery. They also added that CSR is being utilised as a general-public relations instrument and it is not a coincidence that businesses in areas that have oil, mining, and tobacco are where the company's biggest public champions take place (Business & Human Rights Resource Centre, 2018). Furthermore, the charitable organisation highpoints the United Nations' attempts to introduce a set of government principles to govern corporate organisation responsibilities regarding human rights that are opposed by organisation groups, on the basis that they are dealing with such issues already with their company's voluntary CSR initiatives (Nora and Jonah, 2005). In addition, it was also noted that the United Kingdom's International Chamber of Commerce branch, headed by Sir Philp, has been involved in lobbying against ATCA. However, the Shell spokesperson insisted that the oil corporation acknowledged the governments to initiate mandatory codes of conduct.

"Our point is that such measures must be clear, well formulated and produce a level playing field for everyone across all jurisdictions" (Nora and Jonah, 2005).

For instance, Shell is currently under fire over company activities in the Niger Delta area of Nigeria, where the relationship between community people and the company has been edgy since the killing of poet-activist named Ken Saro-Wiwa and other eight members who were involved in the protest about oil exploration in their region (Jonah, 2005). The executions and global outcry led to the company's adoption of a CSR policy (Nora, 2005). The Christian Aid states that despite the organisation's claims about their "integrity, honesty, and respect for the community people", the company has failed beyond reasonable doubt to bring about the change desperately needed in the Niger Delta for peace and stability in the region (Scherer and Voegtlin, 2020). Furthermore, Christian Aid discovered alarming evidence that Shell's clean-up of oil repair and spills of their current pipelines in Nigeria is scandalously inadequate, and it would never be tolerated or accepted in North America and European countries (Halpern, 2018). Consequently, the failure of Shell Corporation's CSR programs has further intensified the negative sentiment and strained relationship between the corporation and the local community (Andrew, 2006; Terry, 2004; David, 2011).

The Lego Group is Rated Number One in CSR Practice

Notwithstanding the horrible testimonies and evidence of some company's atrocities even when they claimed to have integrity, respect, or responsible business, it is important to acknowledge that there are businesses that are actively engaged in exemplary CSR initiatives, and the Lego group is recognised as one such company (Global News Wire, 2017). Lego has committed great resources in communicating their dedication to social and environmental issues impacting the society (Andre, 2020). The organisation stated that they operate by twelve business principles that define what is expected from their business production, environment, suppliers, sites, and partners, as well as people, ethics, children, and the operating community. In addition, Lego argued that its business also runs audits within and outside of the company to assess its supplier's performance (LEGO Group, 2023). Furthermore, the organisation added that it has a goal towards eradicating waste and has also reviewed the materials that are used by its business regularly to ensure its products are ethically made. Finally, the Lego group claimed 100% energy emissions stability with their renewable energy, and with their goals to include themes such as inclusion and diversity in their workplace (Andre, 2020; LEGO, 2023; The Brick Pal, 2017; Global News Wire, 2017).

"LEGO Group leads the Global ranking of Best CSR reputation while corporate social responsibility (CSR) is increasingly a top driver of stakeholder support, earning a good reputation through CSR has become more difficult with only 11 companies having a strong score in 2017 compared with 18 companies in 2016" (Global News Wire, 2017).

4.3 Evaluative Questionnaire Survey Results and Findings – SPSS Statistical Analysis

The statistical analysis procedure for the quantitative information began with the gathering of data via the study questionnaire. A total of 600 questionnaires were dispensed to participants across the entire North-East of England through Qualtrics survey software, whereas 500 questionnaires were returned. The unreturned questionnaires could have been due to various reasons, including technological issues, internet connectivity problems, or disruptions caused by the COVID-19 crisis. However, the returned questionnaires represented an excellent response rate of 90%, as noted by Dewhurst (2006) and Traviglia (2017). After further evaluation of the questionnaires, it was found that only 458 were completely completed. Nonetheless, they still resulted in a positive return rate. After the collection of the data was

undertaken, it was followed by the analysis of the information gathered and to represent the findings via SPSS. Furthermore, descriptive figures were applied to summarise the information in a table format and review the main characteristics described by the correspondents.

This segment will demonstrate the findings from the statistical evaluation of the questionnaire studies taken across the North-East of England. The evaluation will answer the investigation questions for the hypothesis, as demonstrated below:

RQ1. What are the current best CSR practices in both FPOs and NFPOs in the North-East of England?

RQ2. What are the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR practices?

RQ3. How can the barriers be preventing both FPOs and NFPOs in the North-East of England from maximising the benefits of implementing best practices?

Regression Analysis

The regression evaluation undertaken is centred on the contingent variable connecting to “company experience” to test the hypothesis of expectation and perception. The theories are tested by applying independent variables, which the research further categorised into sub-theme variables for an in-depth analysis as seen in Table 4.3 below. The goal of this evaluation was to reject or accept the null hypothesis and ascertain if the independent variables were statistically significant.

Table 4.3 Hypotheses variables tested in the “Quantitative analysis”.

| Hypothesis | Independent Variable | Sub-Variable theme tested | Questionnaire questions |
|------------------|---|---|-------------------------|
| Perception (H01) | How much attention do you pay to the CSR policy of a company as a customer? (Customers influence) | Prospect of company CSR practice choice | Q12, Q16 Q8, Q9, Q10 |
| | How much attention do you pay to the CSR policy of a company as an employee | Organisations prepared for CSR previous CSR performance compared to current CSR | Q16, Q17, Q13, Q14, |

| | | | |
|-------------------|---|--|--|
| | (employees influence)? How important is it to you that companies operate on a socially responsible level (societal influence)? | | |
| Expectation (H02) | What do you think could be the main benefit of the adoption of measures for social responsibility? Which of the following options influences your purchasing behaviour? If a company had a proven track record of poor CSR, would you be put off purchasing their products? | Access to CSR training/ enthusiasm of companies Feedback on CSR important Performance prospect Support from relevant bodies Significant societal activities | Q15, Q20 Q13, Q19 Q17, Q15 Q19 Q14, Q17, Q16 |

The hypotheses are presented below for further reference. It can be seen that-the null hypothesis for “H01” is that there is no connection between company perceptions of CSR and organisation satisfaction in the North-East of England, whereas the null hypothesis for “H02” is that there is no relationship between corporation expectations of CSR and company satisfaction in the North-East of England.

Hypothesis (H01) – Companies’ perceptions influence their CSR profits maximisation.

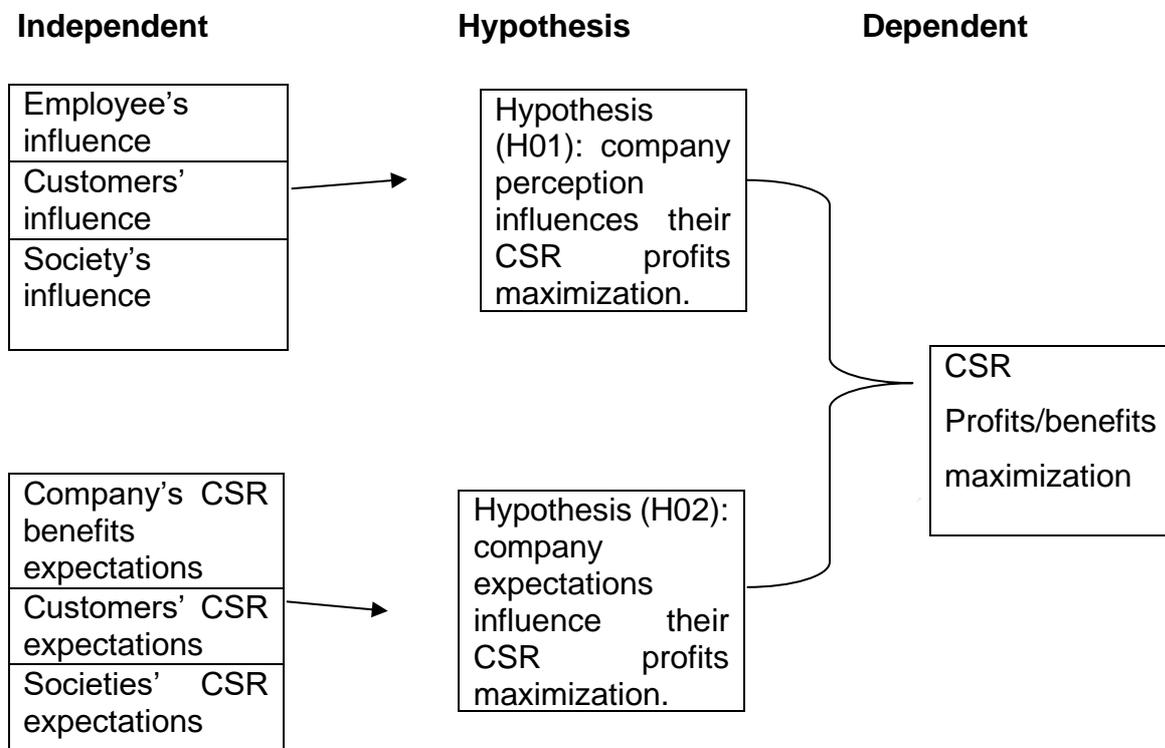
- **H0** – There is no relationship between company perception and CSR profit maximisation.
- **H01** – To investigate if company perception influences their CSR profit maximisation.
- **H02** – To investigate if company expectations do not influence their CSR profit maximisation.

Hypothesis (H02) – Companies’ expectations influence their CSR profit maximisation.

- **H0** – There is no relationship between company perception and CSR profit maximisation.
- **H01** – To investigate if company expectations influence their CSR profit maximisation.
- **H02** – To investigate if company expectations influence their CSR profit maximisation.

As indicated in the methodology, Figure 4.3 below recognises the connection between the independent variables in terms of the two hypotheses for the research, the influence of company perception and the influence of company expectation to verify the dependent variable of CSR profit maximisation.

Table 4.4 The connection between hypothesis, independent variables, and CSR profit maximization



The subsequent analysis will identify and determine whether the overhead null hypothesis for these investigations is rejected or accepted. The regression paradigm is demonstrated below inline of North-East company experience (Ysq) perception function (Xad), Expectations (Xab) capabilities:

$$Ysq = f (Xad1 Xab)$$

Hence, the mathematical equation is as follows:

$$Ysq = Bo + b1 Xad + b2 Xab + e$$

Where:

- Y_{sq} = CSR profit/benefits maximisation (dependent variable)
- X_{ad} = company perceptions affect their CSR experience H01
- X_{ab} = company expectations affect their CSR satisfaction H02
- b = b-values: b_0 (constant) b_1 and b_2 (coefficients of the X-values)
- e = error term

By applying the regression equation, linear regression evaluation was carried out on the questionnaire answers utilising IBM SPSS software as shown in the results below.

The examination compared the cohort answers across all participants to determine where important changes had occurred. When investigating the conceptual effects on the company experience with CSR, numerous influencers were recognised as indicated in Table 4.3. While analysing the reasons why companies implement CSR initiatives, the influencers were described as the prospect of corporations' and organisations' reasons for their CSR decision-making.

Therefore, it is imperative to investigate whether company perception influences CSR benefits maximisation.

The hypothesis tests whether a company's perception of CSR practice impacts a significant influence on company profits maximisation. The dependent variable (dv) was regressed on predicting independent variables (lv) to test the hypothesis H_1 . lv significantly predicted dv , $f(219) = 5.096, <.002$, which indicates that the lv can play a significant role in influencing or shaping dv ($b = .315, p < .002$). These results clearly direct the positive affect of the lv . Moreover, the R square = .033 depicts that the model explains 33 % of the variance in dv . Table 4.5 below shows the summary of the hypothesis text of perception findings.

Table 4.6 Hypothesis Text of Perception Findings

| Hypothesis | Regression Weights | Beta Coefficient | R2 | f | e | p-value | Hypothesis Supported |
|------------|--------------------|------------------|------|-------|-------|---------|----------------------|
| H01 | $dv-lv$ | .315 | .033 | 5.096 | <.001 | .002 | Yes |

Note: * $p < .002$ *Iv*. Company perception of CSR, *dv*: CSR profit maximisation

The value of R-square indicates a 33% increase in company profits or benefits that are attributed to changes in the company's CSR initiatives or because of the company's integration of CSR in its business strategy. There is a significant impact of CSR initiatives on company profit maximisation as shown in the ANOVA and Coefficients tables below. Therefore, CSR practice has a significant influence on a company's profit maximisation.

Table 4.7 ANOVA 1

| | | ANOVA ^a | | | | |
|-------|------------|--------------------|-----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 22.629 | 3 | 7.543 | 5.096 | .002 ^b |
| | Residual | 671.993 | 454 | 1.480 | | |
| | Total | 694.622 | 457 | | | |

Table 4.8 Coefficients 1
Coefficients^a

| Model | | Unstandardised Coefficients | | Standardised Coefficients | t | Sig. |
|-------|---|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 1.812 | .145 | | 12.476 | <.001 |
| | Do you think CSR is related to employees? | -.163 | .076 | -.119 | -2.144 | .033 |
| | Do you think CSR is related to the environment? | -.083 | .107 | -.064 | -.780 | .436 |
| | Do you think CSR is related to consumers and society? | .315 | .101 | .237 | 3.100 | .002 |

The next step is to investigate if company perception influences CSR benefits maximation.

The hypothesis tests if a company's perception of CSR practice impacts a significant influence on company profits maximisation. The dependent variable (*dv*) was regressed on predicting independent variables (*Iv*) to test the hypothesis H_1 , *Iv* significantly predicted *dv*, $f(219) = 6.329$, $<.001$, which indicates that the *Iv* can play

a significant role in influencing or shaping *dv* ($b = .225, p < .001$). These results clearly direct the positive affect of the *Iv*. Moreover, R-square = .225, which depicts that the model explains 25% of the variance in *dv*. Table 5.9 below shows the summary of the findings.

| Hypothesis | Regression Weights | Beta Coefficient | R2 | <i>f</i> | <i>p</i> | p-value | Hypothesis Supported |
|------------|--------------------|------------------|------|----------|----------|---------|----------------------|
| H02 | <i>dv-Iv</i> | .225 | .040 | 6.353 | .001 | <.001 | Yes |

Note: * $p < .001$ *Iv*. Company expectations of CSR, *dv*: CSR profit maximisation

The value of R-square indicates that 25% of an increase in company profits or benefits is attributed to a change in the company's CSR initiatives or because of the company's integration of CSR in its business strategy. There is a significant impact of CSR initiatives on company profit maximisation as shown in the ANOVA and Coefficients tables below. Therefore, CSR practice has a significant influence on a company's profit maximisation.

Table 4.9 ANOVA-2^a

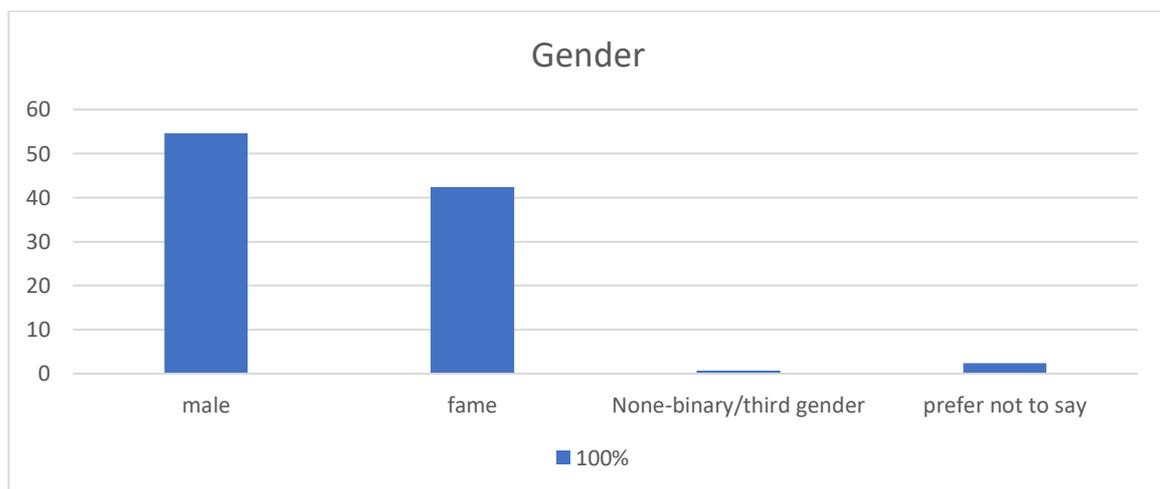
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|-------|--------------------|
| 1 | Regression | 27.986 | 3 | 9.329 | 6.353 | <.001 ^b |
| | Residual | 666.636 | 454 | 1.468 | | |
| | Total | 694.622 | 457 | | | |

Table 4.10 Coefficients-2^a

| Model | | Unstandardised Coefficients | | Standardised Coefficients | t | Sig. |
|-------|---|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.397 | .242 | | 9.885 | <.001 |
| | What do you think about your company's brand image? | -.301 | .078 | -.179 | -3.847 | <.001 |
| | Why do companies get involved in Corporate Social Responsibility? | -.028 | .036 | -.036 | -.781 | .435 |
| | What makes a company responsible in your opinion? | .032 | .026 | .056 | 1.215 | .225 |

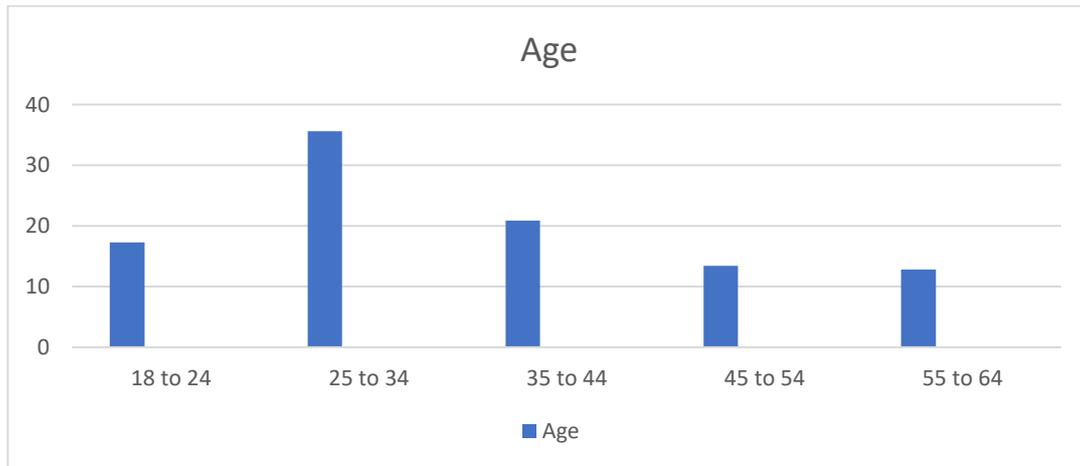
According to Pritha (2022), a questionnaire is a collective list of questions used for data collection from respondents about their opinions, experiences, or attitudes. Questionnaires can be used for both qualitative and quantitative data collection. This section presents the evaluative quantitative results and findings from the questionnaire survey (N = 458). It is important to note that the two-phase design for the fieldwork was implemented sequentially, i.e., the qualitative phase (exploratory design) informed the quantitative phase (evaluative design). For this research work, a total of 21 questions were asked using “The Qualtrics Team” as a medium of questionnaire distribution, and out of 600 questionnaires sent out to potential participants, 458 participants responded despite the COVID-19 pandemic challenges. The answers are as follows.

Q1. What is your gender?



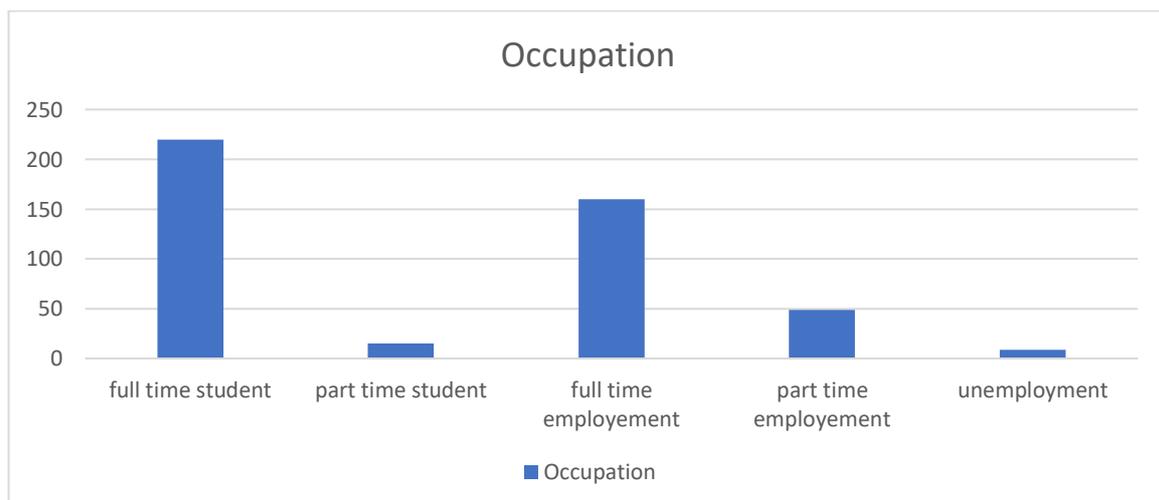
The above bar chart shows that over 50.59% of the participants were male and 42.36% of the participants were female. Less than 1% of the participants were non-binary, and 2% of the respondents preferred not to disclose their gender. This demonstrates that the research sample was dominated by males.

Q2. What is your age?



The age ranges of the participants are as follows: 17.26% of participants were aged 18–24, 35.65% of the participants were aged 25–34, 20.85% of the respondents were aged 35–44, 13.45% of the participants were aged 45–54, and 12.78% of the respondents were age 55–64. The data indicates that the age group of 25-34 had the highest representation among the participants, while the age group of 55-64 had the lowest participation rate. It also implies robust data collection as it cuts across different age groups with diversified knowledge of CSR.

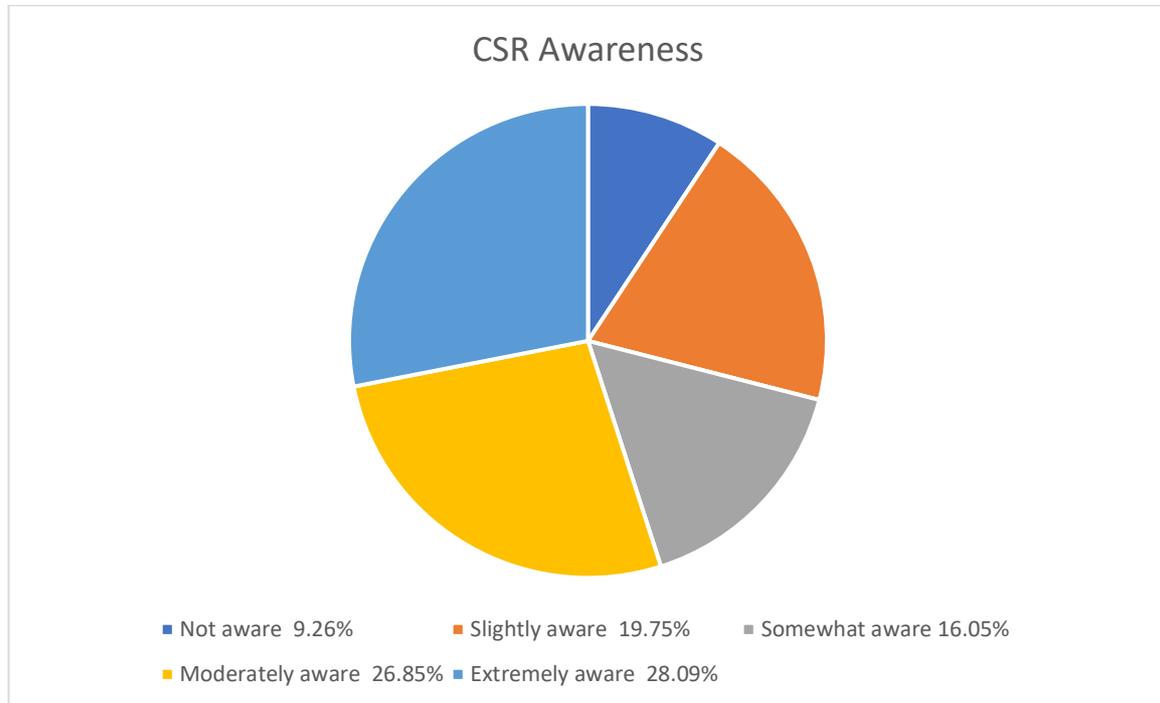
Q3. Which of the following best describes your current occupation?



From the above bar chart, it can be seen that-48.57% of the correspondents were full-time students, 35.32% were full-time employed, 10.82% were part-time employed,

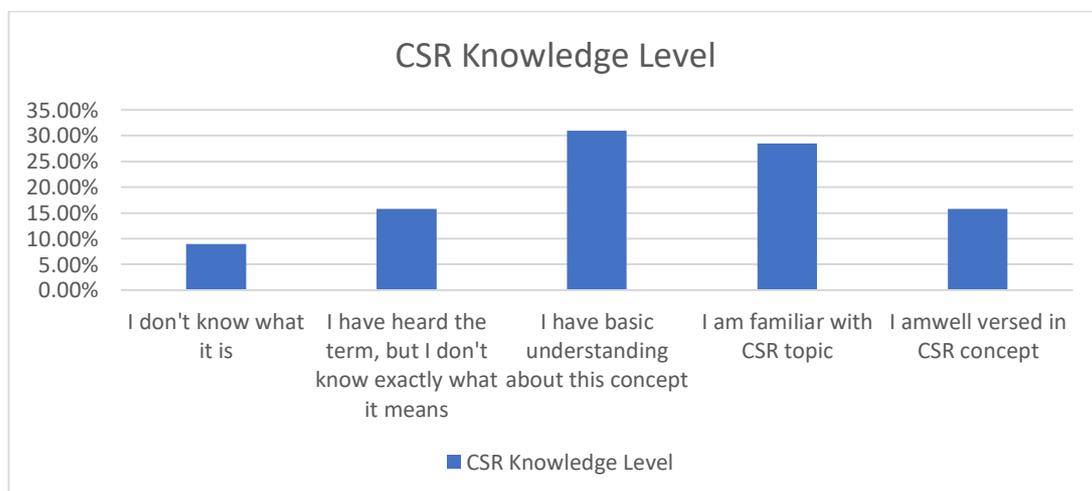
3.31% were part-time students, and 1.99% of the investigation correspondents were unemployed.

Q4. Are you aware of CSR?



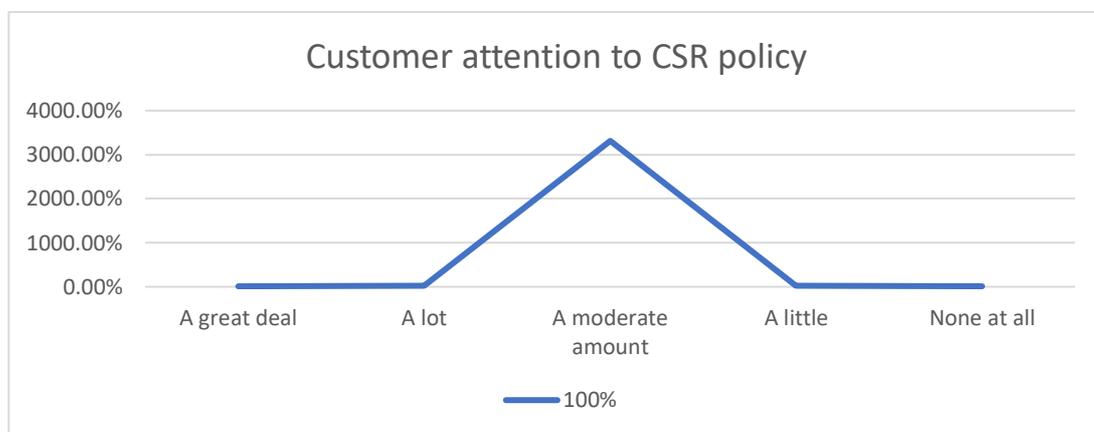
Out of the 324 participants who answered this question, 30 (9.26%) were completely unaware of CSR. However, 91 participants were extremely aware of CSR, representing 28.09% of the research correspondents, while 26.85% were moderately aware of CSR. The remaining participants fell between slightly and somewhat aware of CSR.

Q5. What is your level of knowledge regarding the term CSR?



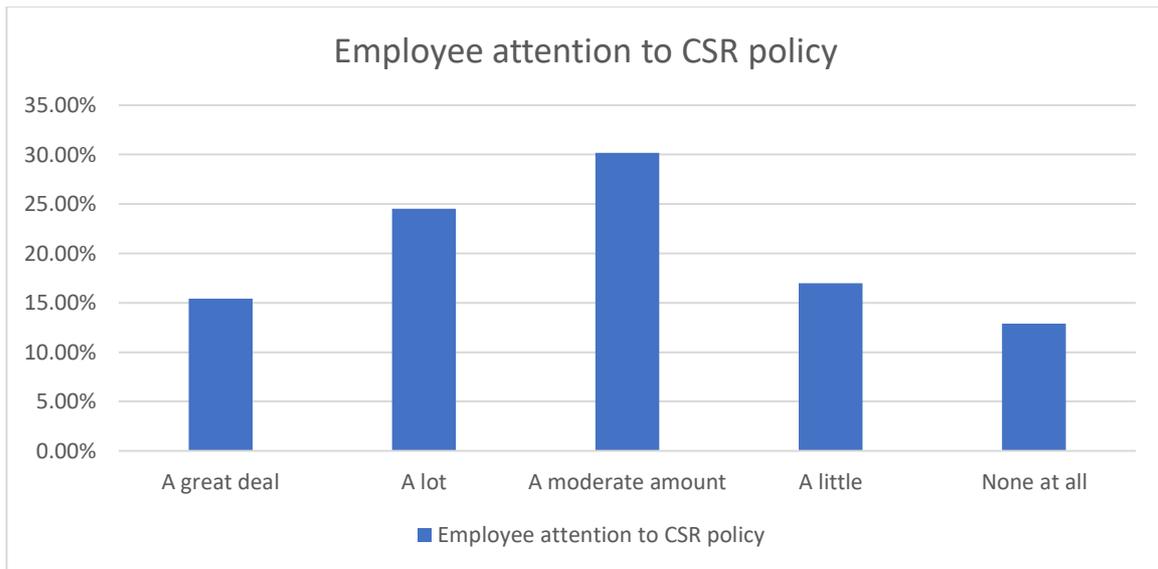
Based on the bar chart depicting participants' CSR knowledge level, it is evident that further efforts are required to enhance CSR awareness in the North-East of England. The results indicate that 15.79% of the participants were versed in the CSR subject, 28.48% of the correspondents were familiar with the concept, and 30.96% of the participants had basic knowledge of the concept. The remaining correspondents had little to no knowledge of the concept.

Q6. How much attention do you pay to the CSR policy of a company as a customer?



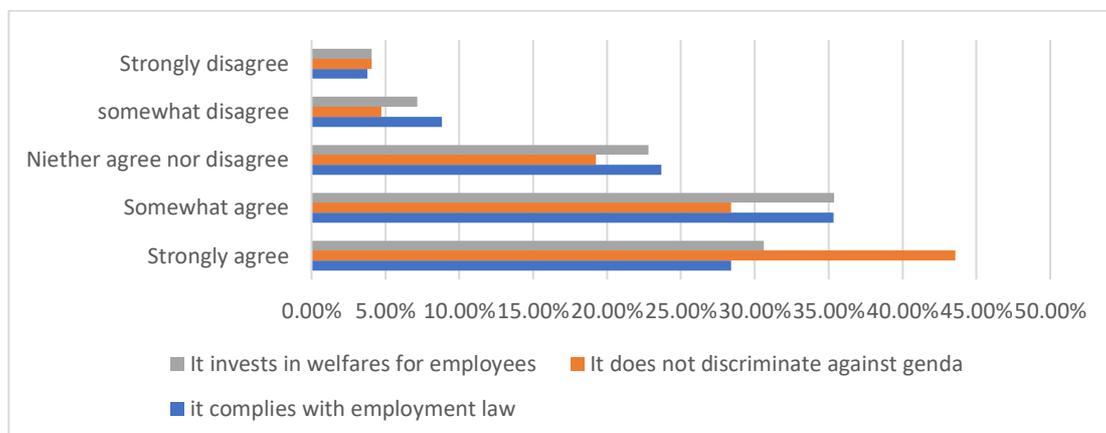
More than 80% of the total participants paid little or no attention at all to the businesses around their community's CSR policy. It can be argued that the lack of attention towards CSR policies is a contributing factor to companies feeling they can act without accountability or consequences. Hence, this research will help to educate both stakeholders and shareholders on the mutual benefits of CSR as well as the good public image it also brings for companies that engage in CSR.

Q7. How much attention do you pay to the CSR policy of the firm as an employee?



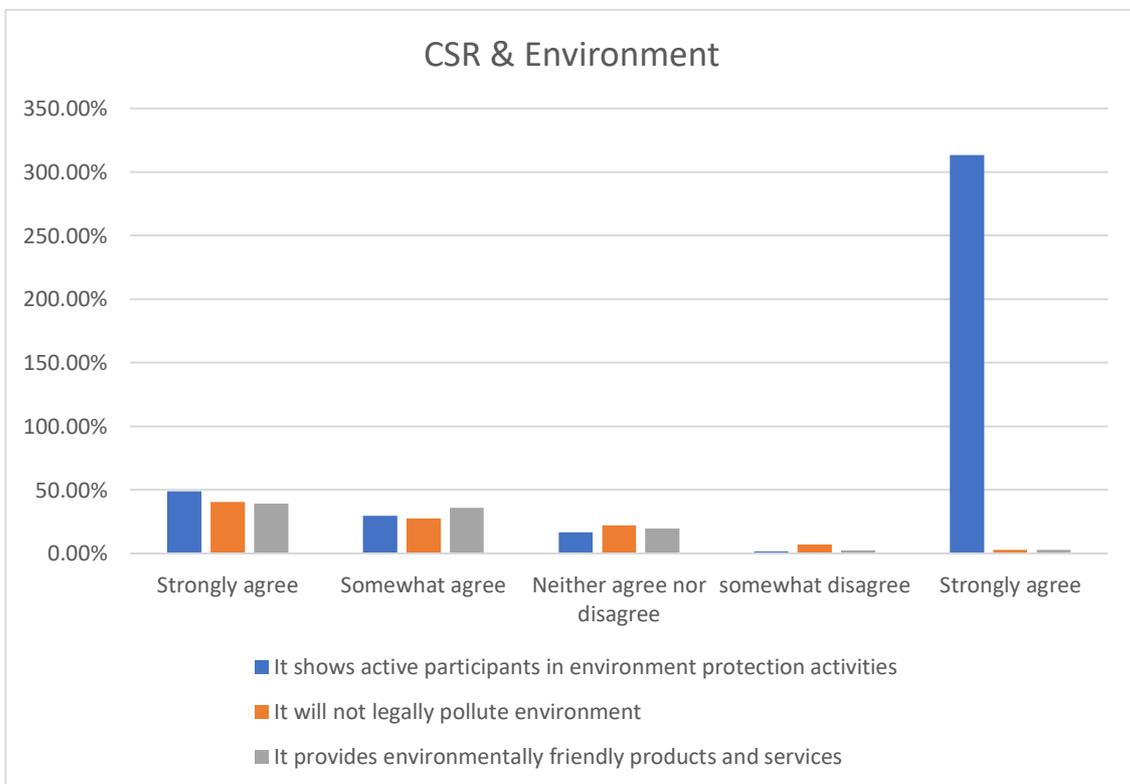
The bar chart above shows that out of the 318 participants who answered this question, 41 participants paid zero attention to their employer's policy while 49 employees paid a great deal of attention. Seventy-eight employees paid a lot of attention to their employer's CSR policy, and the remaining participants only considered it moderately. This result shows an increase in employees' attention to their employer's CSR policy, which will encourage businesses that do not integrate CSR policy in organisation strategy to now do so given the trends of employees' awareness of CSR.

Q8. Do you think CSR is related to employees?



The histogram chart above demonstrated that 202 of the participants agree that there is a relationship between CSR and employees. However, 40 of the candidates disagree with this statement. Moreover, 213 of the respondents who answered the question “it does not discriminate against gender” out of the 296 participants who answered this question, agree that CSR helped employers to avoid gender discrimination among employees, however, 26 of the participants disagree. and 194 of the participants who answered the question “it invests in welfare for employees” out of the 294 respondents who answered, agree that CSR motivates employers to invest in the welfare of their employees. on the other hand, 33 respondents disagree.

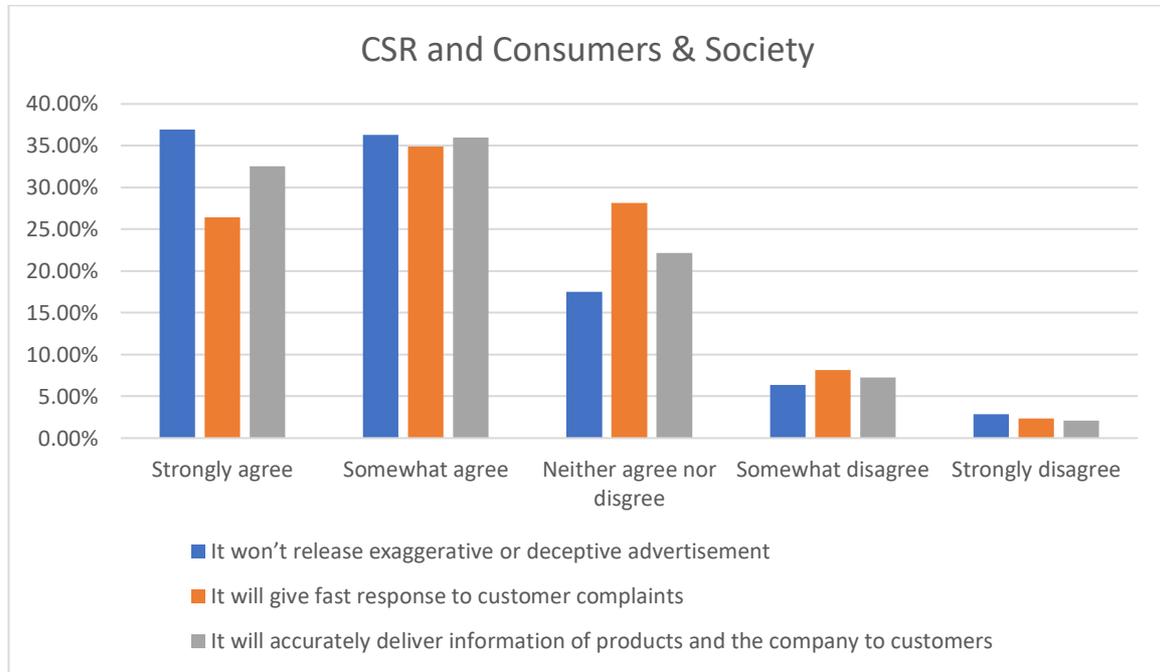
Q9. Do you think CSR is related to the environment?



From the above bar chart, it can be seen that-252 participants who answered the “It shows active participation in environment” question out of 320 who answered, agree that there is an active relationship between CSR and the environment; thus, CSR provides companies with relevant information that they need to engage in an environmental friend activity. But 15 out of the 320 disagree. Companies that practice CSR “will not legally pollute environment”; 204 of the participants who answered the question agree, but 29 of the correspondents disagree. Organisations with a CSR

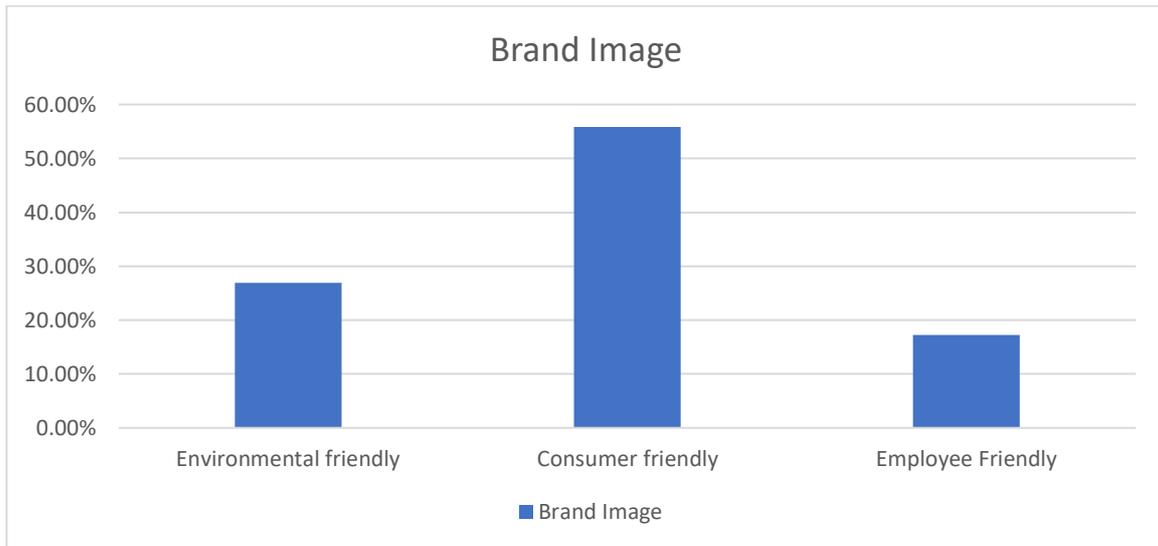
policy “provides environmentally friendly products and services” 219 of the candidates who answered the question out of 291 of the correspondents agree but 15 disagree.

Q10. Do you think CSR is related to consumers and society?



The bar chart above shows 230 of the candidates who answered the question “It won’t release exaggerative or deceptive advertisement” out of the 314 participants who answered this question, agree. But 29 out of the 314 correspondents disagree. “It will give fast response to customer complaints”—out of 295 correspondents, 181 participants agreed with this statement but 31 out of the 314 participants disagree. “It will accurately deliver information of products and the company to customers” 198 of the candidates who participated in this question out of 289 agree that a firm with CSR consciousness will but 27 of the participants disagree.

Q11. What do you think about your company's brand image?



In relation to a company's brand image, 81 participants agreed that an organisation's brand image in the environment is essential to the company's survival in today's business environment. This idea is supported by Abbas *et al.* (2019) and Farid *et al.* (2019), who suggested that CSR allows businesses to be aware of their impact on all aspects of society which include social, economic, and environmental challenges, and the ability to be a socially responsible organisation can assist the brand and image of the company. Furthermore, 168 correspondents who answered the question on "consumer friendliness" out of 301 participants, agreed that organisations need to be friendly to their consumers to maintain a good public image. Arikan *et al.* (2016) and Baudot *et al.* (2019) also argued that CSR can be considered a valuable, impalpable resource by any company as it serves as an essential factor in deciding an organisation's competitive benefit, especially for goods and services, where diversity is significant to the consumer. In addition, 52 participants supported the argument that employee friendliness improves a company's brand image out of the 301 correspondents who answered the question. This was also supported by Benitez *et al.* (2027), who suggested that organisations that treat their employee with respect and promote friendly relationships between the top management and lower staff enhance their brand image by 20%.

Q12. Why do companies get involved in CSR?



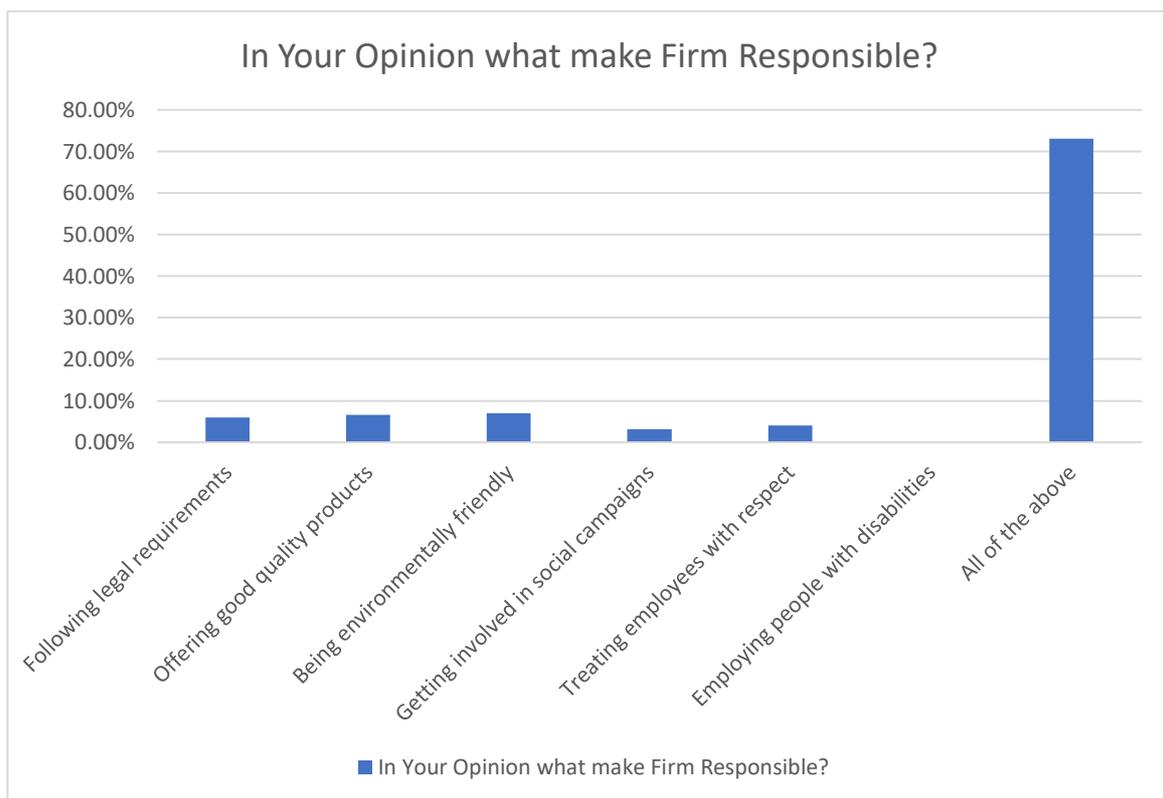
The chart above suggested that 107 participants agreed that companies get involved in CSR because they want to improve their public image. According to Martin (2019), branding image is a process where businesses use CSR to create products and service differentiation. Instead of a particular logo, the company uses an entity's CSR programme, which is shown via various important actions. These activities will then increase and establish the organisation's presence in the heart of the customers and the public-as a whole. In addition, 10 out of the 317 participants argued that organisations are involved in CSR because they want to attract employees. These opinions were supported by Strand *et al.* (1981) and Turban and Greening (1997, 2000), who stated that an organisation's involvement in CSR influences organisational attractiveness to potential employees. For example, Strand *et al.* (1981) argued that job seekers are attracted to companies based on their business policies that are related to employees' personal development, remunerations, environmental practices, and the firm's fair employment practices.

Furthermore, 144 correspondents who took part in this question noted that businesses get involved in CSR due to their desire to help society and the environment. Prophetic Technology (2023) agreed with this point, stating, "Our environmental responsibility initiatives focus on reducing pollution and greenhouse gas emissions through sustainable use of natural resources." Subsequently, 20 candidates out of the 317

participants suggested that organisations engaged in CSR to increase their income. This statement can be linked to Ecohz's (2023) argument, which stated that CSR does not directly result in short-period financial profitability performance via enhanced corporate brand equity and reputation. The study found that CSR improves a company's reputation and contributes to revenue increase and the long-term financial performance of the organisation.

In addition, 36 candidates out of 317 believed that companies integrate CSR into their business strategies as they wish to attract customers' attention. Rocio (2023) supported this statement, positing that even though businesses are not legally obligated to adopt CSR practices, it helps firms to attract consumers to make their community a better place. The author added that 87% of Americans are more willing to buy products and services from companies that advocate for broader issues.

Q13. What makes a company responsible in your opinion?



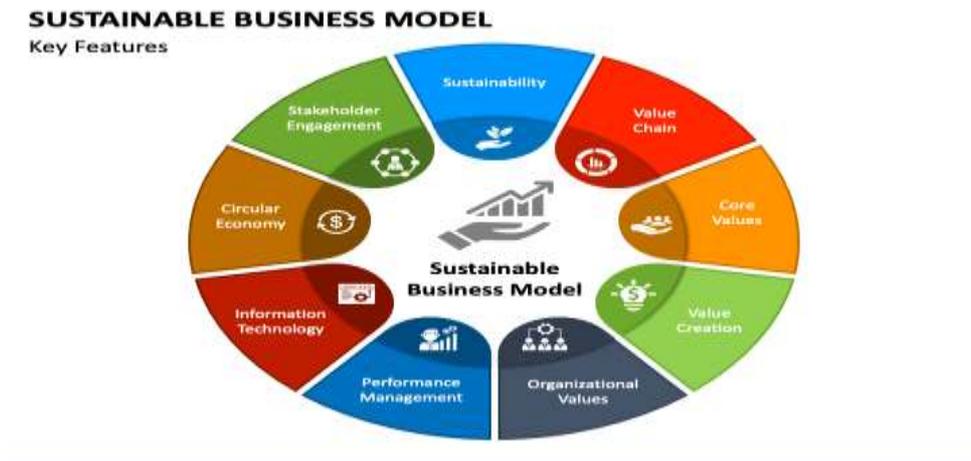
For this question, 231 respondents out of 316 participants believe that an organisation's ability to integrate the following in their business strategies makes it responsible: legal requirement compliance, offering customers good quality products

and services, being environmentally friendly in the community where they operate, the company getting involved in CSR campaigns, the organisation ability to treat their employees with the respect that they deserve, and the business employing those with disabilities. This is a clear statement from the participants on behalf of the North-East community, that it is no business as usual, organisations need to start acting responsibly. According to Larry (2021), a responsible business is one that provides benefits to society while simultaneously addressing the negative effects of the business on society and the planet. The CSR Europe concord with Larry and the 231 participants, arguing that a responsible company can generate trust and strengthen the organisation's relationship with its stakeholders at every stage, including the business employees, customers, communities, and investors within the area where the business is conducted, generating higher economic value over-time.

Furthermore, as highlighted by Daniel (2011), there has been a notable shift in the level of awareness regarding CSR:

- a. "Companies have begun recognising that aligning projects with strategic businesses goals can improve their competitive advantage. It can improve the skills and engagement of their employees, enhance their understanding of local market, and help them to be full productive members of the communities they serve. They are increasing leverage core assets to these ends."
- b. "Increasingly, people believe companies are important actors in societies with important means and impacts; that responsible businesses have the power to nurture a more cohesive society. and that they can contribute to a sustainable economic system."
- c. "Enterprises are recognising the potential of responsible practices to provide important benefits in terms of risk management, cost savings, access to capital, customer relationship, employees satisfaction, sustainability of operations, ability to innovate and profit."

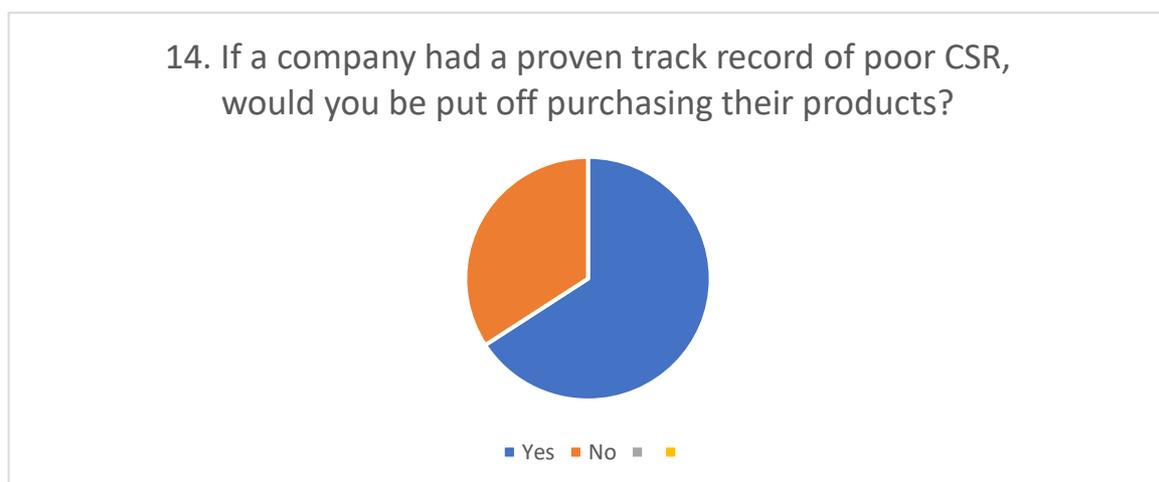
Figure 4.13 Sustainable business model



Source: (He, Morrison and Zhang, 2021; *Sustainable Business Model*, no date).

The sustainable business model depends on the theories of CSR and sustainability to survive and cope with the issues of a viable future and handling the world’s biggest issues. It highlights the overview of a responsible business and the demand for leaders to identify the core challenges that companies must tackle to achieve long-term economic value that will enable both society and the planet to survive together.

Q14. If a company had a proven track record of poor CSR, would you be put off from purchasing their products?



The pie chart shows that 206 participants will stop patronising businesses in the North-East of England with a bad CSR track record. However, 107 of the participants out of the 313 disagree. Alessandra (2021) stated that there is an increase in organisations interested in posing themselves as a sustainable company. However, it is often

observed that businesses do not consistently align their actions with their stated commitments, relying heavily on superficial public relations tactics. This trend has led to the perception that environmental and social responsibility efforts are often used as a mere disguise or façade. The popularity of this practice has regrettably led to the emergence of the term “greenwashing”. As noted by Caroline (2022), greenwashing is a practice of advertising companies so that they appear more environmentally friendly or less wasteful of resources, while in-reality, the company’s practice and activities pollute the environment where they operate.

For example, according to the Guardian (2020), the following companies made misleading environmental claims:

Ryanair: “The airline came under fire last week from the Advertising Standards Authority (ASA) for using outdated information to claim it was the UK’s lowest emission airline. The statistics it used failed to include many rival airlines and were based on data from 2011. The ASA ruled that there was not enough evidence to support the claim and banned the advert as misleading” (The Guardian, 2020).

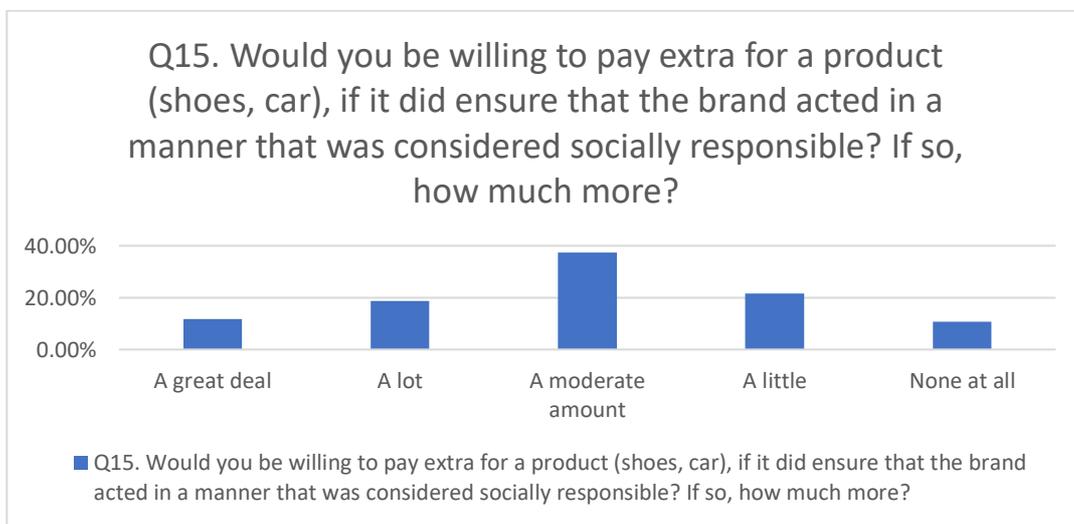
BMW: “The car giant had a Facebook advert banned in 2017 for its i3 electric car. The company claimed that the car was ‘zero emission’, but this was disputed on the grounds that it came with the option of a small petrol engine to maintain its charge and that it seemed to claim that by buying the car, customers would be ‘giving back’ to the environment. The ASA ruled that this was misleading and the advert in its original form was pulled” (The Guardian, 2020).

Fischer Future Heat: “The company, which sells electric immersion heaters, argued in a 2019 advert that its product was superior to traditional water cylinders, with one of the claims being that it was ‘zero emission’. The ASA ruled this misleading as, although the boiler did not directly release CO₂ into the atmosphere, it was powered by electricity, which is a source of carbon emission, so although it was more environmentally friendly, it could not call itself ‘zero emission’” (The Guardian, 2020).

Ancol Pet Products: “This company marketed its biodegradable dog waste bags in 2018. It claimed they lessened dogs’ impact on the environment, but further research showed that when buried in traditional landfills, as they were likely to be once discarded in park bins, they were no more beneficial than standard bags. The ASA ruled that this was misleading and banned the advertisement” (The Guardian, 2020).

Shell: “In a 2008 advert, the oil giant Shell described a Canadian tar sands project, involving the strip-mining of 140,000 sq. km of Alberta, and the construction of the world’s largest oil refinery in Texas as ‘sustainable’. Because we had not seen data that showed how Shell was effectively managing carbon emission from its oil sands projects to limit climate change, we concluded that the advert was misleading, said the ASA” (The Guardian, 2020).

Q15. Would you be willing to pay extra for a product (shoes, car), if it did ensure that the brand acted in a manner that was considered socially responsible? If so, how much more?



Thirty-four respondents disagreed with this question; however, Ariel (2014) agrees with 282 candidates, who agree that they are willing to pay extra for organisations that are involved in CSR practice. According to the investigation conducted of 30,000 candidates in about 60 countries, Ariel discovered that 55% of the participants were willing to pay more money for socially responsible goods and services, although the numbers differ based on the region. In Latin America, 68% of customers were willing to pay extra, with similar results in Asia Pacific and Africa. However, the numbers fell in North America to 42%. In addition, In Europe, 40% of consumers were willing to pay more for socially responsible business practices. Furthermore, the study also showed that Asia Pacific participants were more likely to give thought to purchasing goods and services for the extra base on packaging, i.e., whether the products and services state if they are socially and environmentally responsible. Nonetheless, the North Americans and Europeans were found to be less likely to practice this. On the contrary, millennials exhibit a willingness to pay a premium for products and services, actively

scrutinize packaging and labelling, and even seek employment opportunities with companies known for their social responsibility.

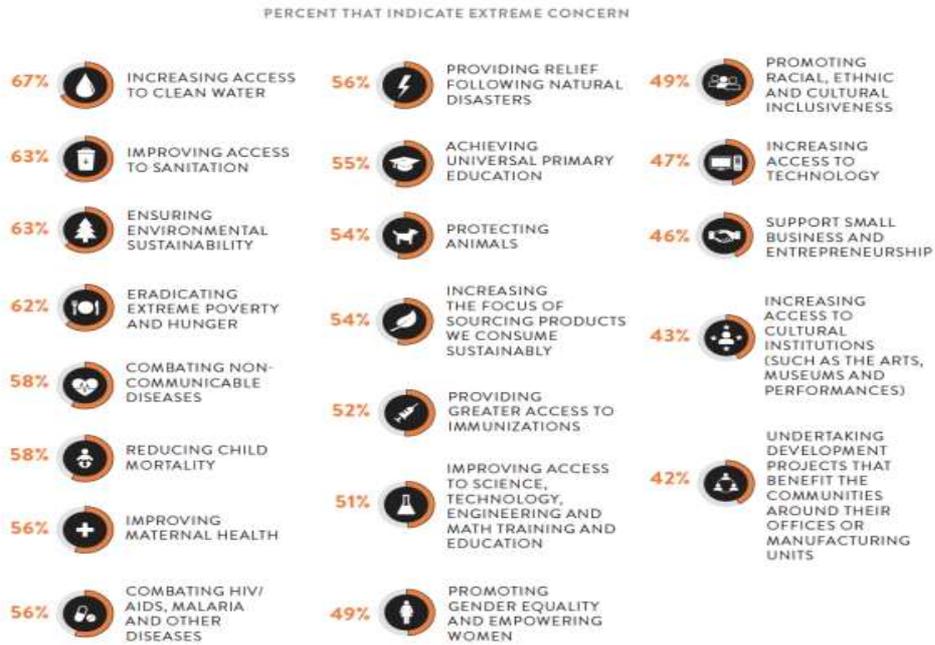
Figure 4.14 Customers willing to pay extra for sustainable products.



Source: (Prickett, 2014).

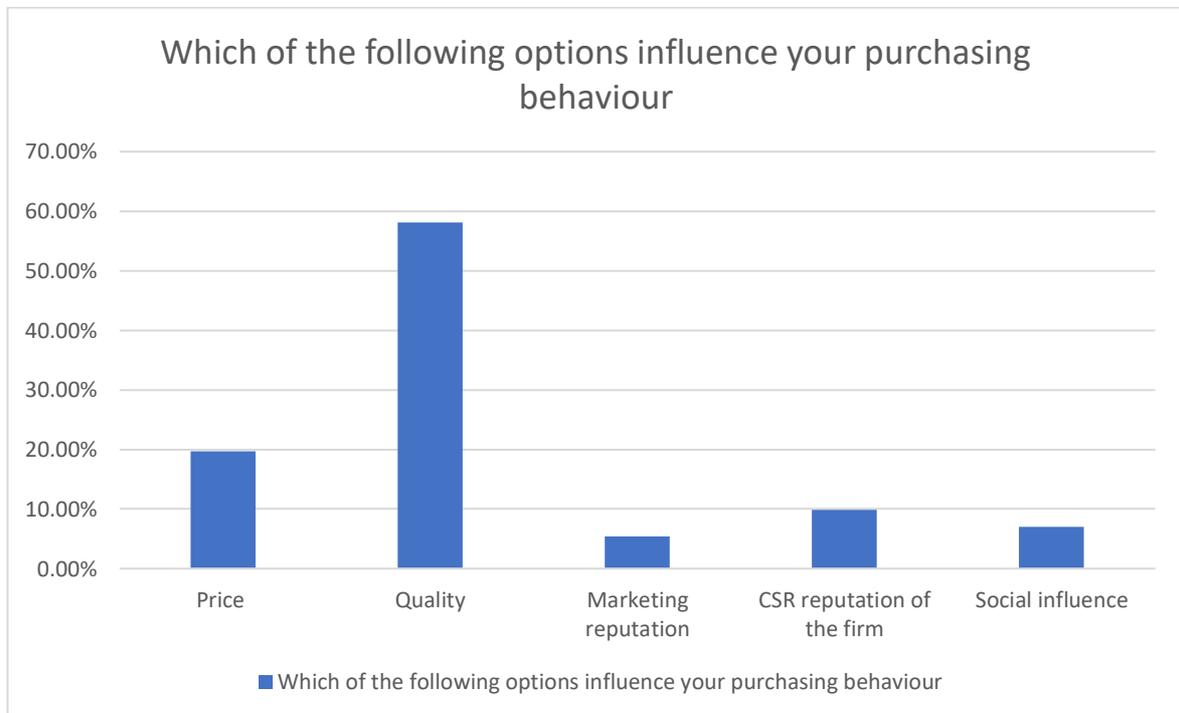
Some of the research correspondents stated that they care about CSR causes that are more human-oriented. For example, a few participants said that they were willing to pay extra in support of pet causes, as well as companies that provide access to clean water, increase access to sanitation, and engage in environmental sustainability through CSR initiatives.

Figure 4.15 Percentage that indicates extreme concern.

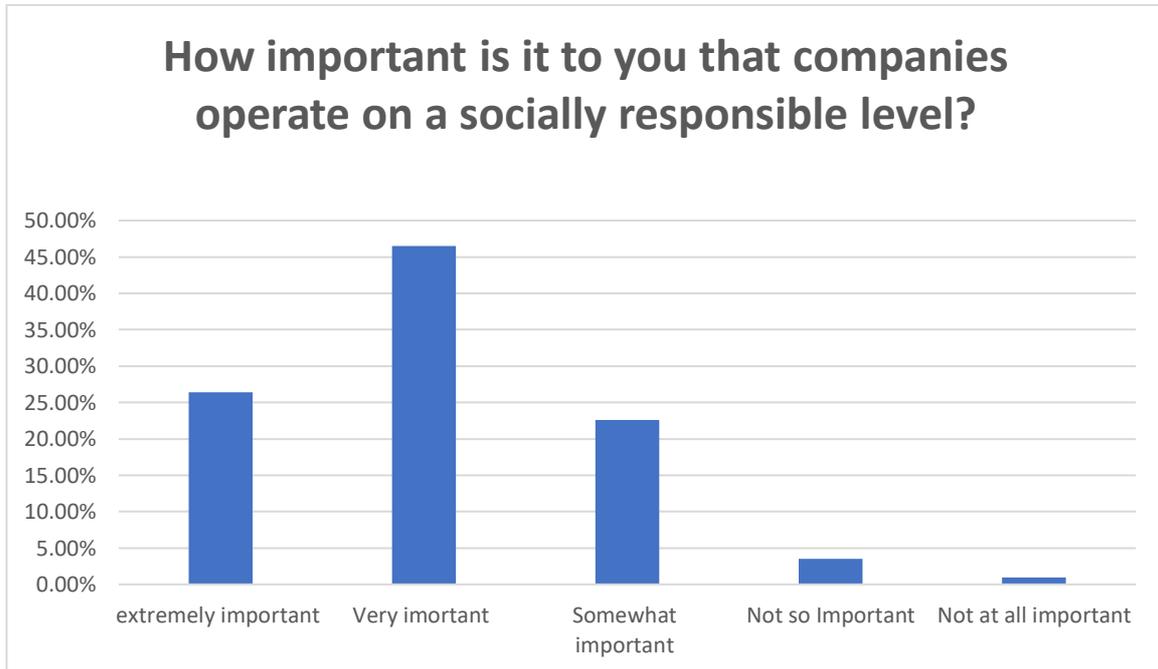


Source: Ariel (2014)

Q16. Which of the following options influences your purchasing behaviour?



Q17. How important is it to you that companies operate on a socially responsible level?



the results from the investigation table demonstrated that 300 respondents agree that it is “extremely important to somewhat important” for organisations to operate in a socially responsible manner. However, 14 of the participants disagree. Chastity (2020) suggested the following reasons why it is important for companies to operate on a socially responsible level.

CSR can help business attracts and retain employees.

Chastity (2020) notes that one of the main reasons employees apply to different organisations is because of the company’s CSR strategy.

“A CSR strategy shows a company is compassionate and treats all people, including employees, well. And a business that is committed to improving the world is likely to attract more talent. This shows how important employees take social responsibility. CSR efforts also help foster a more productive and positive work environment for employees. It promotes volunteering and positive efforts from employees.” (Gilal *et al.*, 2021a)

These arguments are supported by TELUS International (2022), which suggested that when it comes to winning new businesses and attracting new clients, a volunteer CSR activity with the company employees offers the clients a glimpse into the organisation

and gives the clients an in-depth understanding of their culture and values. Furthermore, Mandrake (2022), an international recruitment company, states that CSR is more successful when staff play the part of the real enactor of CSR programs, and the organisation plays the role of an enabler. For example, TELUS International uses their day of giving activities to invite their employees, their employees' families, members of the community, and current and potential clients to foster a sense of unity, pride, and teamwork towards a common object.

CSR can help to improve customers' brand perception.

Undoubtedly, the current business landscape is marked by intense competition and its associated challenges. It can be exceptionally difficult for organizations to differentiate themselves in the eyes of consumers. However, organisations that integrate CSR have a chance to win customers, while also developing a unique platform to market and gain their target market attention (Daniel, 2011; Larry, 2019; Mandrake, 2022). Simply put, "Social responsibility can help people see your company as a positive force in society. the projects you and your team take on can help raise awareness for important causes and keep your business on top of your customer's mind."

For example, according to Nielsen (2015), more than 50% of customers are willing to pay more for products and services on the condition that the company prioritise sustainability business engagement. In the researcher's opinion, this shows that it is crucial to consumers that organisations have some level of CSR practice in their business model.

CSR demonstrate accountability sign to investors.

It is essential for companies to have some level of socially responsible operations as suggested by Aflac (2016), who argued that organisations that engaged in socially responsible business can attract more investors. "Investors in a business have one common goal: to have greater return than invested funds, I view businesses that can manage finances while still helping their communities as accountable and transparent in their dealings" (Aflac, 2016). According to the report, an investment in CSR is shifting away from the formal misguided belief that it yields no return as investors no long view CSR engagement as a waste of resources but an indicator of a business culture that is less likely to create missteps as investing financial fraud. This research

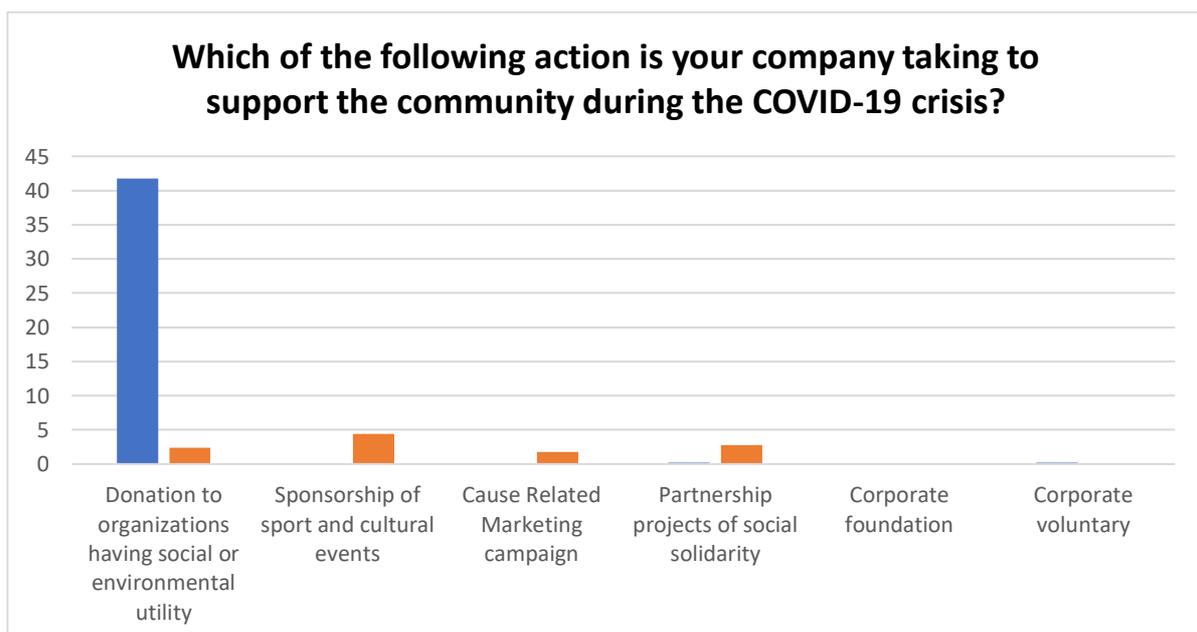
investigation confirms that 61% of investors are willing to consider CSR as a sign of ethical corporate behaviour that reduces investment risk.

CSR saves money.

Despite the misconception about CSR being a fruitless practice for an organisation, studies show that businesses that are involved in CSR strategic activities improve their bottom line because it characteristically demands investment in projects. Nevertheless, as stated above, many consumers are willing to pay more for goods and services from socially responsible products/brands and CSR can support and help attract and keep employees. Knowing that annual turnover can be expensive for organisations and cost them thousands of pounds, little for good cost worth nothing (Steve, 2023; Verizon and Campbell, 2022; Babson College, 2021).

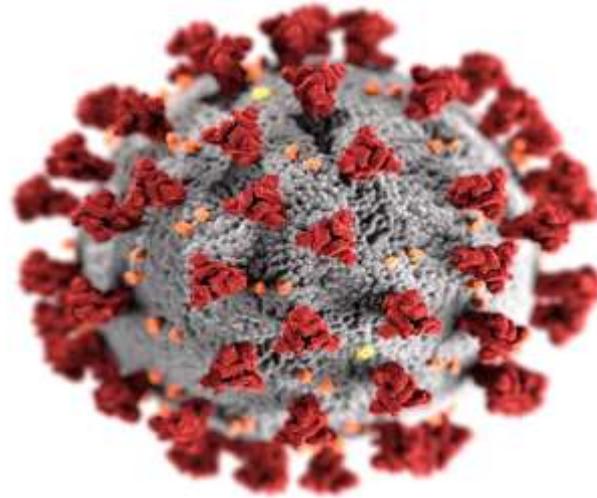
For example, during Nike's 30th years anniversary with Colin Kaepernick's advertisement in 2018. Nike's controversial advertisement featuring Kaepernick's peaceful demonstration for Black Lives Matter drew negative attention, with some stakeholders publicly discarding Nike gear. However, despite the backlash, Nike's online purchases increased significantly by 31% in the week following the advertisement's release (Gina, 2018).

Q18. Which of the following action is your company taking to support the community during the COVID-19 crisis?



In early 2020, the world experienced a widespread lockdown due to the COVID-19 pandemic. As a result, the North-Eastern commercial community came together to reimagine the region's future and the North-East economy, according to Newcastle Gateshead Initiative (2020).

Figure 4.16 Coronavirus



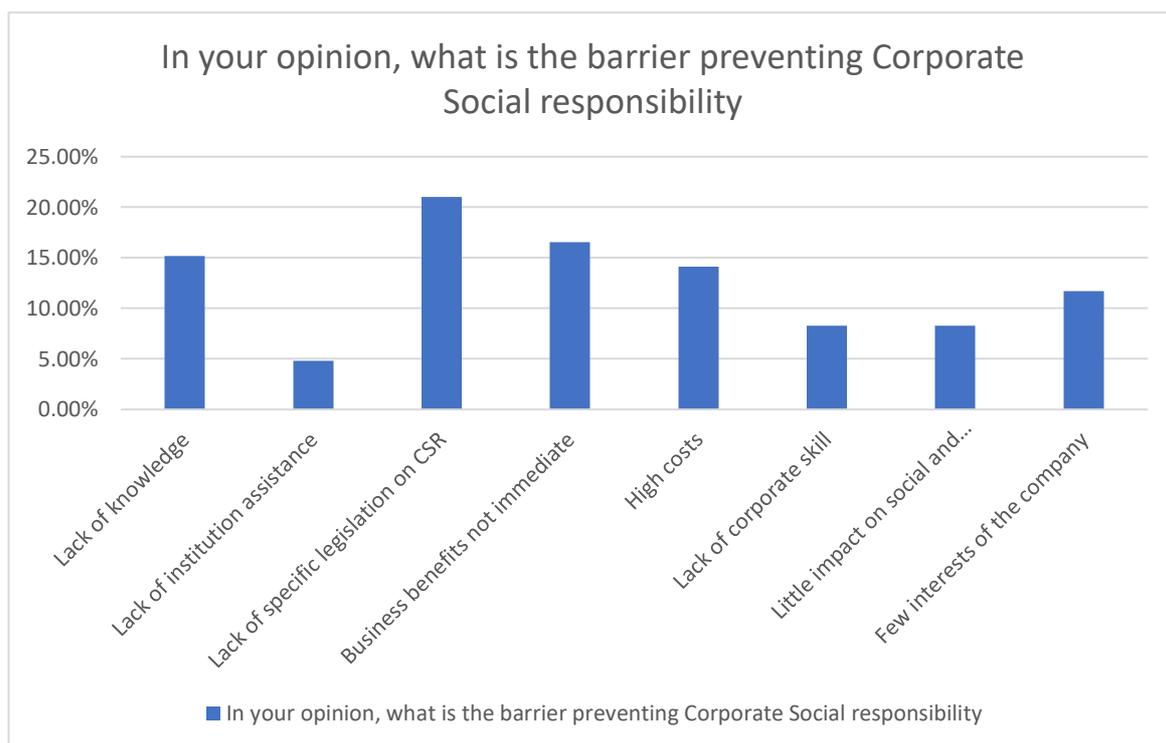
Source: BBC (2020)

Furthermore, about 200 North-East businesses gathered to deliberate about the region's response to COVID-19 at an online conference. The meeting was attended by both public and private industries partnership Newcastle Gateshead Initiative (NGI). Businesses from the region deliberated about the challenges caused by the virus, and how the North-East market and economy could be restored. They further considered the possible ways that could help reimagine the region's future. This resulted in the region showcasing its resilience, adaptation, and innovation to protect the community and support the economy (Newcastle Gateshead Initiative, 2020).

For example, the collective businesses in the Northeast opened a multimillion-pound COVID-19 hub, initiating and activating the first United Kingdom's social distance gig and research science vital life. It further established a virtual Christmas marketplace, and the development of a web-based application centre to support city centre social distancing. Tourism Minister, Nigel Huddleston, formulated a job retention scheme, cash grant donations and VAT cut to support the less privileged. This generosity of the North-East businesses and the community members' donations is demonstrated and reflected in the answers provided by 285 participants of the survey, who agreed

that during the COVID-19 pandemic, the community and businesses in the North-East came together to support each other by donations, sponsorship, cause-related marketing campaign, partnership, corporate foundation, and corporate voluntary (Newcastle Gateshead Initiative, 2020; Bricks and Mortar, 2020; North East COVID-19 Economic Response, 2020).

Q19. In your opinion, what is the barrier preventing Corporate Social Responsibility integration within your company?



This question depicted the most diverse answers in the entire survey. Sixty-one participants out of the total 290 correspondents believed it to be the “lack of specific legislation of CSR”, followed by “business benefits not immediate” (48 participants). Forty-four respondents believed it to be the “lack of CSR knowledge”. These barriers, amongst the other obstacles identified by the 290 research participants are also noted in the argument presented by Shen *et al.* (2015), who stated that a lack of stakeholder awareness, information, training, financial resources, customers, regulation and standards, social audit, and directors’ commitment may be the core barriers for companies in implementing CSR.

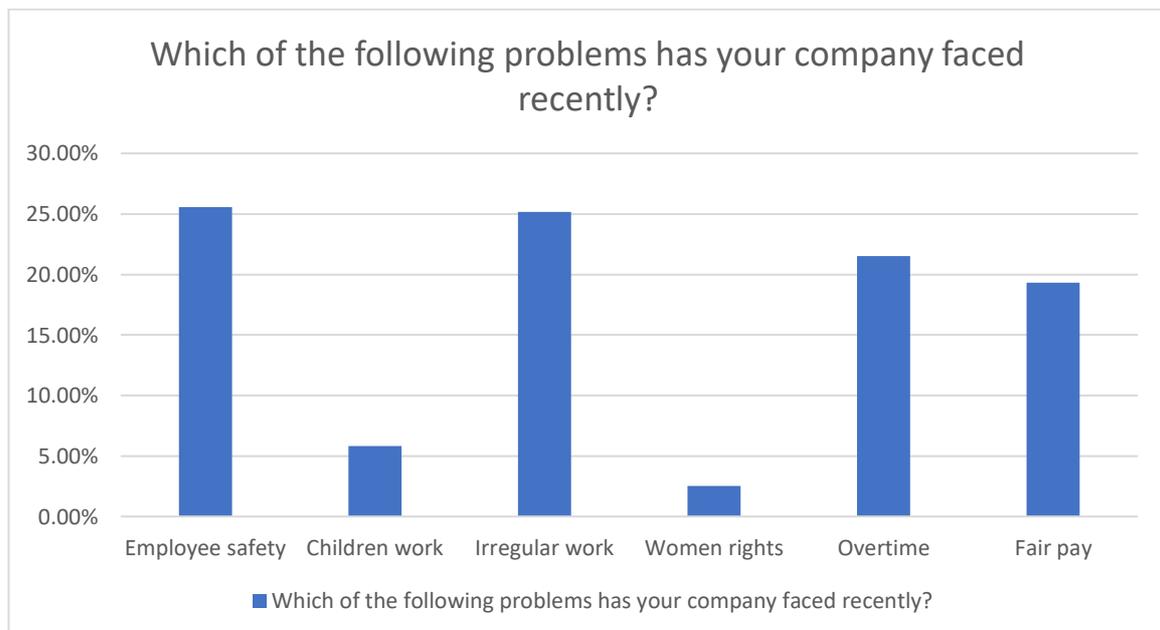
The outcome from the empirical investigations suggested that the lack of specific legislation on CSR is the main hindrance to CSR implementation in the North-East of

England, followed by businesses believing that there are no immediate benefits in CSR engagement, as well as a lack of CSR knowledge. Suresh and Vimala (2017) argued that the main barriers and drivers to CSR implementation in developing and developed nationals vary based on the business, society, and culture in which the company operates. In addition, they further discovered that CSR depends on moral and strategy motives and the business size.

Table 4.9 Barriers and Drivers of Corporate Social Responsibility

| BARRIERS/INHIBITORS | AUTHORS | DRIVERS | AUTHORS |
|--------------------------------|--|---|---|
| Lack of economic resources | Bocquet <i>et al.</i> (2008) | Demands from top management | Berman <i>et al.</i> (2008) |
| Lack of human resources | Arlbjorn <i>et al.</i> (2017) | Demands from consumers | Shen <i>et al.</i> (2015) |
| Requirement and incentives | Arevalo and Aravind (2011) | Demands form investors | Lee (2020) |
| Lack of government legislation | Aeidsson (2010); Vimala and Suresh (2017); Berman <i>et al.</i> (1999) | Demands from stakeholders | Jamali (2008); Maon <i>et al.</i> (2017); Gari <i>et al.</i> (2020) |
| Lack management commitment | Zu and Song (2009); Valiente <i>et al.</i> (2017) | Demands for social media attention | Hair <i>et al.</i> (2020) |
| Lack of immediate benefits | Sweeny (2007); Dubai Chamber (2009); Orlitzky <i>et al.</i> (2017) | Demands from the community where the company operates | Zang and Graafland (2024) |
| Lack of CSR knowledge | Arevalo and Aravind (2012) | Demands for good business public image | Frost and Welford (2005) |

Q20. Which of the following problems has your company faced recently?

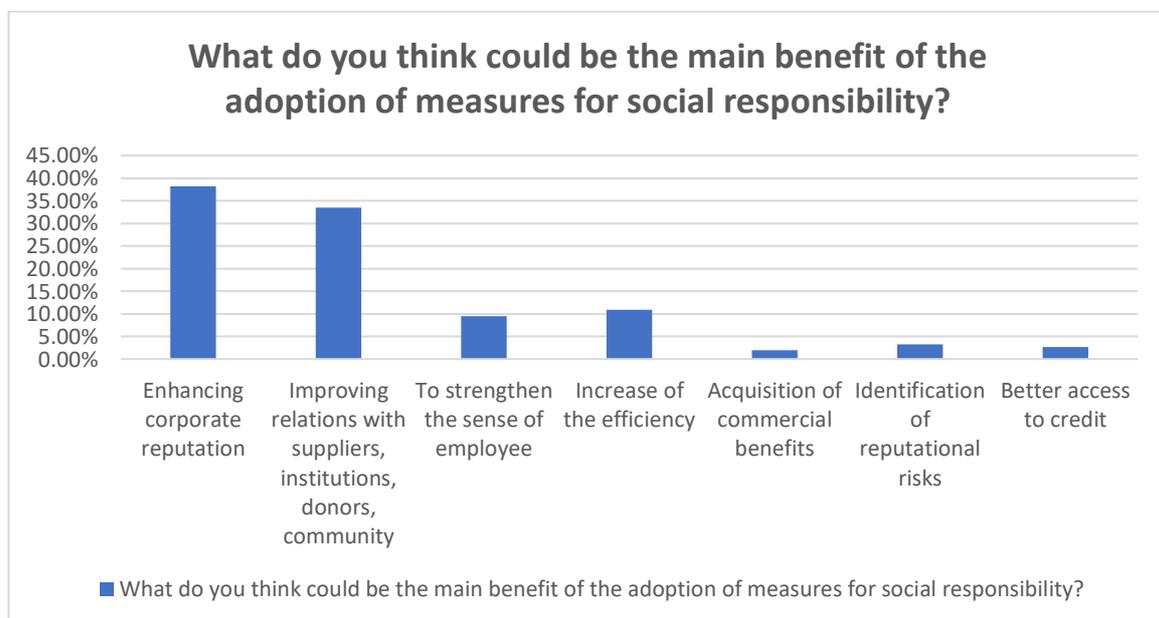


The fact is that it will be challenging for businesses facing internal and external problems or both to get involved in CSR implementations and integration. However,

Kasturi, Lisa, and Sohel (2015) suggested that for an organisation to maximise their positive influence on the environment and social systems in their operating place, businesses must create coherent CSR strategies. They further stated that this should incorporate the core duties of board directors and CEOs, as well as the alignment of CSR programmes with their already existing auditing and inventory initiatives.

Therefore, it is reasonable to state that a lack of CSR practice in companies can cause different types of problems for organisations that do not implement CSR in their business strategies, which is in line with the issues identified by 274 participants of this questionnaire: employees safety-at-work challenge, work and children balance, employees' irregular working hours, discrimination against women in the workplace, indirect staff overtime, and unfair employees' pay. Thus, companies that implement and integrate CSR in their business strategic operation are likely to face problems from shareholders and stakeholders, and the community where their business operates (Srand *et al.*, 1981; Greening and Turban, 1997; Backhaus *et al.*, 2002; Duarte *et al.*, 2014).

Q21. What do you think could be the main benefit of the adoption of measures for social responsibility?



The results of this question show that 116 participants believe that CSR enhances business reputation, 102 respondents argued that CSR engagement improves relationships with suppliers, institutions, donors, and the community, 29 candidates

suggested CSR practices strengthen the sense of employees, 33 respondents noted that CSR increases organisations efficiency, six candidates inferred that CSR can help businesses in acquisition of commercial benefits, 10 agreed that CSR practice company in the area of identification of reputational risks, and eight participants supported that CSR implementation gives company better access to credit.

The benefits of CSR are identified above by 304 participants, such as the Legitimacy Theory, i.e., “for an organisation to be accepted by a society, it must engage in activities that are accepted by the society” (Carter and Deephouse, 2005; Bebbington *et al.*, 2008). Thus, this theory is beyond the legal requirements of the company and can help the business by influencing both customers and employees. The theory is also supported by Tilling (2004), who suggested that organisations that are involved in CSR gain significant approval from society and employees are most likely to be willing to work with such companies who are responsible for their actions and are accepted by the society. On the other hand, Signalling Theory proposes that businesses communicate signals to their stakeholders, providing insights into what is happening internally within the organization. Stakeholders actively look for these signals as indicators of the organization’s internal dynamics and operations (Connelly *et al.*, 2011). Thus, these signs and signals in return inform the stakeholders on how they approach or view the company (Jones *et al.*, 2009; Bergh *et al.*, 2014). Furthermore, the Signalling Theory infers that business involvement in CSR practice can be seen by prospective aspirates as representative of the type of working surrounding that subsists in the organisation, which can, therefore, influence their governmental choice.

The concept of personal organisation-fit theory stands as one of the determinant factors that prospective employees are attracted to in seeking employment from any organisation. In fact, several authors and academicians have used this theory to test for managerial and organisation attraction (Yang and Yu, 2014; Sekigushi and Huber, 2011; Jones *et al.*, 2009). Furthermore, the theory of personal organisation-fit goes beyond the benefits and involves the staff being able to see themselves as an extension of the company. It demonstrates the alignment of employees’ individual values and dreams with that of the organisation, thereby making the business attractive to potential employees (Huber and Sekiguchi, 2011).

However, Social Identity Theory deals with how individuals can identify who they are due to the nature of the organisation where they work (Hornsey, 2008; Huddy, 2001). This means that the nature of prospective staff in determining their choice of company provides an insight into who they are and what the employees believe in (Highhouse *et al.*, 2007). This enables potential employees to make deliberate and informed choices while selecting an organisation (Terry *et al.*, 1999). It is, therefore, reasonable to present an argument regarding the benefits of CSR, and the reasons some organisations deem it essential to practice. Thus, some of the benefits companies can gain from implementing and integrating CSR in business strategies are presented as follows.

a. CSR improves a business's public image.

Organisations are aware of the significance of the public, especially the company's target audience. Therefore, having a positive reputation and perception is significant. Undoubtedly, every organisation's social responsibility is to deliver excellent value for money and high-quality goods and services. A company is also responsible for providing the customers with after-sales support, good customer service, engagement in civil and advocacies causes, and any other activities that demonstrate how much the organisation cares about its consumers, society, and the environment-as a whole. Furthermore, it has also been noted that corporations with excellent CSR policies tend to attract more customers and better social media coverage. Thus, it is an indirect way of advertising the company and is considered one of the best media to advertise the company (Barth and Stoltenberg, 2007).

b. CSR has been proven to increase company profit margins.

Organisations that are recognised as socially responsible businesses demonstrate that the company has incorporated ethical practices in the way their business is being conducted. Consumers are now becoming more aware of their national, global, and local issues, and they recognise that their purchase decisions influence these issues. Consequently, companies can no longer hide from the fact that they have the opportunity to utilise their customers' purchasing power to make a positive impact on the environment. Therefore, customers intend to purchase more from businesses that demonstrate concern and activities over the challenges that resonate greatly with consumer needs (Bebbington, Larrinage, and Moneva, 2008; Berthon and Hah, 2005).

c. CSR helps companies to nurture their assets (goodwill, trust, and good reputation).

The name of a business holds significant importance for its success, and therefore, it is economically sensible for companies to protect their organisation's name (Bhattacharya and Korschun, 2008). Thus, companies regard their business's name and brand as one of the company's most-prized assets. When an organisation demonstrates that they have a serious interest in CSR, they are telling the public to consider their business on a serious note (Cable and Turban, 2003). In a recent study conducted by Carroll (2020), it was argued that customers are much more likely to pay more money for products and services of a business that has a strong proven track record of good social responsibility. Approximately 45% of consumers exhibit a willingness to support businesses that they trust and believe are actively engaged in supporting social responsibility issues within their community, even if it means paying extra for their products or services (Carroll and Shabana, 2010).

d. CSR enhances business dynamics.

Brand differentiation is one of the most profound ways for organisations to stay ahead of their competitors. In other words, product and service differentiation is a business strategy that should be used by all organisations (Aiman-Smith, Bauer, and Cable, 2001). Therefore, a business's workforce is motivated when they know that they are positively contributing towards a good cause (Backhaus, Stone, and Heiner, 2002). CSR helps in boosting the stakeholders' and employee's morale, while also increasing the company's productivity and revenue (Barrena-Martinez and Marquen-Moreno, 2015).

e. CSR add value to the communities and provide solutions to social issues.

During the COVID-19 pandemic, the world faced several social and health challenges. However, companies in the North-East of England came together and combined their resources to respond to the social and health issues of society as a socially responsible business (Chapman and Uggerslev, 2005). This aligns with the previous argument that both individuals and corporations have a social responsibility towards society, highlighting an underlying moral obligation that exists within everyone. It emphasises that businesses are not exempt from their role and contribution in fulfilling this responsibility (Cooke, 2010; Dahlsrud, 2008; Duarte and Gomes, 2014).

f. CSR increases business attractiveness to investors.

In today's business world, no investors want to invest in a company with questionable character or organisations that do not contribute to improving societal issues (Danilovic, Hensbergen, and Zadayannaya, 2013; Davis and Donaldson, 2017; Deephouse and Carter, 2005). Hence, potential investors are now looking for businesses that are socially responsible rather than those that are only profit-oriented (Duarte and Goncalves, 2014; Dubbink, Graafland, 2008). Thus, companies are now using social responsibility as one of their criteria to determine whether to invest in an organisation, since responsible businesses are instrumental in a company's stock price improvement as it inspires assurance among business partners and associates (Duba, 2014; Eddleston and Kellermanns, 2007; Evans and Davis, 2011).

4.4 Triangulation of the Qualitative and Quantitative Results to Critically Understand CSR Policies and Practices in the North-East of England

This section triangulates both the results and findings from the semi-structured interviews and questionnaire survey in direct response to the three key research questions (RQ1, RQ2, RQ3).

4.4.1 RQ1 – What are the current best CSR policies and practices in both FPOs and NFPOs in the North-East of England?

All participants' broad range of opinions on the prerequisites needed to enhance the current state of CSR practices in North-East of England. The majority of the participants agreed that the current practices of CSR in the North-East of England could be improved, while also noting the need for the North-Eastern FPOs and NFPOs to learn from other countries with a better experience with respect to CSR implementation. For-profit companies further stressed the need for the government to recognise the importance of supporting and encouraging CSR initiatives in the North-East of England. Correspondingly, non-government contributors had several strong and clear views on the necessity to improve the current state of CSR integrations and practices in the region. Participants suggested that CSR could be implemented in CSR legislation, business and national strategies, public-private participants, and CSR programmes. About 90% of the participants concurred that there was no simple or clear general overall CSR strategy implementation in the North-East of England; however, not-for-profit, and individual participants emphasised the importance of CSR

integration and practices to be decisively integrated into business long-term strategy in the companies operating in North-East of England. On the other hand, participants also emphasised the relevant need for CSR national strategy. Not-for-profit and individual participants stated:

“Corporate social responsibility should form part of North-East business strategies. Companies’ corporate social responsibility initiatives should be designed in a way that is aligned with government overall development plans and national strategies.” (Lee, Zhang and Abitbol, 2019)

The participants further suggested that a way to improve CSR integration and practice in the North-East of England is by including CSR in legislation and regulation at work and making it more clear and defined to practice at the workplace. While on the other hand, some participants argued that CSR should be made compulsory for companies in the North-East of England to practice. CSR is optional in most countries except India, where companies are obligated to donate 2% of their returns to CSR activities to improve the well-being of the community.

The demand for nationwide CSR implementation and coordination was suggested by some of the private organisation participants. It was noted by the participant PS that an “autonomous organisation is required to regulate and systematise corporate social responsibility activities and assist in establishing more consistent coordination among corporations.” Furthermore, other participants suggested that “it was necessary for the government and those on power to organise and manage corporate social responsibility work.” These participants argued further that “the authority should be able to legislate and systematise corporate social responsibility practices and embrace the unlimited increase of the public support and awareness of the notion.” In addition, both for-profit and not-for-profit sector participants agreed that it is essential for the integration and coordination of CSR programmes to be stated simply and clearly to avoid confusion and CSR misconception. For example, some participants stated that “some corporations in the North-East of England (PS) are doing great with regards to their company corporate social responsibility activities. However, there are arguments from the members of the communities that suggest dissatisfaction by society concerning corporations’ corporate social responsibility work, this is due to the absence of impartial organisation or group that monitors all the various CSR activities

that is scattered all over the North-East of England. Most of the companies in the North-East of England are involved in CSR activities however, their contribution and support are not noticed or recognised because it is being carried-out without organisation, meaning it done in isolation among other company programmes.”

In relation to CSR programmes, some participants submitted that there is a need for it to be tailored towards the needs and wants of the North-East of England community people, and it should be diverse across the scope of events to prevent and avoid activities overlapping amongst corporations, especially in big cities. This added to the need for these activities to be extended to rural and remote areas of the North-East of England. Participants stressed the necessity of providing companies with the essential requirements and support for-profit-organisations to assist them in adopting sustainable CSR as part of organisations’ strategic strategy, which includes a framework of norms and culture that is intended to establish integrity, focuses on institution instead of individual culture, and supports the clarity and transparency of those involved. Furthermore, participants suggested that the government should recognise and reward corporations with excellent CSR practices and integrations to encourage them and motivate others to join and organise seminars and events to create awareness and promotion of CSR in the North-East of England.

Both private and public industries’ participants agreed that a lot still needs to be done to strengthen CSR practices in the North and create awareness that will eliminate the misconception about CSR giving away shareholders’ wealth without returns.

It was acknowledged that the “North-East of England councils and the government do not have an adequate partnership with private sectors if at all there is any with private sectors in the matters that relate to CSR programme. Thus, the authorities should use CSR partnerships between private, civil, and public sectors.” The Liberal and Conservative Democrat Alliance government in 2015 to publish the Marine Management Organisation (MMO), which is an organisation established by the UK government for the purpose of making reasonable and positive contributions to the general society (Cabinet Office, 2015). However, more needs to be done by the Minister of Labour and Social Affairs to forge stronger relationships with FPOs to foster CSR better awareness and inclusion among the members of the society. On the other hand, some of the private sector participants suggested that CSR practices and

integration can be improved by disclosure and transparency, allowing more policy contributions from the for-profit corporations, and assistance from the government, since the implementation of CSR is voluntary with no agreement or law binding corporation to engage in CSR, and there are no clear standard measures to determine CSR programmes' impact or success by the few who engaged in the practice in the North-East of England.

Measuring the Effect of CSR

Given that the most important disadvantage of CSR in corporate is the impression on their public image. This is because once the company is in the eyes of the public, the organisation is scrutinised for every action. Since most corporation's pride themselves in best business practices and upholding their creditability with their actions, such companies are exposed to criticism for everything. Thus, the need for companies to be able to measure the effect of their CSR activities arises to encourage organisations who are engaged in CSR practices and implementation and motivate others to join as well. Corporations must understand the benefits of integrating CSR in their business strategy to debunk the misconception that CSR practice has no benefits for companies that are engaged in CSR initiatives, even though CSR practice encourages customer loyalty, improved company public image, and company reputation (Ni Business Info, 2022). Furthermore, measuring CSR practices and performance is essential as it helps organisations to discuss the importance of their CSR initiatives to shareholders and stakeholders, enhance corporation decision-making as they move further with their CSR engagements, and helps companies to align their CSR activities with their organisation's corporate goals and objectives, such as the development of staff skills. In addition, the measurement of CSR engagement and impact by businesses, the company can link the value of their CSR initiative to the organisation's bottom line. For example, a company can determine the relationship between lower training costs and skill development, lower turnover rate, staff satisfaction, and an increase in sales, which increases company revenue. Companies can measure the impact of their CSR engagement by benchmarking the organisation against others that are not engaged in CSR practice, and companies that are engaged in CSR practices and implementation should seek recognition for CSR best practice in their business world and their locality, such as being involved in responsible business awards and using measurement tools like BITC's Responsible Business Tracker. They should also

include the application of Key-Performance-indicators (KPIs) to assess their business environmental performance.

Education and Training

Some of the research participants suggested that forward-thinking corporations, such as Lloyd's Bank, Go North-East, Sunderland Football Club, Aldi, Greggs, etc. demonstrate that engaging in education as part of their company brands CSR is a commitment that will pay dividends both to the company itself and the society at large. CSR has changed significantly since the early 1970s and gained higher ground in the 1990s. However, it was often focused on a company's reputation, via the company's involvement in staff volunteer events, local environmental clean-ups, and generous donations to NFPOs. However, this was hardly strategic, as it only addressed the constant societal change with a focus on communities and industries that are directly connected to the company brand itself. That is changing every day as the world is facing more challenging issues today, such as the global pandemic, systematic inequalities, and escalating climate weather crises. Thus, one of the ways corporations can start addressing these bigger challenges is by concentrating their CSR strategy on education.

According to some of the participants, "We must learn to build the missing stratum of education, providing the students with the instruction that will help prepare them with the knowledge and skills to build a vibrant and more-healthy lifestyle."

The above participant's statement is in line with Tom Davidson, the founder and CEO of EVERFI, a global technology business driving social issues through education. According to their recent statement to Fortune, EVERFI suggested that "there is a way to address this; by democratising education and recognising the important role of corporate America." Furthermore, EVERFI white paper (2022) notes that 60% of the customers want corporations to invest their CSR budget in education, compared to arts, sports, health or economic equality. In addition, the white paper also discovered that 66% of customers are advocating for businesses to take on the responsibility to invest in the prospective workforce through education. Moreover, according to EVERFI research VP, Meg Moyer, and other white paper authors, customers are more likely to stay loyal to a company with higher CRS investment in education compared to other CSR engagements.

“Those who value education in a company’s social impact effects are more likely to spend more money on a product even when a more affordable option exists, recommend the brand to a friend, follow a brand on social media, download their app, and donate to a charity that brand supports” (Nithin Coca). The benefits of integrating education into companies CSR strategy are huge, as noted by Stanley Black and Decker the managing directors of the manufacture of industrial tools and household hardware company, stated that they can offer more than donations; as they offer expertise, corporate environment health and safety, and social responsibility. Furthermore, SBD, AT&T and Mastercard’s efforts in integrating CSR education into their business strategy show that committing to high education as part of a brand’s CSR strategy is a commitment. Simply put, it is a win-win strategy for any company that is forward-thinking with the intention to expand and grow its brand through social media impact.

Companies Implementing CSR Successfully

According to Digital Marketing Institute (2022), the following companies have successfully integrated CSR into their business activities and have gained a positive public image and increased revenues. It must be noted that the more socially responsible a corporation is, the more sympathetic its consumers and community become. Johnson & Johnson is an excellent example of a company that has successfully integrated CSR into their business with respect to renewable innovation by focusing on decreasing their effect on the planet for over three decades. The company’s CSR initiative ranges from using the authority of the wind to supply safe water to communities in need around the globe. The company has recently purchased its own energy provider in the Texas Panhandle, which enables the company to decrease air and environmental pollution while supplying renewable energy, an economical option for electricity, with the goal of reaching 100% of its energy vision in 2025 (Haughey, 2022).

Figure 4.17 LEGO renewable electricity footprint

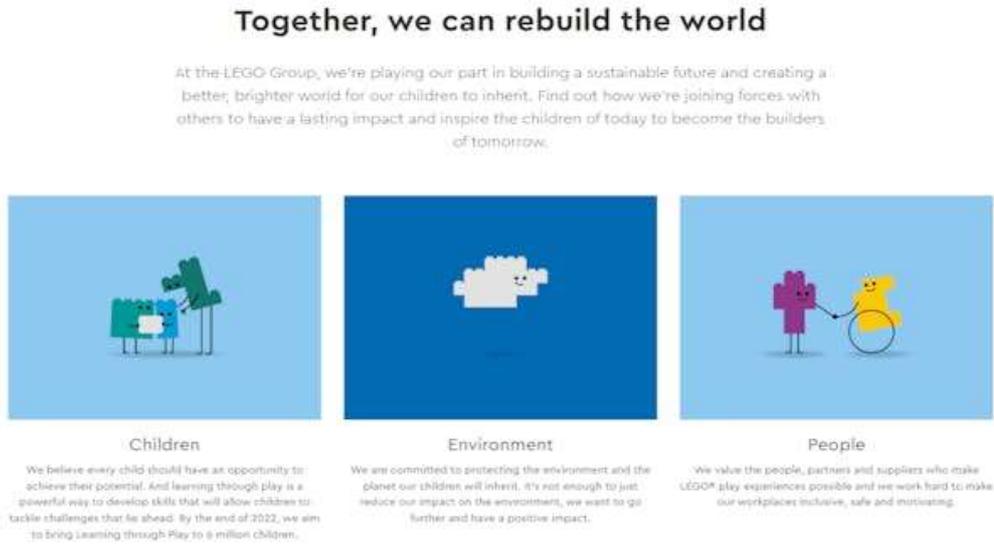
Our Renewable Electricity Footprint



Source: Map of Johnson & Johnson renewables footprint (2022)

Lego announced in September 2020 the investment of \$400 million over the period of the next three years with an emphasis on accelerating its CSR efforts in the region of sustainability. The company's primary goal as a modern-day super-brand is to emphasise the single use of plastic packaging for the corporation bricks with all packing materials to be sustainable by the year 2025 (LEGO, 2020) "We cannot lose sight of the fundamental challenges facing future generations. It's critical we take urgent action now to care for the planet and future generations. As a company that looks to children as our role models, we are inspired by the millions of kids who have called for more urgent action on climate change" (Christiansen, 2021). Christiansen (2021) further noted that Lego aims to reach eight million kids around the globe annually with learning via play through various activities with partners, in alliance with the LEGO charity foundation comes 2022.

Figure 4.18 LEGO mission sustainable mission statement



Source: LEGO sustainability commitments (2020)

“Surgo’s aim is to be recognised as the foremost building contractor in the North-East of England with a commitment to ensuring a sustainable approach in all its business activities. Demonstration of being a responsible business in practice is exemplified by our culture together with our activities and ambitions which comprise the four key areas of people, community, and marketplace” (SURGO Construction, 2023). **People:** Surgo supports life-long learning via its business-wide training systems and inclusive and supportive culture. Furthermore, through Surgo’s commitment to improving health in the workplace, the company encouraged their staff to eat healthy and provided support for staff to maintain healthy lifestyles at work and outside work. **Community:** LEGO company formed an association with the local community to promote and provide employment for the members of the local community. Furthermore, the company works closely with the local community schools, children, and teachers to provide improved learning experiences and a better understanding of their business activities. In addition, the company also encourages their staff members to be involved in the community they operate charity activities. **Environment:** Lego promotes the reduction of their waste source and recycling of their waste material by working with their suppliers to achieve the company goals, staff awareness concerning environmental promotion, policies, and better use of materials to protect the environment and the local community. In addition, Lego also engaged in sustainable

solutions via innovative thinking and undertaking a yearly green purge or “in-house-environmental-audit”, which has led to carbon emission reduction.

The Current Practice of CSR in the North-East

All the participants of this research belong to the North-East of England, including Private Company (PC), Public Sector (PS), NFPOs, FPOs, and the 500 random questionnaire participants. Regarding the practicality of CSR, there have been different viewpoints from the participants. Most private companies argued that CSR is used to deliver education, training, and building of personnel capacity. Other participants suggested that CSR activities should be about supporting education and training programmes that have nothing to do with donating financial aid directly to members of the community. However, some of the participants stated that CSR implementors should stress development and training instead of direct financial contributions to good causes. Below are some companies in the North-East of England and their CSR practices:

Darlington: RT Community Projects Limited, Northumbrian Hedgehog Rescue Trust, Hug in a Bag, Healthwatch Darlington Limited, and Café JJ.

Durham: The Weardale Railway Trust, The Durham City Freemen Charitable Trust, Learning Library, Durham City Youth Project, Durham Birth Club, Chester-Le-Street Community Association, and Breathing Space.

Gateshead: Whickham Community Centre, skills 4 Work (Gateshead) Limited, and Gateshead Clubhouse.

Hartlepool: West View Project-Children and Young People’s Activity Centre Limited, Hartlepool Vision Support, Hartlepool Men’s Shed, Hartlepool Food-Bank CIO, and Hartlepool Arts Studio Limited.

Middlesbrough: Middlesbrough Foodbank, and Allied Resource Community.

Newcastle Upon Tyne: The Society of Antiquaries of Newcastle Upon Tyne, The Comfrey Project CIO, The Bubble Foundation UK, The Bay Foodbank, Newcastle Frontrunners, Newcastle Choral Society, Joseph Cowen Lifelong Learning Centre CIO, Jazz North-East Limited, Friends of Jesmond Library, D2 Youth Zone Limited, Bringing Words to Life Limited, Anxious Minds, and Better Days.

North Tyneside: Whitley Bay Pantomime Society, Tyneside Outdoors, Killingworth Young People Club, Baby Equipment Loans Service Howdon (BELS), and the exchange North Tyneside Limited.

Northumberland: West Northumberland Foodbank, The Northumbria Historic Church Trust, The Fusiliers Museum of Northumberland, RTC Sports, Pegswood Community Hub Limited, North of Tyne Mountain Rescue Team, Haltwhistle Partnership Limited, Full Circle Food Project, Chrysalis at Tynedale, Bedlington Community Centre, and Autism Northumberland.

Redcar and Cleveland: The Marske Centre Limited, The Friends of Guisborough Forest and Walkway, Redcar Development Trust, Platform Arts Limited, and Cleveland County Guides.

South Tyneside: South Shields Unit 315 of The Sea Cadet Corps, Silverline Memories CIO, Jarrow Football Club, Dyslexia North-East, and KAYAKS.

Stockton-on-Tees: Woodlands Playgroup, John Butterwick Trust Day Care Centre and Hospice, and Egglecliffe Community Association.

Sunderland: Wearside Bridge Club, Sunderland Symphony Orchestra, Sunderland Headlight, St. Mark's Community Association, Southwick and Monkwearmouth Community Transport, Hetton New Dawn Group, Acumen Community Building, Pawz for Thought, and Community Environmental Education Development Trust.

“Giving back to the community in which we live, and work is so important to us, and over the past nine years, we have donated nearly £1 million to over 100 organisations and taken part in various regional initiatives and volunteer days. Community-giving is only possible thanks to the fundraising effort of everyone at North and our Board directors who generously keep our North 150 Fund topped up” (NFPO).

It can be argued that not all raised funds are used for the intended purpose and the creditability of those managing the funds could be questioned given the history surrounding fundraisers. Furthermore, it has also been debated whether this kind of activity can be classified as CSR. Another participant stated the following example:

“In 2020 and 2021, we supported Children’s Cancer North, which is an independent charity with over 40 years of heritage in supporting individuals and families affected

by childhood cancer. Newly formed in 2021, from the marriage of North of England Children's Cancer Research and Children's Cancer Fund, the charities have collectively raised £40 million to support children with cancer in the North-East and Cumbria since 1979" (NFPO).

"Working together in North-East to inspire, support, celebrate and equip autistic and neurodivergent people to fulfil their potential in life." (Kjesbu *et al.*, 2022)

This is an example of an NFPO focusing on cancer research and supporting children and families who are affected by cancer in the North-East of England. However, other participants have argued whether this practice represents the concept of CSR. Some of the other CSR activities are focused on direct community services and education:

"Part of our company corporate social responsibility practice involved in engaging long-term not-for-profit projects within private schools, to provide exceptional education by applying sophisticated and advanced curricula method to produce high qualified rate of students for a better North-East future" (PS).

Another participant from the private industry said:

"The purpose of our company's corporate social responsibility implementations is giving sustainable support to the needy in the North-East of England communities with a tangible outcome. Our organisation's corporate social responsibility practice includes health development projects (care health programme), social schemes (craft and agricultural training projects and medium and small company support programmes) cultural and environmental programmes" (PS).

"We are immensely proud of our North-East roots, and we are committed to giving back to our local community. Our commitment takes many forms including charitable support, mentoring schemes, sponsorships, and volunteering" (PS).

The private companies are mentioned by almost all participants in some of the instances above, capitalise all profits generated is given-back into the community to support education for the less privilege with the goal of better society in the future. Some companies use part of the profit they generate to provide bursaries for outstanding students to support their studies. It can be argued whether these practices should be seen or considered as CSR, and it shows the various ways in which FPOs integrate, implement, and interpret the meaning of CSR. The 500 questionnaire

participants demonstrated their considerable CSR knowledge and activities across a bigger and more diverse range of programmes. Knowing that participants represent various sectors, the viewpoints of the participants depict that CSR practices are sometimes not aligned with organisations' goals or linked to their core business interest, which highlights the fact that the difference between strategic CSR and charitable activities may not always be a factor in making CSR-engagement decisions.

For-profit companies or private organisations see themselves connecting and contributing to their communities by providing education, training, and capacity creation as their role in tackling society's challenges. Outside the general views of what some private companies' perception of CSR is, there are few organisations that suggested that religion is their driving force to participating in CSR activities, while another argued that their CSR engagement is to enhance and improve their organisation's reputation. Despite the discrepancies in some participant's opinions about CSR in their organisations, most participants failed to give a conclusive valuation or opinion regarding their assessment of what their nation of CSR means to the North-East of England corporations, noting that CSR practices were frequently an act of philanthropy, medium of marketing, and enhancement of firm public relations.

Surprisingly, some participants considered CSR as a process of providing mental health support for those with mental health challenges (Sunderland Headlight, 2021). "For our organisation, CSR means building community centres hub freely available for community access for community enterprises and social activities" (Acumen Community Building, 2021). The company's objective is to supply emergency food donations to couples, individuals, and families undergoing financial crises (The Bay Food Bank, 2022). Another participant stated that:

"We do not think anyone in our community should have to face going hungry. That is why we provide three days of nutritionally balanced emergency food and support to local people who are referred to us in crisis. We are part of a nationwide network of Food Bank, supported by the Trussell Trust, working to combat poverty and hunger across the North-East." (D. Jackson, 2019)

A participant said, "To us, this is what corporate social responsibility is all about." Interestingly, there are other participants who believe that their CSR activities are not pronounced as their company engaged in training and providing educational support

to young students to meet 21st-century demand. This revelation is fascinating because the argument suggests that CSR practices emphasise on educational training and are not broadly known in private organisations. This shows that companies want to be noticed and appreciated for their contribution to their society, which is contrary to some participants' expression of not having an interest in being recognised for charitable contributions to their community.

According to Whitfield (2021), the following companies emerged as the top ten North-East Largest companies in 2021: Nissan automotive firm with £4.9 billion turnover, Arriva transport company with £4.8 billion turnover, Go-Ahead Group transport firm with £3.9 billion turnover, Vertu motors corporation with £3 billion turnover, Bellway company with £2.2 billion turnover, Sage Group with £1.9 billion turnover, Northumbrian Water supply company with £938.9 million turnover, Northern power-grid energy company with £849.7 million, Greggs food company with a turnover of £811.3 million, and Redde Northgate corporation with £779.5 million turnover (Business-live, 2022). Among these ten North-East companies, Go-Ahead Group participated in the semi-structured interview of this research, claiming that their organisation is among those supporting economic growth and sustainable corporation in the North-East of England with the following statement:

“How we run our services has a direct impact on a variety of stakeholders. As a responsible business, we operate under five responsible business pillars: better teams, Happier customers, Stronger communities, Safer working, and cleaning environment. This approach enables us to run a profitable, sustainable, and responsible business to deliver long-term benefits for all our stakeholders.” Whitfield (2021),

The participant stated that the Go-Ahead group stressed being a diverse and inclusive company that emphasises development and learning while also promoting higher levels of engagement in our community. The participant suggested that the company recognised that their colleagues and staff are their most valuable resources and Go-Ahead group will continue to empower and invest in them. Their organisation is fully aware of the significance of development and learning and they have the habit of continuous improvement. Furthermore, their firm is the only transportation company

in the North-East of England registered as an official provider to deliver apprenticeships across both rail and bus.

The Better team state the following:

“We strive to be the employer of choice for the transport industry by empowering our workforce and maintaining high levels of employee retention.” Whitfield (2021),

“We are in the business of building relationships with our consumers via the company frontline customer ambassadors, colleagues, and via model social media medium. Because these communications give us the opportunity to have a better understanding of our customers’ needs and identify areas that require improvement. Go-Ahead group offer a different range of adaptable and easy payment methods for their customer easy travel. During the COVID-19 crisis, we reacted immediately and made the necessary adjustments to changing demands of our service users by adjusting the firm timetables to suit essential workers and adding additional bus services to meet-up with government-required social distance.” (Business-live, 2022).

The happier customers team stated the following:

“It is our goal to make each journey as comfortable, reliable, and hassle-free as possible.”

The participant suggested that their company have a decentralised management system that enables their rail and bus corporations to be more responsible towards the needs of their local customers. Additionally, the Go-Ahead group closely works with the communities’ local authority’s charities to provide needed support and assistance to raise awareness of essential causes and needs of the communities while also encouraging its employees to get on board with the local charitable organisation, as the company intends to match the fundraising struggles wherever possible. The stronger community team made the following statement:

“We work and consult with local authorities on all topics that might affect our users, such as road work, new developments and events, we have cultivated partnerships with councils to improve outcomes and services for passengers and three of our regional bus managing directors sit on the boards of their local economic partnerships.” (Business-live, 2022).

“We believe in running our corporation in a sustainable and responsible way, and we help to build thriving economies whereas limiting the amount of impact our company made on the environment. Furthermore, Go-Ahead group continue to trail different way to create new sustainable transport resolutions. In Hove and Brighton, our organisation has launched ‘geo-fenced hybrid electric transport buses that has the capacity to switch to zero-emission when it is within the city centre. Go-Ahead group has also been able to create the first air-filter bus in the entire world in 2019, which could clean the city while it drives through it” (Go-Ahead group, 2021). The participant further noted:

“We are also the most admired transport company in the UK (including airlines and airline groups) for community and environmental responsibility, according to Britain’s longest-running survey of corporate reputation.” (Domingos and Bilsborrow, 2021)

Go-Ahead group’s CSR implementation and practices seem to have covered the fundamental elements of CSR i.e., the environmental, ethical, philanthropic, and economic responsibility, which is an unusual practice compared to other corporations that only get involved in one or two types of CSR. The corporation has demonstrated that other companies are not doing enough to support the community or society where they operate. This might be because of a lack of CSR knowledge regarding short- and long-time benefits that comes along with CSR or the knowledge gap.

Unfortunately, a reasonable number of participants shared this view that suggests CSR is about giving away the corporation’s shareholders’ profits in the name of supporting the needy and the government without expecting anything in return. On the other hand, a good number of participants argued that CSR is beyond companies donating money to charitable causes without expecting a return. Overall, it is the researcher’s opinion that all participants are right at their own level of knowledge that informed their decision-making. Thus, this research intends to enlighten and balance the shareholders’ and stakeholders’ opinions concerning CSR.

“The concept of corporate social responsibility in the North-East of England is extensive practice. Corporate social responsibility practice and programmes need to be more efficient and some of the private industry might not be clear about their CSR role in this perspective. It appears that current corporate social responsibility practices in the North-East of England are separated and scattered, and most are based on

short-term plan instead of long-term business strategies. In most cases, the activities are ineffective and non-related to social development.”

4.4.2 RQ2 – What are the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR policies and practices?

No immediate or return at all for company and cost arguments: The primary arguments against CSR implementation are costs and lack of immediate or no return for the company, even though many CSR initiatives and their benefits are not even considered in detail by companies before jumping into cost conclusion. This is followed by the debate that organisation responsibility is maximised shareholders’ profits, adding that social issues are not the company’s responsibility (Milton, 1962; Shaban and Carroll, 2010; Smith and Rosemary, 2020). By perceiving social issues in this manner, it is implied that the integration of CSR would potentially diminish shareholders’ profits. Moreover, there is a concern that implementing CSR practices may not guarantee any tangible returns for the company, adding to the scepticism surrounding its value (Weber, 2008; Kramer and Porter, 2006; Yang, Lin, and Liou, 2009).

Unrealised potential of CSR: Several companies are blinded by the misconception that CSR practice has no benefits, and they fail to comprehend the full potential rewards and benefits of CSR engagement. Various studies have explored the connections between CSR and profitability; nonetheless, the studies were varied and inconclusive in their findings. Through the data analysis of this study, the researcher can confirm that CSR implementation can increase company profitability and growth. Additionally, it can be challenging when businesses try to put a monetary value on the benefits derived from CSR implantation initiatives, which can lead to an argument that since CSR benefits cannot simply be monetised, it does not add any profitability value to the organisation. Businesses who are trying to measure the rewards and benefits of CSR are advised to look beyond the financial economic value and consider the non-monetary, intangible benefits, and positive brand image that the company can gain with the help of CSR programs. Further research has also shown that by businesses applying the balance scorecard, they can make a reasonable decision that could be

based on metrics and values that may be designed to assist these long-term mindful or conscious benefits (Chowdbury and Jena, 2006; Yang, Lin, Liou, 2009).

CSR improper implantation: Another challenge that might prevent organisations from seeing the benefits of CSR is improper CSR implementation. For example, a company that has tried in the past to implement CSR and failed would be reluctant to try again. Furthermore, when organisations' business aims and objectives are not aligned with their CSR initiatives, there is an increased chance that company profitability would not increase, and the CSR program might even become a liability to the company (*Matt, 2019*). Thus, inadequate ineffective training or lack of training could result in improper CSR implementation (Zhang, Oo and Lim, 2022). Additionally, when employees and managers do not have adequate knowledge of CSR initiatives, it can be challenging for them to affiliate their behaviours towards the organisation's goals and objectives. Hence, without proper CSR implementation, it can be difficult for businesses in the North-East of England to recognise the potential rewards and benefits provided by CSR (Weber, 2008; Alexandra, 2018).

In the North-East of England, the beneficiaries of CSR programmes, according to the participants' suggestions and the researcher's review of their opinion, ranged from the young to the old, private to public sectors, and for-profit companies to NFPOs. The beneficiaries of a company's CSR are determined by the organisation's CSR goals and objectives, which could be classified into internal and external influencers or factors. Companies with internal policies for their CSR will channel their resources towards that direction, such as education, sports, and agriculture. However, the benefactors are selected based on the company criteria. Some companies want mutual publicity or return; thus, they will prefer to sponsor football (soccer) compared to chess. On the other hand, in relation to external consideration, there are beneficiaries who have received donations from the private sector due to their CSR quality proposal, some because of their persistence for change, and others because of calamities, natural disasters or a pandemic. For instance, there are organisations that set aside a specific amount from their annual revenue to support natural tragedies and the beneficiaries are not known until the actual calamity has occurred, such as the COVID-19 crisis or the war between Ukraine and Russia. Others may be influenced or dictated by the law contingent on the industry, such as organisations

engaged in activities that harm the environment including fishing, mining, and oil and gas industries.

The participants of the research expressed their CSR beneficiaries and the reasons behind their CSR practice. Foundation of Light, for instance, noted that their CSR practice supports children/young people, people with disabilities, people of a particular ethnic or racial origin, and the public in the North-East of England (Foundation of Light, 2022). However, there are participants who suggested that a wide range of stakeholders should be included in the CSR beneficiary list, such as suppliers, employees, and communities. One of the participants explained the types of CSR support provided by their organisation: “Included in our CSR practice and events, we encourage our trainers to work hard to ensure the services we provide are suitable for the labour market, and we are also involved in a lot of programmes that support people with special needs such as deaf and Autism. Our CSR programmes emphasise and focus on building human capacity.” (Foundation of Light, 2022).

Surprisingly, most non-government participants failed to consider the potential benefits that are associated with CSR for business or a mutual business community reward. However, there was an exceptional case where one of the participants suggested that CSR should positively impact the community and business. Additionally, a participant explained that the benefits of CSR should include the community where the company operates its business, the organisation’s employees, and the society at large. For example, the company should be able to provide support and training for the community members in their primary place of operation, such as training, recreational centre, staff development for charity and support for single parents.

CSR covers organisations’ practices of being accountable corporate citizens for their employees, customers, shareholders, society, and communities. CSR includes acting for people, profit, and the planet. With sensible CSR initiatives and implementation, shareholders’ and stakeholders’ interests are well-considered in the process of the company’s operations, which include but are not limited to environmental, economic, and social aspects of business activities.

Thus, according to Alaya by Benevity (2022), the general benefits of CSR include an increase in employee engagement, improvement of bottom-line financials, the support

of global and local communities, the enhancement of United Nations 17 sustainable development goals, investment opportunities increase, good media opportunities, the increase of customers loyalty and retention, and the improvement of company branding.

Furthermore, Epstein-Reeves (2022) argued that there are six reasons organisations should embrace CSR despite the shareholders' belief that CSR is about giving away their dividends for no return.

1. **Innovation:** In the CSR context, innovation is a big benefit to society and the company. For example, Unilever's global VP for human resource, marketing, communications, and sustainability explain how Unilever is using "lens sustainability" to innovate a new hair conditioner that uses less water for production.
2. **Cost savings:** CSR practice enables a company to engage in a sustainable journey that will help to reduce costs. For example, General Mills has been able to reduce its energy cost by 20% and saved £500,000 by installing energy monitoring innovative meters in all their plants.
3. **Brand Differentiation:** Using CSR as a medium of brand differentiation used to be the primary objective. Companies such as Timberland were able to find their place and incorporate this into their model; however, as CSR is now being normalised, it is becoming harder to use it for brand differentiation. For example, the "cola war" that has been going on for a long time between Coke and Pepsi with the same approach to CSR with both aiming to achieve zero water usage.
4. **Long-Term Thinking:** McDonald (2022), Unilever's VP, said, "CSR is an effort to look at the company's long-term interest and ensure that the company's future is well-sustainable."
5. **Customers engagement:** Companies can use CSR to engage with their current customers and potential consumers in a new way given that the purpose is sustainable. For example, Walmart has exploited this and used it to establish itself as the number one leader in environmentalism.
6. **Staff engagement:** CSR practice and integration help a company to create a cross-functional global sustainability working team that creates a sustainability action network that helps in engaging employees in local service that emphasises the organisation's CSR priorities (Forbes, 2022; Epstein-Reeves, 2022).

4.4.3 RQ3 – How are the barriers preventing both FPOs and NFPOs in the North-East of England from maximising the benefits of implementing best practices?

The participants represented the public sector, private companies, FPOs and NFPOs and provided a wide scope of ideas and views on themes connected to CSR concept, practice, purpose, and beneficiaries. These interpretations or opinions reflected each participant's own knowledge and understanding of CSR as well as their assessment of the way CSR is presently being implemented and practised in their various organisation in the North-East of England.

The researcher believes that there is a need to explain the difference between CSR and philanthropy, CSR and sustainability, CSR and corporate governance, and CSR and ethics after reviewing the answers of all participants, as it was clear that more than 80% of the participants could not differentiate between these phenomena. Campbell (2022) argued that CSR is an umbrella term with various bunch or branches of different pillars, with philanthropy being one of these pillars. The author suggested that corporate philanthropy represents one of the ways that complement the broader CSR umbrella. Adams (2021) stated that philanthropy is primarily about companies donating to charity to make an economic or social impact, while CSR is the practical exchange of vigour for social influence and demands engagements from all relevant stakeholders, including the community and the employees. In addition, Thacker (2018) explained that philanthropy is about promoting and attempting to bring social change by making generous economic donations, i.e., contributing a portion of their wealth to the cause one believes in. However, they do not get involved in managing their donations, while CSR involves making the main organisation functions of the business more sustainable in a way that does not only benefit just the society and community but improves the business morale, staff retention, employer status of choice, business attraction, and differentiates companies from their competitors as CSR activities demand involvement from all stakeholders comprising the community and the employees. Therefore, it is the research opinion that philanthropy and CSR vary, and their end goals are subjective to different interpretations.

Although organisations have different types of motivations concerning their donations and contributions for their investments, corporate sustainability focuses on company

profitability and growth via international company practices in three core areas of society, such as environmental, social, and economic pillars. The aim is to provide longstanding value for shareholders and stakeholders without engaging the planet, people, and the economy (Adams, 2021). The author also noted that CSR is a broader concept compared to corporate sustainability as CSR helps an organisation to become socially accountable to its community, society, and stakeholders (Adams, 2021).

Table 4.10 The differences between CSR and CS

| Corporate Social Responsibility (CSR) | Corporate Sustainability (CS) |
|---|--|
| <p>Vision CSR looks back and reflects on what the organisation has done to add value to the society.</p> <p>Target CSR targets initiatives are always directly towards formers opinion.</p> <p>Motivation The primary motivation for diving CSR implementation initiatives is to protect the organisation’s reputation</p> | <p>Vision CS looks ahead and develops a strategy for future sustainability.</p> <p>Target CS looks at the entire value chain i.e., everyone from stakeholders to the end consumer.</p> <p>Motivation CS is driven by a desire to create new opportunities for up-and-coming markets</p> |

CSR and corporate governance (CG), from all that has been discussed so far and all the collected data, corporate governance functions distinctively and material, and is well structured, whereas corporation social responsibility does have unspoken rules and regulations however comparing CG, CSR functions freely, it is pertinent to acknowledge that CG is the common far reach method for control in which company takes its governance resolutions. Furthermore, CSR emphasises the internal aspect of self-regulation or individual governance that is connected to external legal processes and regulatory (Nieweler, 2022). It is generally presumed that ethics are a wider concept than CSR. While corporate ethics and CSR are considered closely intertwined, CSR emphasises more on the company’s obligation to the community and society, whereas business ethics covers a broader construct compared to CSR as it encompasses obligations and duties to shareholders, employees, suppliers, customers, and other stakeholders.

From the above discussion, it is evident that the viewpoint emerging among the participants emphasised the view that the concept of CSR is subjective to individual interpretation and organisations' basic knowledge of CSR. All participants were located within the North-East of England, and they argued that the understanding of CSR among corporations and individuals regarding CSR and its benefits to companies besides the common knowledge and suggestions that CSR is about giving away a portion of the company's revenue to charity. More than 60% of both private and public companies' participants concurred that the model or concept of CSR lacked a proper definition (PC and PS) and argued that there is no proper understanding of CSR. However, NFPOs and individual participants suggested that the concept or meaning of CSR differed widely among companies in the North-East of England:

“Corporate social responsibility, in the actual sense, has different meaning or definition, and the understanding of CSR differs from organisation to organisation. But sadly, for some companies in the North-East of England, corporate social responsibility is all about giving cheques to charities to provide economic assistance for specific social programmes.” (Foundation of Light, 2022).

There seems to be a consensus among several participants that the meaning of CSR is sometimes confused with philanthropy and “charitable activities” (PS and PC), thereby creating a direct link between CSR initiatives and philanthropy practices that encourage the habit or culture of giving. For instance, 80% of the participants suggested that they are motivated to engage in CSR practice because of their desire to give back to their community (NFPO).

“In my view, corporate social responsibility is rooted in caring about the needy in our community. CSR concept has been practised in the North-East of England over the years, maybe the process and how corporate social responsibility is managed and organised in a new method. However, I do not think there is much difference between CSR and charitable activities.”

Furthermore, there were other participants who were not sure about the true meaning of CSR, describing it as a voluntary charity engagement and financial contributions to the needy in our society.

“Although there are some organisations that practice corporate social responsibility as a voluntary philanthropy activity notwithstanding the truth that corporate social

responsibility is more than a charitable act. However, I do believe CSR is part of the corporate social responsibility programme.”

These participants’ viewpoints are not surprising as most of the people interviewed in the North-East of England seem to have a consensus of what they understand CSR to be. In summary, all participants have the following to say (“PC” for Private Company, “PS” Public Sector, “NFPO” Not-For-Profit Organisation, and “FPO” For-Profit Organisations):

“For the greater part of organisations, the notion of corporate social responsibility has been connected to companies’ philanthropy donations (regardless of the argument that there is a great difference between CSR and charitable acts). Even though, nowadays, companies are forcing more pressure and demand from the general-public and the government to integrate corporate social responsibility programmes into their company strategies; thus, influencing and motivating some firms to engage in CSR activities to enhance their role and establish their presence in the community where they operate. But for over a decade, the companies in the North-East of England have become greatly aware of corporate social responsibility, not just charitable activities where firms donate money for charitable work, but a core part of company responsibility to support its community, society, and the government (like COVID-19 crisis) as it enhances the company image and supports firms’ growth in one way or another in the long run.”

The views from the participants also suggest that the concept of CSR in North-East of England is often misunderstood with the perceptions of marketing and building public relations. For instance, some participants suggested that CSR is frequently used as a marketing tools strategy (PS and PC), CSR as marketing and public relations instruments (NFPO) advertising their products or services on the charity they have contributed to website and their social media platforms to enhance an organisation’s image and reputation (FPO). In fact, one interview participant believed that the concept of CSR is mostly used by companies for publicity:

“In my humble opinion, there is a lot of confusion and understanding concerning the meaning of corporate social responsibility in the North-East of England. Some of the Northeast companies see CSR as a tool for marketing their products and services.

Further suggested that some organisations are now integrating and including CSR into their organisations' structure in their marketing department agenda" (PS).

"In my view, some corporations are not certain about the real meaning of corporate social responsibility. Because some big organisations recognise corporate social responsibility as a good strategy for marketing their products and services and managing part of their business marketing department, which can draw limited resources" (FPO).

These viewpoints of FPO and Pseemedre are coherent with the opinions of not-for-profit and some of the interviewees, who suggested that although CSR should not seem like philanthropy or a medium for public relations, the concepts of CSR are still often misunderstood in practice and integration. Participants further explained this notion by arguing that there are "some organisations who still believe corporate social responsibility has a direct financial connection with supporting charities aid without a very careful consideration for social or strategies development and improvement."

One of the participants explained his point of view concerning the meaning of CSR:

"I will say in my opinion, that corporate social responsibility is communally beneficial for every party involved, i.e., companies and the societies, where the organisations have responsibilities towards the public. Most essentially, corporations need to comprehend the benefits involved in a relationship are not immediate, but a good, long-term corporate social responsibility mechanism will eventually lead to profit."

This participant connected their meaning and understanding of the CSR concept to that of corporate citizenship and the responsibility of corporations towards society. The participants argued that "corporate citizenship is applicable to businesses who engaged and exercised their ethical responsibility towards the community in a way of donations and providing support regardless of whether the company generate revenue in the process."

In this perspective, the participants associated their understanding of CSR with the framework of good business responsibility and corporate citizenship towards society. The participants noted that "great corporate citizenship applicants to corporations and businesses that exercise or carried out their responsibility towards community in the

way and form of a donation to support the needy in society, notwithstanding whether they make a return in the process or not.”

The participants from both FPOs and NFPOs presented similar views, suggesting that there are some elements of unclear direction and understanding of CSR and its concept among business owners in the northeast of England. A participant from a for-profit company noted that “several small and medium organisations are still unable to explain their corporate social responsibility role” (FP). Although this suggestion was made to complement some big corporations in the North-East of England for their relentless efforts to engage in the implementation of CSR practice effectively and efficiently, the unreserved argument is that there are several differences in the implementation and comprehension of CSR in individual’s own companies. This concurs with other participants’ viewpoints concerning CSR, wherein they state that CSR is often misunderstood or mistaken for public relationships and charity practices. These participants further added that:

“It is my opinion that several organisations are engaging and managing their corporate social responsibility as a strategic mechanism to improve their public relationship and enhance the products image.”

On the other hand, questionnaire participants expressed their meaning of the CSR concept in several ways. They argued that “CSR is the accountability [*sic*], implementation, and practice of environmental, economic, and social activities,” adding that “organisations have the responsibility not cause any harm to society via their business activities.” While some of the other participants gave a broader expression of CSR: “Corporate social responsibility is an ethical duty towards community, and it is bigger than philanthropy.” However, a few participants had high hope and expectations for private firms with respect to CSR:

“Corporate social responsibility is an obligation and not a contribution; hence, it should not be considered or limited to economic contributions but should be seen as a long-term business project. Furthermore, it should be considered as national responsibility and it should be included in PS and PC development work.”

In addition, participants from NFPOs suggested: “The private industries confound CSR concept with acts of philanthropy. Several organisations are not really practicing

CSR because they limit their activities and society engagement to donations and sponsorship.”

The Purpose of CSR

The core purpose of CSR is to offer or give back to society, engage in charitable causes, and provide a reasonable positive social value. Corporations are increasingly engaging in CSR to create a positive brand image and to make a difference in their organisation (Double the Donation, 2022). The participants of this study, who were aware of the concept of CSR purpose, suggested that it is a good business practice that provides the required support to the needy in the community while enhancing social development. However, some of the other participants argued that the purpose of CSR to some businesses is to assist the business to gain needed products and services support; thus, companies should include it in their business strategies. However, there were participants who believed that the purpose of CSR to some companies is to partly provide the government of the country/countries that they operate from the support needed to address the social, economic, and environmental challenges faced by the government, such as the COVID-19 crisis. Furthermore, it was suggested:

“Every company has a duty and care towards the general public and the society in which they operate and should be able to support members of the society and at the same government institutions in order to help develop the community.”

“Gone are the days when the private sector ignored CSR concept because today, the private industries are increasingly becoming aware of corporate social responsibility benefits and role, and the fact that, the government cannot solve or fix the challenges of the stakeholders and shareholders alone. Corporations have the responsibility to provide the needed support in their operation environment and the society at large. In addition, organisations with a great corporate social responsibility success programme, naturally benefit from a good public image and glorified reputation.”

Among the FPO CEOs that participated in this study, one of them demonstrated a good understanding of CSR, its definition, and strategy, and further suggested that CSR practices and engagement should directly result in companies and society benefit. Thus, they argued that the integration of CSR should give a mutually positive outcome to both the business and the society (FPO). This revelation suggested that

there are only a few FPOs in the North-East of England that understand strategic CSR. Likewise, one of the interview participants focused and limited the meaning of CSR to its ethical aspect only, arguing, “Corporate social responsibility is all about protecting and not damaging the environment” (PS). However, it is the general view of most of the for-profit sectors that CSR practices of companies should focus on the issues that impact the community. The participants proposed that “the companies that are engaging in CSR practice should focus on the environment, economy, and society to give the direct assistance needed to individuals and the societies.

This argument was further floated by the participants from NFPOs suggesting, “Corporate social responsibility practice and integration should be part of businesses social development via the delivery of societal and social service activities engagement that demonstrates positive interest in the society and its challenges, and the involvement of the employees, environment, and the community” (PS and PC). Furthermore, one of the semi-structured public sectors (PS) participants suggested and supported the viewpoint that CSR should not be integrated for a short-term but rather a long-term strategy in-order to support and benefit both the company and the community. While most of the participants from NFPOs noted that CSR practice should be engaging for the purpose of community and societal benefits, others concurred that CSR practice and implementation should provide mutual benefits for both the community it operates in and the business itself. Nonetheless, some participants argued that CSR should be engaging to improve the North-East of England community's standard of living. The government sector participants consented that the purpose of CSR should primarily be to support society as part of the companies' way of giving back to the communities where they operate. In line with this revelation, some of the government organisations (city council) participants suggested that CSR should be seen as one of the mediums to use and address the issues that are affecting the community, including “the improvement of environment and society, as well involving in the activities that will help to influence community development and encourage bring sustainable development via providing sustainable beneficial activities to the society.” Serving and supporting the community should be a part of private industries' responsibility, as suggested by one of the private sectors (PS) participants.

4.5 Summary of the Chapter

The chapter discussed the qualitative and quantitative results and findings in response to the three key research questions, which enabled this researcher to achieve the aim of the thesis to provide a critical understanding of the nature of the association/relationship between CSR and CP in both FPOs and NFPOs in the North-East of England. Additionally, the remaining part of the section was divided into four sections. Section 4.2 depicts exploratory qualitative results and findings from the thematic content analysis of the semi-structured interview transcripts using NVivo version 26. The participants included eight CEOs (five from FPOs, and three from NFPOs). This was followed by an initial discussion of findings as they related to each of the three key research questions (RQ1, RQ2, RQ3). Section 4.3 presented the evaluative quantitative results and findings from the questionnaire survey (N = 458). It is important to note that the two-phase design for the fieldwork was implemented sequentially, i.e., the qualitative phase/exploratory informed the quantitative phase/evaluative. Section 4.4 combined the results and findings from the two phases of the study to triangulate the empirical findings in direct response to the three key research questions. Finally, Section 4.5 provided a summary of the chapter and a link to the next chapter on the discussion of the empirical findings.

The chapter conducted a critical review and evaluation of the data gathered from primary sources and then connected this information with the data collected from secondary sources. The findings were systematically presented in relation to the areas identified from the literature review and were further aligned with the research objectives. The chapter reviewed and analysed the research questions and answers provided by the eight participants with relevant case studies and examples to comprehend the results and findings. In addition, a comprehensive evaluation and analysis were conducted on all 483 candidates who responded to the relevant questionnaire. The primary objective was to obtain robust data that would align with the research objectives and goals. Out of the 1000 potential participants who received the questionnaire through Qualtrics, a total of 483 participants provided their diverse perspectives on the various questions posed.

CHAPTER FIVE

Discussion and Interpretation of the Qualitative and Quantitative Findings

5.1. Introduction

The purpose of this chapter is two-fold. First, it discusses and interprets the qualitative findings. Second, it discusses and interprets the quantitative findings in the context of the key gaps in the existing literature and prior studies in response to the three key research questions vis-à-vis the overarching aim of the thesis to provide critical insight into the nature of the association or relationship between CSR and CP in both FPOs and NFPOs in the North-East of England.

The remaining part of this chapter is divided into four sections. Section 5.2 discusses and interprets the exploratory qualitative findings as they relate to the three key research questions (RQ1, RQ2 RQ3). Section 5.3 discusses and interprets the evaluative quantitative findings using SPSS statistics, such as hypotheses testing, multiple regression, and factor analysis. Section 5.4 discusses the mixed or triangulated findings from the two phases of the study to test the significance of the thesis findings and contribution to knowledge concerning the research questions. Finally, Section 5.5 summarises the chapter and links to the next chapter on conclusions and recommendations.

5.2 Discussion and Interpretation of the Exploratory Qualitative Findings

This section discusses and interprets the exploratory qualitative findings as they relate to the three key research questions (RQ1, RQ2 RQ3). This thesis explores the applicability of CSR and CP using the North-East of England as a case study. However, among other objectives, the investigation intends to shed light on the misconception that CSR leads to giving away a percentage of companies' or shareholders' profits without getting or expecting anything in return (Hesterly, 2010). The importance of developing companies' interest in CSR and its implementation has become necessary in the 21st century due to calls from stakeholders, shareholders, the government, and the members of the community (Tilt, 2016; Orlitzky and Moon, 2011). This argument relies on a company's adoption of a humanitarian theory of social responsibility. Furthermore, it is assumed that through CSR, businesses give away their money, which they believe is rightfully other people's money.

Thus, if CSR is assumed to be a procedure in which a company manages its relationships with diverse stakeholders who may have a tangible influence on the company's licence to conduct business, the organisation's situation becomes subject to immediate apparent (Jintao, Licheng and Siqin, 2020). Furthermore, CSR is concerned with building connections and relationships with consumers and engaging in activities that attract and help retain talented employees, as well as risk management and organisation reputation assurance. The market capitalisation of a business often exceeds its property value (Jiayuan, Asta and Justas, 2020). For example, Coca-Cola's intangible assets are 96% of its total assets, on which the company's reputation is highly dependent. Hence, only an unwise person would take risks with their company's public image when they know it plays a major part in the company's representation. However, most shareholders are completely unaware of their company's social responsibilities; thus, it falls on the management to control and protect the company by taking on that responsibility. To begin with, unlike existing studies in this field, this investigation sought to determine the level of CSR awareness among shareholders, stakeholders, government, and the society in the North-East of England and provide them with relevant facts that could shed light on the existing misconceptions about CSR (Peter, 2020; Coca-Cola, 2018; Balarus and Herzegovina, 2021).

This chapter aims to discuss the research findings in connection with existing studies. The chapter first elaborates on the issues arising from using mixed methodology for data collection, as well as the significance of the outcome of the research investigation results. Furthermore, it discusses the key parts of agreements between the participants and sources and the core areas of disagreement among the correspondents. Additionally, it addresses how the findings reflect the results from the secondary data collected in the literature review. Subsequently, it depicts the significant ideas that will help in shaping strategy or policy and its implementation. Finally, the research limitations and any future study direction are presented.

The investigation utilised a mixed methodology to identify the impact of CSR on organisation practice. Theoretically, a mixed method study constitutes the third investigation movement (Johnson *et al.*, 2007; Tashakkori and Creswell, 2007, p. 4), a drive that answers the paradigm argument by implying that is a practical and logical alternative. Although, with citation to pragmatism, epistemology challenges exist upon

a continuum, instead of two opposite poles. Regarding ontology, the realist viewpoints concerning reality contain two parts: i) the agreement between positivism and a pragmatist's opinion about reality being externally independent and ii) the pragmatist's opinion of practicality not being formulated easily as a definition or theory, rather as a rationalist's attempt to communicate something of interest about the fact.

The mixed methodology approach constitutes an attempt to legitimise the application of multiple research approaches in providing answers to the investigation questions, instead of limiting the alternative research choices. It is a creative and expensive method of conducting research that allows a broader room for investigation with options. The combined method consists of complementary and pluralistic, which suggests that investigators take a method of selection electric in nature, as well as the thoughts about the study and its conduct. Thus, the investigation approach should follow the study questions, and a mixture of questions is suggested to be the best and most effective way through which research answers are provided (Johnson *et al.*, 2007; Anthony and Lisa, 2003). This is reflected in this thesis, as it investigated CSR and CP concerning the businesses operating in the North-East of England and shareholders' misconceptions about CSR.

First, CSR was discussed as a component of objective reality, autonomous of our mind which discloses itself via organisations implementing a sequence of measures for determining the impacts of CSR on elements such as the environment of their operations, responsible business, community wellbeing, health, and safety. The acknowledgement of the way each participant corresponds to CSR measures varies from candidate to candidate, with less deterministic patterns.

Hence, regarding legality, instead of employing a distinct subjectivist method, the researcher opted for a middle position because it better suits this investigation (Gabrielle, 2018). For ontology, the opinion of epistemology was motivated by positivist interpretations of independent realism, even though reality was not seen as absolute at the same time (Grant, 2018). However, in the endeavour of this investigation to contribute knowledge on the CSR theme and to gain valuable responses, the investigator had to look for a way that works best to provide the answers that answer the research questions. In this instance, the choice of approach followed the study questions instead of the other way around. Denial of both or

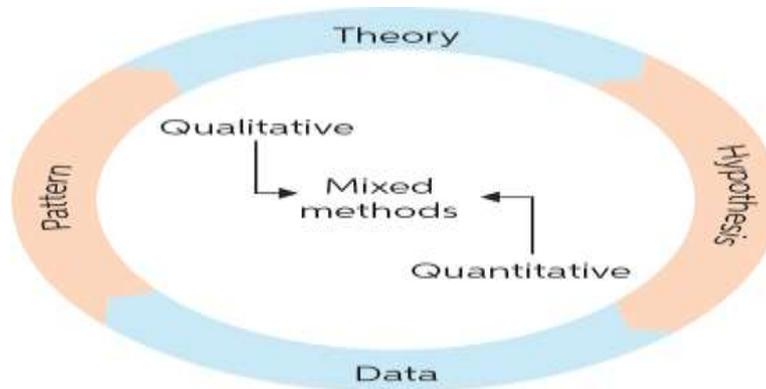
adoption of the combined method investigation as a way of determining the CSR influence on company practice was viewed as the most suitable approach for the study (Rochelle, 2018). To carry out the mixed methodology approach in an effective way, the researcher considered each relevant feature of a qualitative and quantitative study, which enabled the researcher to obtain a thorough comprehension of the weaknesses or strengths of both research methods (Jack, 2019). In-particular this was done to determine prevalent tendencies concerning how, why, and in what context businesses adopt CSR because of the absence of relevant information and data (Jannique and Van, 2020).

A quantitative approach was used for the development of hypotheses and existing theories, which enabled the researcher to test certain answers concerning the investigation questions. Due to that, the researcher gained sets of responses to these questions. To enhance the results validity of the method, the qualitative approach was selected as the other choice. The application of the qualitative approach helped the researcher draw a reasonable conclusion from the quantitative results (Sullivan and Eime, 2019).

The combination of these results and conclusions enabled this research to produce enhanced and superior findings compared to those in a mono-method investigation. Notwithstanding the research conclusion was substantiated by the inclusion of qualitative analysis, although, this is not always the case; in some cases, the findings might be conflicted. Thus, if this was the outcome of this study, the researcher would have enhanced his information or knowledge and modified the conclusions and interpretations accordingly (Johnson *et al.*, 2007). Moreover, the investigator shares the viewpoints and considers that the objective of the combined approaches is not to research for corroboration but to increase the researcher's understanding (Creswell and Tashakkori, 2007). In this case, the investigator intends to enhance the understanding and knowledge concerning the influence of CSR and CP in for-profit and not-for-profit business practice in the North-East of England. This research demonstrates that the combination of both methodology and its application in this research is necessary and feasible in some cases. Furthermore, the application of a mixed methodology approach enables the researcher to apply the positive features of quantitative and qualitative methods. However, the combined knowledge from both methods results in superior findings. Therefore, this investigation advocates for the

needs-based method to investigate the approach and choice concept (Grant, Rochelle, and Gabrielle, 2018; Uffelen and Jack, 2019).

Figure 5.1 Mixed-methods Concept



Source: Chegg (2021)

5.2.1 The Investigation Significant

The investigation's findings have a significant implication for the study and improvement of the CSR hypothesis in several ways. Predominately, by conceptualising CSR as an organisation's procedure-oriented concept, this investigation attributes immense importance to the effects of company operations as well as the tools or policies that businesses employ to alleviate those impacts. This argument is supported by Wood (2010) and Hatch and Godfrey (2007), as they focus on investigating CSR research procedures and the results of a company implementing CSR. The outcomes of their investigations forge a strong empirical foundation upon which a workable direction in CSR analysis is built. Moreover, the results obtained from the semi-structured interviews and the questionnaire data collected from 483 participants have a significant implication for investigators who apply narrow indicators of CSR practices. For example, Rodrigues and Branco (2006), Chapple and Moon (2008), Avshalom and Tal (2008), Runhaar and Lafferty (2009), and Bondy *et al.* (2008) effectively replaced analysis company expression for their actual analysis of the company actions. These researchers believe that to appraise the influence of CSR on organisation practice, academics are required to apply more reliable statistics of performance. Tim (2021) stated, "CSR is a business concept that believes firms are not only responsible for creating value for shareholders but should also seek to benefit the broader community in which it exists."

Even though the theory has been existing for decades, the concept has significantly grown over recent years as customers and stakeholders have become more and more aware and conscious of issues and challenges such as income inequality, climate change, unfair labour practices, healthcare disparities, and gender inequality (Catherine, 2021). As is frequently the case, this increase in customer awareness has led to organisations embracing CSR practices. According to Harvard Business School (2021), 90% of businesses on the S&P 500 index that was published in 2019, compared to 20% of the businesses on the index published in 2011 (Catherine, 2021; Tim, 2021).

Table 5.1 CSR statistics about shareholders and customers’ beliefs (Tim, 2021; The Harvard Business School, 2021).

| Statistics % | For Shareholders/Investors | For Customers |
|--|-----------------------------------|----------------------|
| Is CSR more important than shareholder’s profit? | 37% | 70% |
| What percentage (%) of investors and customers are motivated by CSR? | 73% | 77% |
| What % of shareholders and customers are interested in understanding CSR? | 27% | 41% |
| How many % of customers and investors dislike unethical business activities? | 21% | 25% |
| What % of customers and investors consider it important for a firm to take a stand on environmental, social, and political issues? | 48% | 55% |

The above results from Tim’s (2021) investigation further confirmed the data collected from both questionnaires answered by and semi-structured interviews of the participants of this investigation, which consists of over 500 candidates who verified that even though companies cannot disregard the demand to earn a profit, the public expects businesses to be able to balance this need against other priorities, such as

CSR activities. Furthermore, Tim's statistical report on CSR further argued that businesses can realise a considerable number of rewards if they are willing to prioritise CSR initiatives and work these initiatives into their strategic plans, which in return will attract both investors and customers. This statement is also in line with this research investigation as confirmed by 483 participants that took part in the questionnaire and the eight who participated in the semi-structured research interviews. In addition, it is surprising that younger financiers are more and more interested in understanding an organisation's CSR efforts compared to the older generations. As indicated by the results shown above, this is likely to increase as younger future investors seek to comprehend how the companies, they invest their money in impact the world and society. Simply put, "there is no more hiding place for irresponsible business activities." (Onkila and Sarna, 2022a)

Additionally, the respondents believe that any company that knowingly participates in dishonest or otherwise environmentally and socially harmful behaviour is at risk of losing an essential percentage of business and potential customers. This is also linked to this investigation's outcomes as noted by the participants. Finally, the report noted that for a company or customers to take a stand comes with its risks. About 54% of the consumers stated that they will stop purchasing from any company that fails to take a stand on social issues, and 48% of investors confirmed they will not invest in any business with no social issue strategy in their business policy. In addition, 48% of shareholders went further to dispose of their shareholders from organisations not engaged in CSR practices.

The results of this research suggest that the examination of CSR activities demands more of a holistic method to identify how CSR is implemented by organisations. In the way of analysing how and why and regarding the context in which businesses use CSR practices, this investigation provides a productive foundation for a new direction of analysis into the investigation of such activities. Furthermore, the results obtained from all participants suggest that within the worldwide business environment, self-regulation procedures fail to set stipulations for a proper functioning market and the encouragement of CSR practices. These results further advanced already existing knowledge regarding the effectiveness of businesses' self-regulatory implements by reinforcing the viewpoints presented by previous findings that the advancement of

CSR as a charitable framework suggests the attempts of companies to satisfy their interests over social responsibility (Haufler, 2003; Campbell, 2007).

The evidence obtained suggests the need to disregard the enthusiastic rhetoric method that argues that businesses will voluntarily implement environmental and social practices. It should not be ignored that, by nature, companies are set up for the sole purpose of profit maximisation (Campbell, 2007). Therefore, regardless of how many constraints are imposed directly or indirectly by stakeholders, government, and other entities, businesses will always prioritise profit maximisation for shareholders before considering anything else. This shows that giving authority to a company's incentive to self-regulate its activities will only be productive if all parties involved have a better understanding of each other, given that contemporary markets are branded by data asymmetries (Vogel, 2005; Terlaak, 2007, Akerlof, 1970). Thus, it is clear, that self-regulatory strategies are ineffective. In contrast, it is highly likely that the past existing evidence asymmetries will lead to an outcome that is inefficient to deal with the social challenges where low-quality independent regulatory strategies are sold. Therefore, investigators must consider this limitation in full when dealing with independent regulatory measures.

Most importantly, this research has produced reasonable results to support the case for CSR and its integration into the business environment in the North-East of England while the existing investigation in CSR has been governed by this method (Scherer and Palazzo, 2006). The research's results suggested that businesses' decision to implement CSR is driven by self-protective reasons, which include ensuring competitiveness and legitimacy instead of per se business. This finding has significant implications because the results reinforce the opinion that the evaluation of CSR through the eye of economic performance failed to understand the important aspects of CSR practices, even though it does not have much to offer about a comprehensive explanation of the subject matter.

Furthermore, the limitation of an organisation's framework for CSR research has been flagged by other researchers who noted that it may not be a productive medium for investigation at this time (Wood, 2010). In this framework, the results of the findings of this thesis will support shifting the assessment of the implementation of CSR practices far from the limited perspective of company shareholders.

Table 5.2 Key Agreement between participants and sources

| Elements | Out of 100% (458) | Out of 100% (458) |
|--|--|---|
| Participants' awareness of CSR | 9% of the participants are not aware of CSR. | 91% of the participants are aware of CSR. |
| Participants' CSR knowledge level | 25% of the participants have zero knowledge about CSR | 75% of the participants confirmed they have CSR knowledge |
| Participants' attention to a company's CSR policy as a customer | 13% of the participants noted that they do not pay any attention to firm CSR policy as customers | 87% of the participants stated that they pay attention to a firm's CSR policy as a customer |
| dParticipants' attention to a company's CSR policy as an employee | 13% of the participants noted that they do not pay any attention to a firm's CSR policy as an employee | 87% of the research participants stated that they do pay attention to a firm's CSR policy as an employee |
| Does an organisation's CSR policy impact employee performance or acceptance? | 13% of the participants said yes | 87% of the participants said no |
| Does an organisation's environmental impact influence customer purchase? | 5% of the participants said that it does not | 95% of the participants said that it does |
| CSR affects a company's brand image | 17% of the participants disagreed | 83% of the participants agreed |
| Why companies get involved in CSR | 12% of the participants disagreed | To improve company image: 34% To attract employees: 3% To help society and the environment: 45% To increase revenue: 6% To attract customers: 11% |
| What makes a company responsible? | 17% disagreed | Following legal requirements, offering good quality products, being environmentally friendly, involvement in social campaigns, fair treatment of employees, employing disabled people: 73%. All participants agreed to all the above. |
| Do bad CSR tracking records affect company performance? | 34% of the participants disagreed. | 66% of the participants agreed |

| | | |
|---|--|---------------------------------|
| Participants willingness to pay extra for products or services of a company with CSR practice | 11% of the participants disagreed | 98% of the participants agreed |
| Does CSR engagement influence customer purchase decisions? | 78% of the participants disagreed | 22% of the participants agreed |
| Do you care whether a company operates responsibly or not | 4% of the participants do not care | 96% of the participants care |
| What are the barriers hindering CSR implementation? | Lack of CSR knowledge Lack of government legislation Lack of benefit to business High cost of implementation Lack of CSR implantation skills | 15% 21% 17% 14% 14% |
| Main benefits of CSR | Enhances business reputation. Improves relationships with suppliers, institutions, community, and stakeholders | 65% 35% |

The above is the key summary of the data collected from both the semi-structured interview respondents and questionnaire participants. It highlights the core areas of agreement and disagreement between the participants. On the issue of CSR awareness, 91% of participants confirmed they are aware of CSR. This reinforced the data gathered from the literature review in Chapter Two of this thesis (Hency, 2019; Tim, 2022; Olufolakemi and Deborah; 2021; Grabara, Dura and Driga, 2016). However, 9% of the participants confirmed that they were not aware of CSR. This also substantiated the collected information for this investigation literature review, as noted by Wolska (2015), Baleanu *et al.* (2011), Anca *et al.* (2011), United Nations Development Programme (2017), Paliwoda-Matiolahska (2015), and Tormo-Carbo *et al.* (2016). Furthermore, the investigation results argue that although 91% of the participants are aware of CSR, it does not mean they are involved in CSR practices or implementation, thus drawing attention to the difference between being aware of something and doing it (Alan and Sarah, 2008). CSR comes with several benefits, and people are aware of it, but many are still not embracing it (Alaya, 2022). Below are

some of the benefits of CSR, according to Larry (2020), Jason (2019), and Jakub *et al.* (2019):

- A. CSR involvement increases employee engagement: Employee engagement does not only include KPI to measure CSR implementation and effectiveness, it also serves as a positive metric to enhance other business implementation statistics. This investigation's results and its literature review reaffirm that CSR engagement increases staff productivity by 17%, and companies are 20% more profitable with a 41% lower absenteeism rate. This is translated into £550 billion annual financial gain for businesses.

“Giving back to the community is a virtuous cycle in which engaged employees are enriched by volunteering opportunities that further engage and encourage them. Corporate philanthropy engages entire organisations, from marketing executives to operations leaders” (Jakub *et al.*, 2019).

- B. CSR improves company finances: When an organisation is trying to win-buy from executives for their CSR activities, it often waterfalls to economic benefits. Shareholders are interested in knowing if this project will result in a positive ROI. Although the numbers can be challenging to verify, sustainable initiatives and digital CSR have positively impacted the businesses' bottom line (Stephanie, 2021).
- C. CSR supports global and local communities: CSR involvement gives a business the platform and leverage it needs to make a positive difference in its local communities and across the world. Businesses are usually a collection of like-minded people who are working together towards a common larger goal and vision. If they can find a CSR program that suits the business values, they have the chance to create a reasonable positive impact on their operation environment. TOMS is a fantastic example of a company that has used this initiative to support the global world and communities (Amy, 2019). TOMS's CSR programs drive its business vision, and it is at the forefront of its company product. The shoe brand has positively influenced over 100 million lives through its initiatives with a commitment of £6.5 million for charity grants and £700,000 for weekly safe water suppliers (TOMS, 2019).
- D. CSR increases investment opportunities for a company: As of today, the global sustainable investment is over £30 trillion internationally, which has gone up 68% since 2014 and ten-fold since 2020, as noted by the chairman and CEO of BlackRock

Larry Fink in the 2020 annual report of the company. He further argued, “While governments must lead the way in this transition, companies and investors also have a meaningful role to play.” (Ali, Frynas and Mahmood, 2017b)

- E. CSR presents a company with good press opportunities: Impactful CSR programs can provide a company with excellent press. Thus, the results of this research confirmed that companies struggling to gain online attention can use CSR initiatives to market their products and gain online presence and awareness of their brand. However, it is important to note that CSR initiatives that are authentic are being referred to as “greenwashing”, and this can make people question the company’s actions (Magda, 2020).
- F. CSR improves company branding: A good CSR initiative improves business branding, and this is supported by the results and literature review of this thesis. Mason (2019) suggested that 82% of consumers confirmed they will consider company CSR activities before buying their products, and 92% of stakeholders said they will consider alternative business offers of companies involved in CSR practices.

Notwithstanding the investigation results from the mixed methodology data collected and coupled with information gathered from the literature review on CSR awareness, level of CSR knowledge among the participants, the participants’ attention to a company’s CSR policy, the respondents’ knowledge about a business’s CSR policy, the impact of an organisation’s CSR on employee performance or acceptance, if the organisation’s environmental impact influences customer purchase, and whether CSR affects a company’s brand image positively, the outcomes have not dispersed the confusion among businesses because the companies’ potential to advance the company CSR performance. The findings suggested that businesses’ decision to be involved in CSR is mostly determined by consumer requirements, access to market, and customer market requirements. Likewise, the results from the investigation indicated that organisations may voluntarily implement CSR as a way of self-regulating their business activities because of the pressure coming from the government and the community members of the society.

The data collected during the semi-structured interview also assisted the abovementioned findings, which further increases the validity and confidence in the results. The results demonstrated and revealed the importance of the benefits of CSR and how CSR can help organisations brand their products’ image. However, a small

fraction of the results opposes this idea. Consequently, the research findings contribute to relevant areas of knowledge by highlighting the significance of internal and external forces on organisations' decision-making regarding CSR initiatives and emphasising the importance of the movement pressures from shareholders and stakeholders to the right thing. Thus, any company that does want to lose its competitive advantage and legitimacy must implement CSR practices (Jason, 2019). Therefore, due to the significant impact of government, customers, and the general market demand on legitimacy and competitiveness, it can be suggested that organisations engaged in CSR practices to stay ahead of their competitors draw attention. A company's CSR practices can also confirm the company's conformance to government requirements and market norms, which is a good attribute to have in terms of firms defending themselves against negative narratives and gaining a competitive advantage over their rivals (Porter *et al.*, 2009; Clelland, 2004).

To conclude, these findings contradict the points expressed and suggested by shareholders and others who argued that CSR is about a company giving away some portion of its revenue without getting anything or expecting any return and the opinion that businesses will willingly adopt CSR practices because their implementation of CSR will enhance their organisation social performance and financial outcomes. Furthermore, the results contest the suggestions of those academic scholars who noted that businesses are motivated to wilfully involve in CSR initiatives based on their sense of philanthropy and social responsibility, even though these motivations rule out the findings contained in this research and additionally contribute more evidence that stressed the essential of considering CSR for companies that want to gain competitive advantage and good press (Lee and Kotler 2005; Ruiz and Martin; Gonzalez-Benito, 2005; Kolk, 2010; Heugens *et al.*, 2008; Campbell, 2007; Hunter and Bansal; 2003).

The results demonstrated that 90.74% of the participants (out of 324), with male and female ages ranging between 18 to 64, were extremely, fairly, somewhat, and reasonably aware of the CSR concept. About 9.26% of the participants said they had not heard about CSR or the growing increase in campaigns and the interests of stakeholders and shareholders regarding the concept of CSR (Tilt, 2016). However, the results also confirmed that more work must be done for the businesses and community people in the North-East of England to comprehend CSR and the community and businesses must be educated on the subject of CSR; further research

is also needed on the nature, meaning, benefits and importance of CSR for companies and the communities they operate (Burchel and Cook, 2006).

Furthermore, the investigation results also confirmed that one of the factors that attract potential employees to an organisation is the employment benefits associated with job security, managerial quality, wages and salaries, staff participation in decision-making, and career prospects. These factors are in line with the information gathered in this research literature review, as noted by Duda (2014), Hiltrop (1999), Saks *et al.* (1996), and Jones *et al.* (2014). Although the percentage of those motivated by job security, managerial quality, wages and salaries, staff participation in decision-making, and career prospects is relatively small, this indicates that employees are influenced by their company's social responsibility and their input and output into the company's activities (Giannantonio and Goltz, 1995; Barney and Hesterly, 2010; Burchel and Cook, 2006; Jones *et al.*, 2014). Companies are owned and set up by shareholders to make money for themselves rather than giving them away for donations; thus, managers who spend money on CSR are considered stealing from shareholders. *laisser-faire* 1980s arguments which are still advocated today by Elaine Sternberg. Elaine (1992) suggested that there are civil human rights defences against CSR that include the argument that the stakeholder method of management denies shareholders of their business property rights. Elaine further noted that the aims and objectives required by conservation viewpoints of CSR are meaningless. However, not all features of CSR are capable of this, adding that corporations are expected to demonstrate decency, fairness, and honesty in their pursuit of profit (Amanda, 2022; The Nation, 2022).

Core Areas of Disagreement Between Participants

Employees: To discuss the key areas of disagreement between participants and sources from the research questionnaire and semi-structured interview, the researcher looked at the following responses from the participants: "Does an organisation's CSR impact employee performance or acceptance?" About 13% of the participants disagreed, and 87% agreed. This shows that the performance of 87% of a company's employees will drop if the organisation is not involved in CSR. The results should not be ignored because many investigations have verified the important influence of CSR on staff performance (Nkeobuna and Ugoani, 2020; Chaudhary,

2020; Mulej *et al.*, 2020; Ali *et al.*, 2020; Sarfraz *et al.*, 2018; Yu, 2015; Nazir *et al.*, 2020; Marci, 2021). The authors (Ali *et al.*, 2020) have argued that staff in socially responsible companies demonstrate healthier performance as the businesses reward their staff with better pay as motivation and an incentive to increase the company's income and sales. Suwandee and Shuli (2017) further discovered that staff perceived CSR as having a meaningful impact on the performance of a firm's employees.

This research findings and scholarly review of this matter further affirm the argument that companies should not ignore the role of employees in their pursuit to achieve their organisation goals and the call for CSR integration into their business strategies if they wish to survive in today's business world. The research conducted on Indian companies' executives by Chaudbary in 2020 revealed that a significant number of employees disclosed that CSR practices influence their job performance and citizenship behaviour towards the organisation. This study also found that companies involved in CSR are likely to influence their employees to go above and beyond in carrying out their normal job duties to further the company's goals and interests and improve their performance. In addition, Marci (2021) endorsed the suggestion that CSR has an important role in staff decision-making, stating that employees are now realising they have the choice to work with a company that complements social wellness and their passions. On the other hand, companies are seeking to implement CSR and employee engagement initiatives to meet this new demand trend. For instance, 86% of the participants in another study and 78% of those in the current one agreed that they are willing to take a pay cut to work for organisations that share their values; 86% of the organisations also said that their staff expect them to provide opportunities for them to be involved in communities activities; 71% of investors confirmed that they are more willing to donate and invest in companies whose missions and values are in line with their employees' and communities' interests; and 60% of the employees agreed that they want to work for organisations whose culture supports charitable activities and volunteering. Although the percentage of those who disagreed with all these is low, it cannot be overlooked, as 13% of the market can significantly affect a company's annual revenue.

Environment: Different scholars have deliberated on CSR and environmental influence in a company's relationship with stakeholders and shareholders, such as Farooq *et al.* (2014), Turker (2009), Shahzad *et al.* (2020), Earth Watch Europe

(2023), and Shafiul and Zahidul (2019) noted that the activities businesses carry out to save and support the climate and environment as well as manage and reduce their waste releases are referred to as CSR. This idea is in line with the research findings and analysis that corporate entities are now focusing more on how their activities impact and affect the environment in which they conduct their business activities for improvement coupled with some countries now enforcing regulations to meet environmental requirements and standards.

The results analysis and other scholars' work on this area further affirmed that carrying out social responsibilities towards business operations communities help organisations achieve sustainable environment development and good public reputation, which is essential in surviving in today's business world. This is in agreement with the current investigation's findings, as 5% of the participants disagreed that an organisation's environmental impact does not influence their purchase decision, while 95% of correspondents agreed. This tells a lot about the rising interest of society and stakeholders in how a business's behaviour will either attract more customers and increase its annual revenue or push consumers and investors away from it and reduce the company's annual turnover. Although 5% of the research participants and some scholars disagreed with the arguments, the fact is that organisation impact or effect plays a great deal in a business's success in today's business environment (Montiel, 2008; Abdin *et al.*, 2018; Trendafilova and Babiak, 2011).

Brand Image: Today, the world is undoubtedly a global village due to information technology, which is making it challenging for any company to hide its business activities (Asif and Jamshed, 2020). Each celebrated global brand has marked its existence in almost all frontier countries as a strategy to gain more customers, be it car manufacturing industries, logistics companies, suppliers, sellers, and consumers. Thus, stakeholders of each international brand are affected by their competitor's management, and this research and other investigations have confirmed that CSR can be deployed as a weapon of competitive advantage the nature of the brand notwithstanding. Past investigations have indicated that CSR is one of the determinable factors in building equity. However, these results are an extension of previous work on CSR and brand empirical research. The findings revealed that CSR implementation has a highly positive impact on brand equity and brand reputation.

According to the results, a business's brand reputation has a substantial effect on brand equity in all industries. The research findings also confirmed that 83% of the participants agreed that CSR activities affect a company's brand image, while 17% disagreed. However, the literature review further suggested that CSR has a direct link to a company's brand image and considered CSR as one of the important business strategies to be used to transform or repair a brand's reputation, which further enforces some of the participants' answers that CSR activities strengthen company relationship among stakeholders (Smith, 2020; Chen and Hussain, 2019; Carroll, 1991; McWilliams and Wright, 2006).

Therefore, the findings from the mixed methodology data analysis further confirm these claims as they are shown that a company's motivation for engaging in CSR practices is to convince stakeholders and society that their CSR programs are within the regulatory framework. The company hopes to gain public attention in a positive way that is beneficiary for its brand and image while increasing the popularity of its products and services, simultaneously breaking into a new target market, and gaining a competitive edge over its competitors. Furthermore, the results also argue that although some companies claim to be involved in CSR to support their community and for good environmental causes, businesses use CSR not just for charitable initiatives but to also promote their brand image and generate more revenue and good publicity. In addition, this research's results analysis and other previous scholarly investigations confirm that CSR initiatives have created a landing spot in the minds of customers targeted by companies because of the international competition, the increase in social media cluster, and less differentiation in different companies' branding, as businesses are now applying different methods to increase their tangible assets values. Thus, CSR not only helps to create brand awareness among other customers but also results in a positive image in the minds of both current and potential consumers (Vinay and Kajal, 2013; David, 1991; Angshuman, 2007; Balmer, 2006).

Why Companies Get Involved in CSR: The participants suggested that companies get involved in CSR because they want to improve their organisation image (34%), attract talented employees (3%), support environmental and societal issues (45%), increase organisation revenue (6%), and retain and attract existing and potential customers (11%). On the other hand, 12% of the research participants said that none of the listed reasons matter for CSR implementation. Around 12% of this study's

participants who disagreed with other respondents confirm the following scholars' arguments outside the listed elements: the catalytic oil spill of Exxon Valdez, Shell oil Brent Spar spill, the Ken Saro-Wiwa hanging, Ogoni rights in the Niger Delta of Nigeria are the core causes that awakened the CSR movement (Reis *et al.*, 2004). Therefore, according to Reis *et al.* (2004), the reasons companies implement CSR today are fundamental because of the overwhelming move in interaction on different media (social media platforms), individual awareness, the market demand, the increase in stakeholder expectations, supply chains responsibility, and the increasing pressure from state and shareholders (Betton and Pena, 2004).

This further reinforces the analysis, discussions, and previous research on the same subject matter that implementation of CSR inevitably enhances companies' revenues and shines light on an organisation's public image and brand, employee retention and attraction, and new investors' interest as the reasons companies get involved in CSR. However, it should be noted that organisations get involved in CSR for other different reasons as well, such as for charitable causes without any return expectations and to provide the needy in the communities and societies the support they need to survive during natural disasters, for example, the earthquakes in Turkey and Syria or the outbreak of the COVID-19 pandemic (British Red Cross, 2023; Zaheena, 2023; David, 2023; WHO, 2020; Femi and Burner 2019; Winnie, 2020; The Economic Times, 2013).

5.3 Discussion and Interpretation of the Evaluative Quantitative Results and Findings

This section discusses and interprets the evaluative quantitative findings using SPSS statistics, i.e., hypotheses testing, multiple regression, and factor analysis. The issue of CSR and CP is one of the core discussions and critical analyses of this research. The investigation findings disclosed that 17% of the participants disagreed with 73% of the investigation's respondents, who suggested that the following CSR initiatives represent a responsible business: meeting legal requirements, offering good quality products, being environment-friendly, involving in social campaigns, providing fair treatment to employees, employing disabled people, and balancing shareholders' and stakeholders' needs. Moreover, previous studies by various authors concord with the research assessment; however, 17% of the research participants' outcomes disagreed with these arguments. Furthermore, Richard (2020) suggested the following hypotheses as a determinant factor to prove a business is socially responsible.

H1 – Cause-associated marketing: A good sign of a socially responsible organisation is cause-associated marketing. Businesses employ this strategy to create awareness about a particular cause that they care about, such as providing a cost-free web conference software like PayPal or working with charitable-related products and services to support NFPOs. In addition, some businesses are involved in a cause-related advertisement by donating some or all of their profit or products to a charitable cause, such as a non-profit sponsor working in agreement to assist CSR activities exposure and purchasing a commodity to provide a product scheme. Also, Markstein (2019) and Emily (2023) further confirmed all arguments that 70% of consumers are interested in brands that address CSR issues, while 64% were repeat customers of companies with CSR initiatives (Sofia, 2020).

H2 – Philanthropy: This refers to a philanthropic responsibility corporations engage in with the aims, objectives, and goals for the initiatives that actively benefit society, and a major aspect of this is donations from companies' earnings towards causes within a local community. Hence, it is the first thing people think of when they hear about CSR companies, believing that such companies donate money to charitable causes and are, thus, socially responsible. This research found this idea somewhat true. Thus, CSR provides an avenue for organisations to raise their company profile and their brand image while improving their public reputation. Additionally, statistics also show that 70% of consumers are likely to buy products and services from businesses that assist charitable causes, which further confirms the literature review of this thesis and mixed data collected findings that show that a company can gain great target market audiences by engaging in charitable donations. However, 17% of this study's participants disagreed with this result, which is reasonable because it must be ensured that organisations are not simply implementing CSR in a "Hot-Topic" because of publicity, a concept known as "pinkwashing". An example of this is a company that decides to embark on the LGBT cause to take advantage of the potential market, such as "Burger King Pride Whopper", without the provision of genuine and sufficient help to the community. Therefore, corporate philanthropy is more than just donating money for charitable, as it represents an organisation's commitment to a specific cause, and can come in different forms, such as volunteering (Walmart), donation match (Microsoft), and nonmonetary donation (Aldi; Niels, 2023; Nicole, 2023; Mark, 2020).

H3 – Ethics: Organisation ethics and values are more important now than ever. Consumers are looking for businesses with ethics and values, and investors are looking to invest in socially responsible organisations that will generate profit. In 2008, a lack of ethics and values led to the economic collapse of Wall Street (Rosemary, 2019). Thus, ethical behaviour is among the most essential attributes a company must have to seem like a responsible business. Thus, notwithstanding the percentage of the participants of this research and other academic scholars who disagreed with the role of ethics in business success, the majority of the participants and other previous investigations have proven that ethical principal engagement as a company is not only the morally right thing to do but that organisations committed to ethical behaviour in conducting their business outperform other companies that do not. Although there are arguments about the seriousness of allowing companies to regulate themselves, the ethics hypothesis suggested that companies have the ethical duties to self-regulate. Characteristics of ethical products; ethical products or services should not impact the society and the environment negatively, is transparent in developing and maintaining trustworthy and honest communication with the stakeholders; they do what they say they will do, not say one thing, and do something different (Nicole, 2020; Michael, 2022; Joel, 2022)

H4 – Community Environment: The cultural and demographic features are said to be the most fundamental elements of a community reflecting on their choice of stakeholders in the community, as demonstrated in this research and already existing literature (Becker *et al.*, 2011). Peterson *et al.* (2001) argued that religious residents and local seniors are the most imperative stakeholders in any community. In addition, the investigation conducted by Giuli and Kostovetsky (2014), using a sample of 3104 companies, discovered that the segment of religious and senior people adherents in any community both correlated with the company's level of social responsibility. Therefore, with these findings and existing literature, it can be said that organisations should not limit their support to only well-known, global non-profit organisations. Rather, companies should be willing to give back to the local community where they conduct their business, irrespective of their business size. However, some participants noted that aside from donating support to local charities, there are different creative ways companies can be socially responsible to support their society, such as helping the local community transport food and other equipment, providing free training and

teaching for the community members who cannot afford to do so, supplying gifts for the community children during holidays for social life improvement, and visiting the elderly in the community with supplies that will help make their lives less isolated. Google is a good example of a company providing the community with educational materials (Dominic, 2020; Anya, 2020; Dejun, Chen, and Sibon. 2016)

H5 – Business Culture: This hypothesis noted that a real-world business should have ethical practices in its strategies for dealing with external and internal issues, such as handling its products and services and media perception. This suggestion is in line with existing literature and the findings of this research, which further confirms that unethical business culture is a business practice that contradicts what a company advocates and what it does. Thus, a responsible business should be able to respect employees and customers which entails not restricting the employees' rights, their legal deserve benefits, vacations, and working hours flexibility. Statistics have shown that 88% of staff reaffirmed that organisation culture is critical. Additionally, results also demonstrated that 35% of unemployed people are willing to reject employment offers from companies with a culture unsuitable for responsible business, and employees who are unhappy with their organisation culture are 25% more likely to resign from their job. A few participants disagreed that company culture matters, but this research and existing studies provide evidence for the contrary (Richard, 2020; Stulz *et al.*, 2003; Kim *et al.*, 2015).

Bad CSR tracking records affect company performance: According to the KPMG survey of CSR report conducted by Jose and Adrian (2017), more than 90% of the 250 largest international businesses in terms of their annual revenue now publish the details of their CSR practices in their yearly report. Could this be the reason bad CSR reputation affect organisation with such? The results of this research and existing literature agreed that bad CSR practices can damage an organisation's revenue and performance, which is why 66% of this investigation's participants agreed with these arguments. Nevertheless, 34% of the participants disagreed with other existing studies on this same subject matter, including John (2022), who noted that CSR mistakes can destroy or even ruin an organisation's reputation; therefore, it is essential to carefully organise and implement a CSR strategy. A good example is the recent attempt by the British government to plant 6000 trees that resulted in the destruction of host trees

and damage to the local environment. On the other hand, good CSR practices come with enormous benefits, which are shown in the figure below.

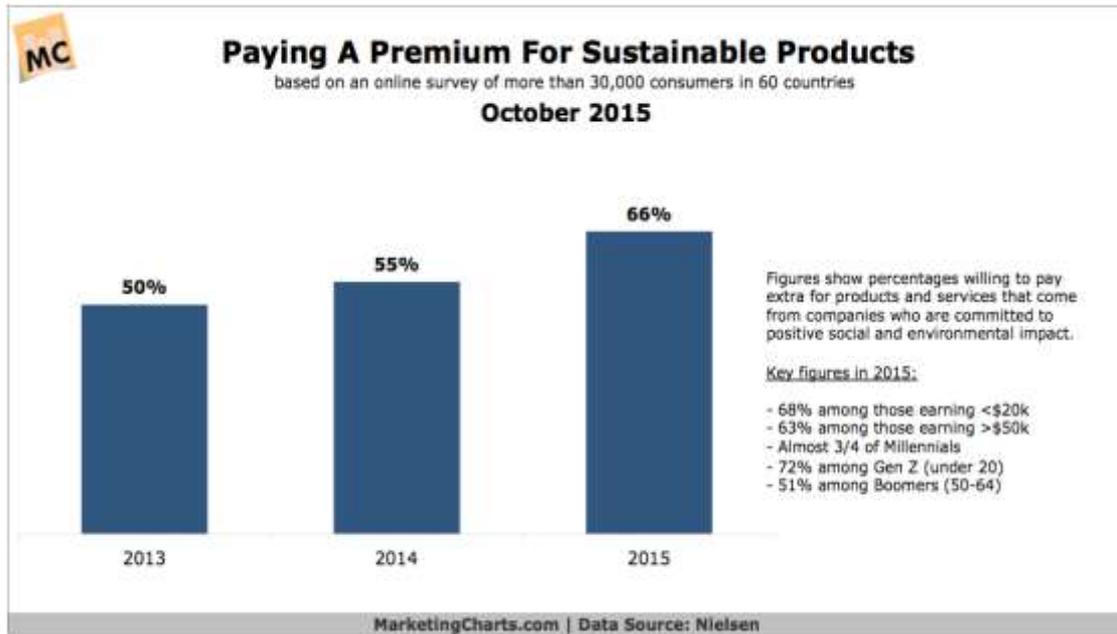
Figure 5.2 Benefits of CSR



Source: Adam (2018) and Forbes (2018)

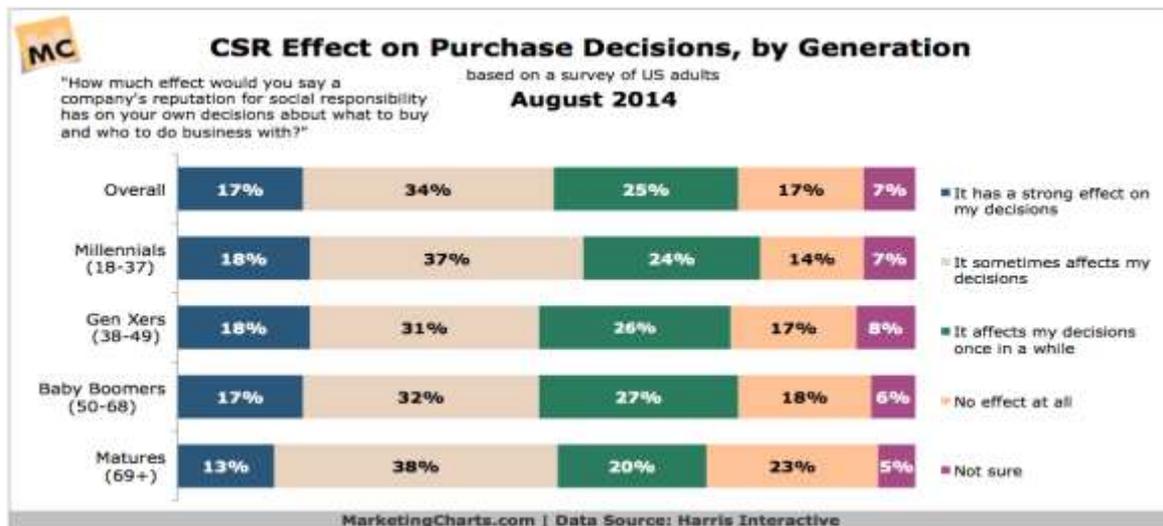
Participants' Willingness to Pay Extra for Products or Services of a Company with CSR Practice: Overwhelmingly, the existing investigation confirmed that customers are willing to pay extra for sustainable products and services, which further endorsed this study's findings. About 89% of the questionnaire participants and 100% of the semi-structured interviewees agreed that they are willing to pay more for any products and services produced by a sustainable business. However, 11% of the correspondents disagreed, arguing that a company's sustainable practices do not affect their purchasing behaviour. Nonetheless, several reports have demonstrated that there is a consistent increase in the number of shareholders and stakeholders who are willing to buy more sustainable products and services, and investors are more willing now than ever to invest in companies with sustainable business practices (Market Chart, 2015; Nielsen, 2015; Harris, 2014; Graham and Emerald, 2017; Brad, 2019)

Figure 5.3 Consumers willing to pay more for responsible business.



Source: Neilson (2015)

Figure 5.4 The effect of CSR on customer purchasing decisions.



Source: Harris (2014)

The North-East company, Greggs Plc, is among the top five companies in the United Kingdom involved in CSR. Despite these undeniable benefits businesses benefit in integrating CSR into their business practice, many companies in the North-East and outside the North-East of England are still not involved in implementing CSR into their

business practices. This may be because they are ignorant of the rewards of integrating CSR into their business practice or they believe in the misconception that CSR is all about giving-away shareholders' dividends for nothing (Carroll, 1991; Andeas, Matte, and Jeremy, 2017; Charity Choice, 2015). In addition, the Community Foundation in 2021 named three North-East of England businesses to be leading in their various sectors and involving CSR: Newcastle Building Society, Ringtons, and Procter and Gamble. Together, they have donated £5 million to support different charitable causes within the North-East of England (Community Foundation, 2021).

The purpose of this research was to explore this knowledge gap to enable both FPOs and NFPOs in the North-East of England to maximise the benefits by pursuing CSR goals (Thorpe, 2013). A questionnaire survey was used for data collection, in addition to semi-structured interviews in the North-East of England. A mixed methodology approach was used through effective mapping of the key research questions, objectives, and data collection methods. The primary data was collected and analysed using Qualtrics software to statistically analyse the responses to the questionnaire survey and content analysis of the semi-structured interviews to use the findings to help draw the attention of both FPOs and NFPOs in the North-East of England to CSR, the benefits of integrating it into their long-term business plan and maximising the benefits from pursuing CSR goals. In addition, they can use the research results to educate stakeholders and shareholders on the research gap and the misconception regarding CSR.

To test the hypothesis of the research and verify the respondents' answers, both questionnaires and semi-structured interviews identified findings that relate to the existing literature to confirm the study aims and prospective solutions. To begin, "how can FPOs and NFPOs in the North-East of England maximise the benefits of pursuing CSR objectives?" CSR has been used by companies as a business strategy to improve various areas of their organisation, and previous studies have shown that the correct implementation of CSR results in benefits that outweigh the costs (Nora and Stephen, 2015). Several organisations are looking for ways to improve all areas of their business, including the competitive advantage over their rivals, profitability, company reputation, employee satisfaction, and others. However, it is always challenging for an organisation to improve in one dimension and not harm the other. For instance, if a business wants to increase its revenue by decreasing the quality of

its products or services, it is most likely to destroy its reputation sooner or later. An excellent example is Volkswagen and Shell companies (Holme and Watt, 2000, p3; White, 2006). Thus, it is essential to educate North-East companies and management on how to implement CSR to improve and balance benefits and costs so that they are better equipped to integrate CSR practice in their businesses.

CSR as a Company Necessity: With the growing attention CSR is getting recently, it will be a profound error for any company to ignore it. Hence, CSR has become an essential element of business necessity. As the findings of this research have shown, consumers have confirmed that they are willing to choose a business with CSR programs over companies that have no CSR initiatives. Likewise, suppliers, investors, and potential employees, particularly recent graduates, are now looking for organisations with CSR programs and who care about their environmental issues. Similarly, the investigation has also established that CSR attracts investors which in turn increases company capital and potential growth. On the other hand, companies without CSR implantations will find themselves behind the growth curve in time and will suffer a decrease in their competitive advantage (Shabana and Carroll, 2010). Therefore, it is the researcher's opinion that CSR is essential for businesses operating in the North-East of England.

Objections to CSR: Notwithstanding the benefits of CSR, there are still many factors that are causing hesitancy in companies in implementing CSR into their business strategies. The major objection that led to this research is the misconception about CSR being about giving away organisation profit without getting anything in return or quantifying benefits. However, other factors include the cost of implementation, ignorance about the subject matter, time consumption, lack of legislation, and inadequate resources. Since businesses are set for profit generation, it is challenging for companies to engage in CSR implementation when they cannot justify its cost while simultaneously having no measure to quantify the gains derived from CSR practices (Chowdhury, and Jena, 2006). Although some members of the research participants agreed with these arguments, many of the participants and other existing literature revealed that the benefits of CSR engagement outweigh the cons (Du and Bhattacharya, 2010).

No Immediate Return for Company and Cost Arguments: The primary arguments against CSR implementation are costs and lack of immediate or no return for the company, even though many CSR initiatives are not even considered in detail by companies before jumping to cost conclusions while completely ignoring the benefits that come with it. This is followed by the debate that an organisation's responsibility is maximising shareholders' profits, adding that social issues are not the company's responsibility (Milton, 1962; Shaban and Carroll, 2010; Smith and Rosemary, 2020). If social issues are considered in this way, the costs of CSR integration will reduce shareholders' profits, and there is no guarantee that the practice will bring any return for the company (Weber, 2008; Kramer, and Porter 2006; Yang, Lin, and Liou, 2009).

Unrealised Potential of CSR: Several companies are blinded by the misconception that CSR practice has no benefits, and they fail to comprehend the full potential rewards and benefits that come with CSR engagement. Research exists about the connections between CSR and CP; however, the studies have differed and are inconclusive in their findings because, through the data collected and analysed in this research and previous existing works by profound academic scholars listed in Chapter Two (literature review), the researcher observed strong evidence that CSR implementation can increase a company's profitability and growth. Additionally, it can be challenging when a business tries to place a monetary value on the benefits derived from CSR implantation initiatives, which can lead to an argument that since CSR benefits cannot simply be monetised, it does not add any profitability value to the organisation. Businesses that are trying to measure the rewards and benefits of CSR are advised to look beyond the financial economic value and consider the non-monetary, intangible benefits, and positive brand image that the company can gain because of CSR programs. Further research has also shown that by businesses applying the balanced scorecard, they can make a reasonable decision that could be based on metrics and values that may be designed to assist these long-term mindful or conscious benefits (Chowdbury and Jena, 2006; Yang, Lin, Liou, 2009).

Improper Implementation of CSR: another challenge that might be preventing organisations from seeing the benefits of CSR is improper CSR implementation. If a company have tried in the past to implement CSR and failed, that organisation might be reluctant to try again. Furthermore, more organisation business aims and objectives are not aligned with their CSR initiatives, and there is a high chance that an increase in the company profitability would most likely not happen, and the CSR program might even become a liability to the company (Matt, 2019). Thus, inadequate ineffective training or lack of training could result in improper CSR implementation (Pope and Wæraas, 2016). Additionally, when employees and managers do not know about CSR initiatives, it can be challenging for them to affiliate their behaviours towards the organisation's goals and objectives. Hence, without proper CSR implantation, it can be difficult for businesses in the North-East of England to recognise the potential rewards and benefits provided by CSR (Weber, 2008; Alexandra, 2018).

The Benefits of CSR: Businesses that have successfully incorporated CSR into their companies have verifiable evidence to confirm that CSR is profitable to businesses (Matt, 2019), for example, Greggs Plc and North in the community (Gregg's Plc, 2023; North community, 2023). This investigation's findings and other already existing research on this subject matter have demonstrated that CSR can or have a positive influence on a company's financial performance, the reputation of the company, competitive advantage and employee retention and satisfaction (Alexandra, 2018). Additionally, CSR benefits include numerous positive long-term outcomes as well as the building of intangible assets. This is because when companies align their aims and objectives with CSR, businesses can reap huge benefits and expect great future benefits both non-monetary and monetary (Tim, 2021). For example, Adidas, Starbucks, Greggs, Marc Jacobs, Indigo Reach, Ikea, Bosch, Ben and Jerry's, Apple, Coca-Cola, BMW, Microsoft, Dell, and Walt Disney noted in their business report that because of CSR integration into their business strategies, they have enjoyed the following benefits: better brand recognition, good positive business reputation, increase sales, growth in customer loyalty, business operating costs savings, great financial performance, easy access to capital, consistent organisation growth, and better chance to attract talent and retain employees (Roger, 2021; John, 2022; Steven, 2019; Marissa, 2021; Carroll and Shabana, 2010).

CSR and Financial Performance: Many businesses have experienced great financial performance because of implementing CSR. This is in line with existing literature on this theme and this investigation's findings. However, it can be challenging to determine or measure the influence on an organisation's monetary performance, even if most studies have confirmed that CSR impacts business positively. In this study's findings and the research conducted by other scholars, it has been discovered that socially responsible initiatives can result in a strong financial rationale in some profit-earning companies and the society they serve. In addition, improved economic performance has been proven to have a positive impact, depicting that CSR has efficacy within the business, which can result in lower operation costs. Although this seems to suggest that there is a positive connection between CSR and company financial performance, there are some discrepancies within existing results, and this research has been able to correct these inconsistencies from the data analysis (Weber, 2008; Tan and Nurn, 2010; Liou, Yang, and Lin, 2009).

CSR Implementation for Shaping Policies for Practitioners and Decision-makers:

“Corporate social responsibility is a form of self-regulation that reflects a business accountability and commitment to contributing to the wellbeing of communities and society through various environmental and social measures” (Nadia, 2023).

“Corporate social responsibility is the responsibility of enterprises for their impacts on society-thus the concept aims to embrace the environment, social and society aspects of the enterprises' management, strategy and activities” (European Commission, 2022).

“Corporate social responsibility is a management concept whereby companies combine social and environmental concerns in their business operations and interactions with their stakeholders” (National CSR Network, 2021).

CSR Theories: It is essential to understand the various CSR theories for a better implementation of CSR (Salifu, 2020; Mele and Garriga, 2004; Pavlo and Mohamad; 2019). The authors argued three main theories of CSR: the Carroll theory, which is also known as the Carroll Pyramid. It consists of four obligations (economic, legal, ethical, and philanthropy responsibility), creating the groundwork for an organisation's responsibilities towards society. Secondly, the triple bottom line-theories, which were

discovered by John Elkington, are considered a CSR framework that incorporates three core dimensions of performance: environmental, social, and economic. Finally, the stakeholder theory, wherein Freeman and Read described it as any identifiable individual or group that can influence the achievement of an organisation's objectives and is affected by business objectives. These theories contained all the elements and features mentioned in Nadia (2023), European Commission (2022), and the National CSR Network (2021), which are good frameworks for constructing CSR policies for policymakers and practitioners.

These research findings have essential implications for shareholders, stakeholders, and governments who wish to implement CSR practices in their activities. The implications for the governments that apply self-regulatory methods to encourage CSR. It has been demonstrated that these approaches may not be considered as effective as suggested by the neo-classical financial model. Instead of waiting for businesses to adopt CSR self-regulatory methods, the government should be involved more in the execution of CSR, similar-to the Indian government, which has made it mandatory for all corporations to give 2% of their annual revenue to charitable causes. Therefore, other governments should consider taking this approach into account within the business global world environment where most companies are hesitant in implementing CSR regulation. Thus, a possible resolution would be for the government to cooperate with sector associations to work towards developing already existing self-regulatory methods. This research agreed with other scholars, who suggested that these tools will assist the government to share the costs of CSR implementation practices and help to establish severe monitoring and possible sanction instruments to safeguard that such implementations do not become a theme to adverse or contrary selection (Haufler, 2001; Bauman, 2002; Campbell, 2007; Aguilera *et al.*, 2007; Anupam, 2014; Priyanka, 2014).

The findings from this investigation have substantial implications for North-East business associations, practitioners, and policymakers in future voluntary CSR design and self-regulatory methods. The research provides reasonable evidence for the direction in which the implementation of CSR practices is heading in the North-East of England. It was found that its monitoring is problematic and needs to be addressed. To manage the challenges identified in this research, North-East business industry associations and policymakers must focus on the identified issues in the literature

review and this research, because such companies undermine real implementation of CSR self-regulatory instruments, such as commercial relationships, auditor between businesses and auditors, and uncommon external audits.

Furthermore, the investigation results have implications for shareholders, managers, and directors, who depend on the stakeholder and the general society for the success of their business as a criterion of their business activities which their partners can use to determine the responsibility of the business. It has also been shown that a good business-to-business relationship is not sufficient to establish a responsible business or CSR credentials of a company. Thus, it is important to gather appropriate data about a company's actual CSR implementation and standards before determining its practices and making any decisions.

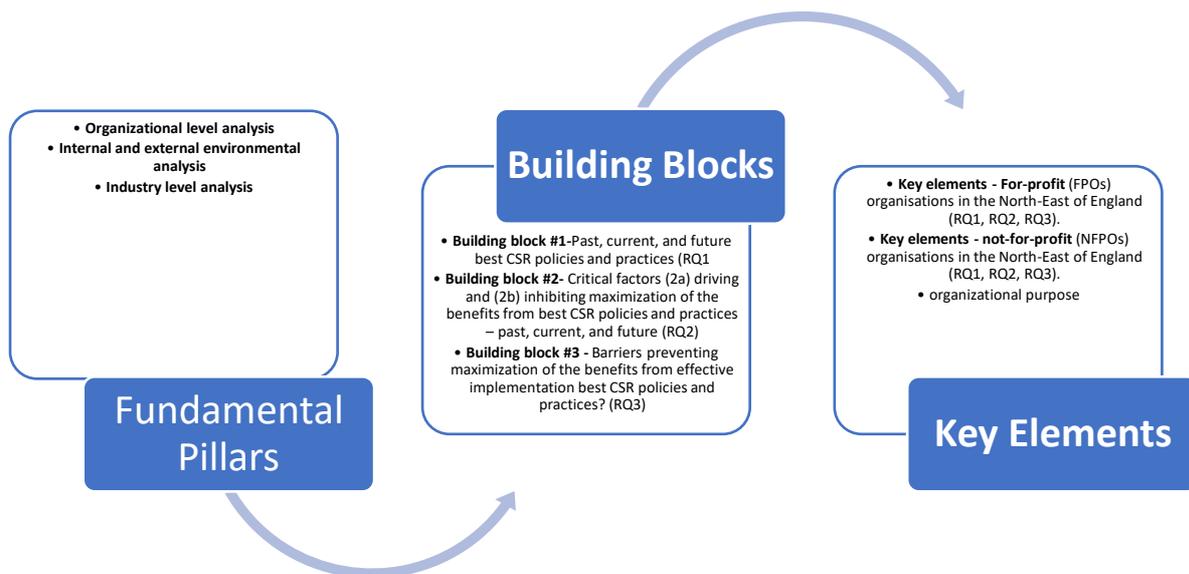
5.4 Development of the Holistic Framework and Discussion of its Significance

This section used the mixed/triangulated findings from the two phases of the study to develop a holistic framework for managing the paradox of CSR and CP in the North-East of England concerning the fourth research objective. This is followed by a discussion on the significance of the findings and contribution to knowledge vis-a-vis the three key research questions and conceptual framework for the study. The infrastructure for the holistic framework is based on the main themes, sub-themes, and emerging themes from research results and findings. This is crucial because it demonstrates the researcher's understanding of the linkages and patterns between the themes. Table 5.3 below highlights the main themes, sub-themes, and merging themes from the research regarding the three key research questions (RQ1, RQ2 and RQ3).

Table 5.3 Main themes, sub-themes, and emerging themes

| Main themes from research questions – Fundamental pillars | Building Blocks | Key Elements |
|---|---|---|
| FUNDAMENTAL PILLAR NUMBER 1: CSR policies and practices (RQ1). Organisational level analysis | Building block #1: Past, current, and future best CSR policies and practices (RQ1) | Key elements: For-profit (FPOs) and not-for-profit (NFPOs) organisations in the North-East of England (RQ1, RQ2, RQ3). |
| FUNDAMENTAL PILLAR NUMBER 2: Critical factors driving or inhibiting the benefits of CSR policies and practices? (RQ2). Internal and external environmental analysis | Building block #2: Critical factors (2a) driving and (2b) inhibiting maximisation of the benefits from best CSR policies and practices – past, current, and future (RQ2) | |
| FUNDAMENTAL PILLAR NUMBER 3: The barriers preventing the effective implementation of best CSR policies and practices (RQ3). Industry level analysis | Building block #3: Barriers preventing maximisation of the benefits from effective implementation of best CSR policies and practices? (RQ3) | |

Figure 5.5 Diagrammatic representation of Asuata’s holistic framework



Source: Asuata holistic framework

The framework for effective implementation of CSR policies and best practices that consider or reflect on the need to maximise profits for FPOs and NFPOs in the North-East of England is to ensure that they have the fundamental pillars in place, which represents the understanding of the organisational context, the impact of the external environment, and the industry competition. Understanding this would shape the building blocks in terms of how to incorporate or learn from past CSR policies and practices, and how the past influences the present and determines the best practices for the future. However, the researcher is mindful of the critical success factors, which identify the factors that would make the implementation successful and those that may inhibit the successful implementation. This will enhance the benefits and rewards of the organisation by way of the organisation been able to maximise any benefits from best practices that are been implemented whether best practices from the past implemented now or the organisation wishes to implement in the future. Conversant of the fact that ultimately sabre-achieving organisational key underpinning elements here, is the organisational purpose for-profit and not-for-profit.

5.5 Summary of Chapter

First, this chapter discussed and interpreted the qualitative findings and the quantitative findings in the context of the key gaps in the existing literature and prior studies in response to the three key research questions vis-à-vis the overarching aim of the thesis. Furthermore, it provided a critical insight into the nature of the association between CSR and CP in both FPOs and NFPOs in the North-East of England. The remaining part of this chapter was divided into four sections. Section 5.2 discussed and interprets the exploratory qualitative findings – thematically as they relate to the three key research questions (RQ1, RQ2, RQ3).

Section 5.3 discussed and interpreted the evaluative quantitative findings using SPSS statistics, such as hypotheses testing, multiple regression, and factor analysis. Section 4.4 discussed the mixed/triangulated findings from the two phases of the study with a view to teasing out the significance of the thesis' findings and contribution to knowledge vis-a-vis the three key research questions. Finally, Section 5.5 provided a summary of the chapter and link to the next chapter on conclusions and recommendations. Additionally, this chapter discussed and interrogated the findings of the data analysed in Chapter Four by asking relevant questions, such as the

significance of the research, the key areas of agreement between participants and other sources, the main elements of this disagreement among all medium of data collections, how research findings reflect on the outcomes from the investigation literature review either confirmed or denied the hypotheses and how the results helped in shedding light on the ideas that may help in shaping CSR policy/strategy and its implementation.

The concerns raised in using mixed research methodology include but are not limited to the advantages and disadvantages of the methodology, such as the importance of the research to the North-East of England community and its environs; reviewing employees, environment, and company brand image as main areas of disagreement; the reason behind why businesses get involved CSR; the effect of company's bad CSR track records on company success; and the willingness of customers to pay more for companies that are involved in CSR products and services. Furthermore, evaluating and linking the research the overarching question of this research is how can FPOs and NFPOs in the North-East of England maximise the benefits from pursuing CSR objectives? With the following related key questions are: what are the current best CSR practices in both FPOs and NFPOs in the North-East of England? What are the critical factors driving or inhibiting both FPOs and NFPOs in North-East of England from deriving maximum benefits from their existing CSR practices? How can the barriers preventing both FPOs and NFPOs in the North-East of England from maximising the benefits of implementing best CSR practices be removed?

CHAPTER SIX

Conclusions and Recommendations

6.1 Introduction

The purpose of this chapter is three-fold. First, it concludes the thesis by drawing on the discussions and interpretations of both the qualitative and quantitative findings presented in Chapters Four and Five in response to the research questions. Second, it offers practical recommendations on how policymakers can best manage the contrasting demands for CSR and CP in a rapidly evolving dynamic of the 21st-century global business environment. Finally, it highlights the significance of the contributions of the findings regarding FPOs and NFPOs in the North-East of England.

To achieve the above purpose, the remaining part of this chapter is divided into five sections. Section 6.2 provides conclusions to the thesis as they relate to the three key research questions, as well as discusses the extent to which the key research questions have been answered. Section 6.3 discusses the significance of the research contributions to the body of literature, addressing theory and practice as well as the key gaps in existing literature and prior studies. Section 6.4 discusses the major limitations of the study considering resource and time constraints. In addition, it discusses the key areas for future research at the post-doctoral level. Section 6.5 provides practical recommendations to industry policymakers and researchers in the field of study. Finally, Section 6.6 provides a personal reflection and reflexivity on the researcher's PhD journey.

6.2 Key Conclusions in Response to the Key Research Questions.

This section provides conclusions to the thesis as they relate to the three key research questions and discusses the extent to which the key research questions have been answered. This section draws on the core findings and discussions from the preceding chapters. The purpose of this research was to explore CSR and CP as a case study of FPOs and NFPOs in North-East of England, as well as to contribute to the misconception regarding CSR being a business strategy that involves giving away a percentage of company profit to charitable initiatives without getting anything in return. The study had the following research objectives:

- Explore the current CSR practices in both FPOs and NFPOs in the North-East of England.
- Critically evaluate the current CSR practices of both FPOs and NFPOs in the North-East of England, vis-à-vis current best CSR practices across the different regions in England.
- Compare the critical factors driving or inhibiting both FPOs and NFPOs in the North-East of England from deriving maximum benefits from their existing CSR practices.
- Develop a holistic generic framework for reinforcing best CSR practices by addressing the key barriers preventing organisations in the North-East of England from maximising the benefits of implementing best practices.

The world has faced several issues in recent times, such as COVID-19, the earthquake in the Turkey-Syria region, the Ukraine-Russia war, and Brexit. Alongside these challenges, there is a growing disparity between the rich and the impoverished, which is affecting families and individuals worldwide. Moreover, these issues have led to market destabilisation, causing difficulties in sourcing raw materials and fluctuations in the prices of goods and services. Therefore, businesses in the North-East of England and beyond should prioritise sustainability to protect the condition of the planet as well as the communities (Thomas *et al.*, 2016; British Red Cross, 2023; World Health Organisation, 2020). The research summarised various arguments of CSR in Chapter Two and featured the four core components of CSR, i.e., legal, economic, philanthropic, and ethical responsibilities. These include an organisation's social obligations to the community, clearly noting which requirements are mandatory, expected, and voluntary for a company organisation as perceived by the public. CSR supplies managers, directors, shareholders, and stakeholders with the relevant data that meets the expectations, desires, and requirements of the law and society for organisations to operate in compliance with the authorities, be profitable, act as responsible citizens, and conduct their operations ethically (Christensen, Hail, and Leuz, 2021; International Association for Business and Society, Weber and Wasieleski, 2018; Malik, 2015; Fatma and Rahman, 2015; Onkila and Sarna, 2022; Shu *et al.*, 2022; Ali, Frynas, and Mahmood, 2017b; Pope and Wæraas, 2016; Vera *et al.*, 2013; White, Nielsen, and Valentini, 2017; Gill, 2015; Podgorodnichenko, Edgar, and Akmal, 2022; Soderstrom, Soderstrom, and Stewart, 2017).

The literature review, questionnaire, and semi-structured interview disclose that there is limited information and awareness of CSR in the North-East region of the United Kingdom. There is a lack of established systems in the region that can provide the support and resources required for the implementation and practices of CSR, such as community development, involvement and investment; involvement of and consideration for disadvantaged people and cultures; employee volunteering and corporate philanthropy; adherence to basic principles of fair competition, and consumer satisfaction; anti-corruption and anti-bribery measures; transparency, accountability, and performance report; and supplier relations for both international and domestic supply chains (Paul and Jason, 2007; Soderstrom, Soderstrom and Stewart, 2017; White, Nielsen, and Valentini, 2017; Shu *et al.*, 2022).

The research further discovered that most companies are either ignorant of the rewards of integrating CSR into their company practice or they believe in the misconception that CSR involves giving away shareholders' dividends and getting nothing in return. This research explores this knowledge gap to enable both FPOs and NFPOs in the North-East of England to maximise the benefits of pursuing CSR goals (Carroll, 1979; Thorpe, 2013; Tilt, 2016). Businesses have responsibilities towards the community, especially in the context of their company activities and location. CSR has largely remained a business strategy method that does not enforce mandatory obligations on companies, except in India.

In addition, lack of accountability via direct regulation, the vast existing literature on CSR mistaken diluted and voluntarism of company's obligations which is otherwise inevitable. Furthermore, unstandardised stipulations of organisations' accountability have influenced companies to pursue CSR while completely evading or disregarding accountability. Thus, the number of participants and the findings and the recommendations are based on the interpretation within this context. Therefore, a broader sample size and varying demographic profiles are recommended in this subject area to validate results on a larger scale. This investigation was conducted from 2018–2023 in the North-East of England without the inclusion of other cities in the United Kingdom.

The hypothetical underpinning developed in this research suggests that CSR should be a mandatory obligation instead of an optional voluntary prerequisite for businesses,

as it is narrowly related to the fundamental of companies. However, it has a straight link to accountability and legal obligations. Regulations are the most effective way to discharge the obligations of organisations for business accountability. This is because, without regulations, both moral and legal responsibilities have vulnerable foundations. Businesses' moral responsibility via business and impact relation strengthen the debate that CSR involves the responsibility towards society through its connection to the principal purposes of the organisation that are directed upon the corporations. The research discusses the intrinsic relationship between CSR and CP as a natural medium between the misconception about CSR being business practices that give away shareholders' money without any return and CSR being an excellent business strategy that should be embraced by every company that wishes to survive in today's business arena. This research is designed to develop a useful structure applicable to the businesses operating in North-East of England to understand the relationship between CSR and CP. Thus, this study developed a framework that links CSR obligations to the benefits that come along with its implementation. The study suggests that social duties and financial goals are parallel to moral and responsible business and are fundamentally connected to company profits. Since companies are most unlikely to accomplish these responsible business responsibilities in the vague of regulation, the research proposes an innovative theoretical groundwork connecting responsibility with accountability as a determiner for regulating CSR (Gill, 2015; Ali; Frynas and Mahmood, 2017; Alhouti, Wright and Baker, 2021).

The research further explored the importance of CSR practices of businesses operating in the North-East of England in attracting potential employees and retaining existing staff in new companies as well as maximising profits from CSR engagement. The interest in new North-East companies has recently grown in recent years because of their current position in UK firms' growth and development index. Moreover, this study has confirmed with previous investigations that CSR implementation does not just attract employees, it also attracts investors and enhances company growth. Therefore, it is recommended that the demand for CSR studies and education as revealed by this research is necessary for the growth and development of North-East of England companies to benefit from the involvement of CSR practices in their business strategy (Orlitzky and Moon, 2011; Tilk, 2016).

Furthermore, compared to previous research on this subject, this investigation pursued to determine the level of CSR awareness and its benefits among North-East of England businesses. The research results demonstrated that most of the research participants were aware of this concept. However, this does not negate the fact that many correspondents were not aware of CSR, which is an issue given the growing interest and demand for CSR awareness and studies based on this research and previous investigations and developing countries (Farrar, 2009). Thus, the researcher recommends comprehensive research on CSR education and awareness to North-East businesses and the inclusion of CSR modules in the curriculum of UK higher education institutions to provide the needed foundation for CSR of knowledge to companies and society at large.

The findings also confirmed that some of the factors that enhance employee's attractiveness to organisations are associated with staff benefits, such as salary and wages, job security, career prospects, managerial quality, participation in decision-making, and responsible business practices, which are consistent with previous studies (Hiltrop, 1999; Sake *et al.*, 1996; Duda, 2014). Although there were a few correspondents who disagreed with these arguments, it has been proven that CSR influences prospective employees and attracts talented provisional, which results in better productivity and improves companies' output (Giannantonio and Goltz, 1995; Greening and Turban, 1996; Jones *et al.*, 2014; Turban *et al.*, 1998). The researcher recommends that businesses in the North-East of England should implement CSR in their business practices to reap the benefits associated with CSR implementation.

In addition, the research findings further suggested that companies that disclose their CSR initiatives have the potential to influence their society and customers. Thus, companies' attractiveness is confirmed by this research as well as existing studies, indicating that organisations' CSR implementation to counter social and environmental challenges is now high, and companies are using their CSR implementation disclosures as a medium of advertising their products and services to attract investors and potential employees and form a better public image. Therefore, companies in the North-East of England, which are already involved in CSR, should disclose their good deeds to gain and access the benefits. Moreover, other companies should be involved in CSR implementation to maximise the benefits that come along with CSR

implementation (Vera *et al.*, 2013; Alhouti, Wright, and Baker, 2021; Alizadeh, 2022; Podgorodnichenko, Edgar, and Akmal, 2022). Furthermore, the research results argued that there is a need for corporations to start paying attention to the growing interest of prospective customers, employees, investors, and the general society in working with companies that are involved in CSR-related activities and initiatives that benefit the community. However, the low awareness of CSR suggests the need for more awareness and education to help improve CSR implementation and practices among the businesses operating in North-East of England.

This research also disclosed that there are certain barriers to the adoption of CSR, such as inadequate management commitment, lack of shareholders' interest, prioritising shareholders' interest over stakeholders' interest, lack of investors' interest and ignorance, inadequate economic resources, lack of government legislation, and inadequate awareness of both stakeholders and shareholders. However, the core motive driving most companies in the North-East of England in implementing CSR is corporation products and service image improvement. Thus, businesses must learn to respect the environment, employees, products and service prices implementation, and customers to function ethically and responsibly to improve their company brand and image reputation. Moreover, one of the core hindrances to CSR implementation, as revealed in the analysis, included inadequate management commitment and the lack of CSR legislation. Most of the businesses in the investigation suggested that the core objective of CSR implementation is to reduce the negative influence and maximise the positive effects on environmental, social, and economic scopes, shadowed by the dedication to strong corporate governance, and ensuring that companies are transparent, ethical, and responsible. Thus, company leaders and management must comprehend the interpretation of CSR in their decision-making and business strategic planning with effective communication tools. Furthermore, the research features the main challenges for the North-East of England businesses in CSR implementation and highlights the challenges, strengths, and limitations that are faced by North-East of England companies. The chapter emphasises the main findings revealed from the research results and how these findings might help to inform businesses in the North-East of England and other companies within the United Kingdom and abroad (Alhouti, Wright and Baker, 2021; Farrar, 2009; Boulouta and Pitelis, 2014; Gligor-Cimpoieru and

Munteanu, 2015; Hardoko, Susilo, and Pardosi, 2016; Ali, Frynas, and Mahmood, 2017b; Diallo *et al.*, 2021; Han and Lee, 2021).

Additionally, the study revealed the barriers to CSR in the North-East of England as follows: lack of executive management commitment, inadequate financial resources, lack of better understanding of CSR, lack of CSR strategy planning, CSR implementation complexity, lack of or inadequate CSR regulatory framework, the absence of intangible or significant benefit for CSR implementation, the time required for CSR implementation, lack of training and unwillingness of companies' involvement in CSR implementation, customers' passive behaviour towards CSR and its implementation, and inadequate skills and education. However, the psychological barriers include duality, abstractness value, countless choices, the struggle of implementation intentions, management fear of the use of CSR in evaluation, and the fear of CSR as a scrutiny mechanism (Goyal and Kumar, 2017; Alhouti, Wright, and Baker, 2021; Reynolds, 2021; Alizadeh, 2022; Kuo *et al.*, 2016; Kumar, Goyal, and Kumar, 2019; *Evaluation of Barriers of Corporate Social Responsibility Using an Analytical Hierarchy Process under a Fuzzy Environment-A Textile Case - ProQuest*, 2017).

This research and existing literature further presented evidence that supports the investigation findings, noting that mutual ties and relationships help organisations create a close different level chain of interference. Hence, the investment scare activities may negatively influence different CSR initiatives. Furthermore, some CSR programs influence the positive liquidity and profitability of a company, while others may have a negative impact. Although this research and existing works on this subject matter present an indistinct set of common interrelations between CSR initiatives and business performance self-assessment, they do not depict the fact that a good CSR performance is compatible with a company's good financial performance. However, in some areas, there are concurrent substantial interrelations where the variable plays a dual role, both as an independent and dependent variable (Patrizia, 2012; Bernal-Conesa, de Nieves Nieto, and Briones-Peñalver, 2017; He, Morrison, and Zhang, 2021; Grabner-Kräuter, Tafolli and Breitenecker, 2023).

It is known that revenue generation is the aim of any organisation, rather than giving away the profit for charitable purposes. Furthermore, this business objective is fully

expressed in every business definition. A company's definition and purpose of making a profit can be achieved in various methods; however, several corporations are driven to increase their profits irrespective of their business operation's impact on society, stakeholders, and the environment. Some other organisations emphasise compensating those who experience losses as a result of the organisations' activities and their effect on the environment. (Patrizia, 2012; Ailawadi *et al.*, 2014; Gligor-Cimpoieru and Munteanu, 2015c; Arevalo and Aravind, 2017; Kim, Nobu, and Kim, 2020).

The fact remains that financial profits are the common crucial motivation in the evaluation and determination of the benefits derived from CSR. Although some different CSR-derived gains and values have been identified by various scholars and this investigation, none has been able to be translated into business profit increase. However, it should be noted that the findings of this research and other recent investigations have suggested that there are gains from CSR implementation activities that are beneficiary to businesses in two categories: intangible and tangible profits or gains. The tangible gains and profits enjoyed through CSR implementation include cost reduction as suppliers are willing to give a discount to companies with CSR initiatives, profits increment as some consumers are willing to pay more for CSR-associated goods and services to promote such organisations, and direct advertisement for the companies that will result in financial growth for the business. It is essential to note that these benefits and profits directly lead to organisation profit. On the other hand, the intangible benefits and values include growth in competitive advantage and development of an organisation's reputation and brand image, which, in the long run, can be translated into high corporate profits.

Therefore, the researcher believes that CSR influences the profits of organisations by both indirect and direct means when it is conducted strategically. Thus, by measuring the profitability of companies that implement CSR programs compared to those that are not involved in CSR, businesses should start by defining or stating what they wish to achieve before implementing CSR and compare the outcome of post-CSR initiatives with their previous profit margin. It can be asserted that it is wrong to believe that CSR engagement is a fruitless business strategy that involves giving away a percentage of company profit without getting anything in return. Thus, in a social responsibility business, the actual value and rewards may be achieved when organisations lay the

right foundation, such as concrete procedures, integration of efficiency indicators of company goals, and responsible business strategies in a company's areas of competence.

The findings of this research indicate that staff sense the different types of benefits in connection with their involvement in CSR initiatives. As noted already, this investigation conceptualises the connection between variable levels of participation and the apparent rewards reaped by the companies' employees as a coevolutionary approach. Therefore, it is essential to understand that the narrative of this affiliation in the relevant chapter of the study is explanatory and may be obtainable from an employee's perspective of benefits. Although businesses should be aware of the different range of possible benefits and that employees demonstrating little to no interest in participation can be seen as potential benefits in CSR implementation. Therefore, employees' understanding of CSR benefits in connection to different stages of involvement cannot be explained by the results rather than the process, since employees can meet their specific needs by participating in CSR programs.

Thus, for this purpose, the businesses operating in North-East of England are recommended to educate employees regarding CSR activities as early as possible to maximise the benefits of CSR implementation, since this research results and existing studies have demonstrated that CSR integration into business strategy will not only improve company revenue and profits but also increase employee's connectivity and team building. Furthermore, specific research conducted by Clewes and Mee (2004) and Mazzei (2014) has suggested that employees' involvement in CSR influences employee communication and their behaviour in the workplace. Therefore, if companies implement such insights discovered in this research to specifically improve targeted market group communication, it will foster staff motivation to be involved in CSR initiatives.

Furthermore, the findings also revealed that businesses play an essential role in customers' everyday lives and can influence the identity of companies operating in the North-East of England. In particular, the findings argue that companies that focus on CSR areas that impact customers' behaviour have the potential to achieve organisation socially responsible business, consumer loyalty, and customer satisfaction. Thus, it is suggested that the North-East of England should invest

adequately in socially responsible CSR programs since consumers tend to agree and reward businesses that are socially responsible by showing greater loyalty towards such companies. Thus, the management must take into consideration the relevance of their organisation identity concerning their target market and strategically handle corporate identity in business, which enhances corporate relationships and influences a sense of identification and belonging between various stakeholders and fosters favourable behaviour and attitudinal correspondents to the companies. Therefore, the researcher will recommend that businesses in the North-East of England should make adequate effort to grow a distinct CSR-based business identity that reverberates with consumers (Huang, Cheng and Chen, 2017; Hur, Moon and Lee, 2018; Carlini *et al.*, 2019; Hur, Moon and Kim, 2020b; Alhouti, Wright, and Baker, 2021; Gilal *et al.*, 2021; Georgiadou, 2022; Onkila and Sarna, 2022b).

The increase in CSR activities has been encouraged by businesses that identified CSR as a path to create public relationships, enhance companies' corporate image, and improve an organisation's revenue and sales. CSR programs are challenging to manage; however, they must be implemented prudently and carefully to evade possible scepticism from customers. Nonetheless, considering management and director points of view, the results further noted that these benefits and rewards are only applicable to companies that are willing to develop and maintain a close relationship between customers and corporations through CSR activity and have the chance to create a positive behavioural impact towards the businesses. However, management should consider the numerous influences that CSR programs may have on customer evaluations. The findings of the research infer that businesses should be identified by specific social responsibility programs, brand attitude impact, and products and services behavioural intentions, arguing that businesses should constantly monitor their organisation's identity after engaging in CSR initiatives.

6.2.1 Outputs and Conclusions

This research further revealed that the implementation of CSR practices by business managers will optimise organisation sales. Thus, this investigation is in line with other accredited authors that CSR implementation improves a company's sales in today's global business environment. Therefore, the management, policy and decision-makers are strongly advised to embrace the essentiality of CSR implementations to improve profits because this investigation suggested a positive connection between

external and internal CSR engagement on company sales performance. Therefore, the North-East of England businesses are encouraged to utilise such data to resolve any of their practical business dilemmas by prioritising and accepting CSR initiatives (M2 Presswire, 2018; Sun, Walkup, and Wu, 2019; Waheed and Yang, 2019; Yannan *et al.*, 2022).

The investigation further confirmed that companies engaged in regular donations to support their community and charitable programs improve their business sales performance, while society work and their involvement in environmental activities greatly enhance the company benefits and public image. Theoretically, this research agreed with the stakeholders' theory impact on a company's obligation to donate to charitable causes that benefit charitable programs, societal investment, and earth-friendly responsibility to company consumers and the general society. It is imperative for any business wishing to succeed in today's business world environment to understand the role of CSR. Unethical behaviour is not tolerated or ignored in today's world, as social media have made the world a small place, and there is no more hiding space for irresponsible business practices (Tench, Sun, and Jones, 2012; Tyagi and Vasiljevic, 2013; Corciolani, Nieri, and Tuan, 2020; Mackey *et al.*, 2022a).

Furthermore, companies can no longer exist with the sole purpose of profit-making for shareholders at the expense of society, consumers, the economy, employees, and the environment. Businesses must consider how they can contribute to society, as this can assist them in attracting investors and talented employees; retaining existing customers and attracting new ones; increasing organisation profits; and promoting company brand image, indirect medium of products and services advertisement for business, and competitive advantage for companies over their competitors.

In conclusion, this investigation makes numerous significant contributions to the works in the implementation of CSR practices. It delivers new and interesting perceptions and insights into themes such as the reason businesses engage in CSR practices, how such practices are applied, and in which framework or context. The context presented here is intended and designed to be a significant initial step in conducting a thorough theoretical and empirical investigation on this less understood yet critical aspect of CSR. In this context, the research did not only provide enlightenment for the misconception and CSR and the benefits of implementing CSR in today's business

environment but simultaneously opened new doors of research for future investigation on the practices and implementation of CSR practices. However, further research is required to examine and identify other elements that influence the application and implementation of CSR practices.

6.3 Significance of the Research Contributions to Existing Literature

This section discusses the significance of the thesis contributions in terms of the key research questions.

6.3.1 Contributions to Knowledge

The research aim is to explore how FPOs and NFPOs in the North-East of England can benefit and maximise the rewards and benefits by integrating CSR into the business strategy. The conclusion of this investigation has revealed results that are additional and novel to the already existing knowledge concerning CSR. Thus, the knowledge contribution of this investigation is as follows. Although there is existing research on CSR, there is not enough information on educating data users and companies in the North-East of England as well as other countries regarding the benefits of the implementation of CSR to companies.

- a. This research has provided information that can help business decision-makers to understand the benefits of CSR implementation and practices that will eventually enhance their business (Boulouta and Pitelis, 2014; Bernal-Conesa, de Nieves Nieto and Briones-Peñalver, 2017; Mackey *et al.*, 2022b).
- b. The misconception about CSR, which suggests that it is a business practice that involves giving away a percentage of shareholders' profits without getting anything in return, has been highly debunked and demystified by the findings of this research. The investigation proves that companies that implement and practice CSR gain both in the short- and long-term, thereby correcting this misconception regarding CSR (Gligor-Cimpoieru and Munteanu, 2015c; Arevalo and Aravind, 2017; Koch *et al.*, 2019; O'Brien *et al.*, 2020; Kim and Ji, 2021; Lecuyer *et al.*, 2022; Grabner-Kräuter, Tafolli, and Breiteneker, 2023).
- c. This research is unique in investigating how companies in the North-East of England and possibly other countries can benefit from the implementation and practices of CSR

in enhancing their brand, public image, customer and employee retention, environmental impact, and the livelihood of the community people in the area of their business operations (Ali, Frynas, and Mahmood, 2017a; Hur, Moon and Lee, 2018; Testa, Boiral, and Heras-Saizarbitoria, 2018; Kim, Yin, and Lee, 2020; O'Brien *et al.*, 2020; Gilal *et al.*, 2021)

- d. There are several explanations and meanings of CSR. However, this unique investigation has provided distinctive and updated data and identified the undeniable benefits and rewards of CSR to inform users and businesses operating in North-East of England (Grandi, Cardinali, and Bellini, 2019; O'Brien *et al.*, 2020; Gilal *et al.*, 2021; Yannan *et al.*, 2022; Jha and Dash, 2023).
- e. This study has provided significant positive impacts of CSR implementation and practices in the North-East and global economic during unprecedented global crisis such as the COVID-19 crisis (Scherer and Voegtlin, 2020; Emerson, Yang, and Xu, 2020).

6.4 Limitations of the Study

This section discusses the major limitations of the study considering resource and time constraints. In addition, it discusses the key areas for future research at the post-doctoral level.

The Indian government made it mandatory for businesses to invest at least two per cent of their annual profit into CSR initiatives in 2014, which has made a huge impact on the way companies are conducting business in India (Arevalo and Aravind, 2011; MAIRA, 2013; Singh and Verma, 2014; Singh, 2016; Kumar, Goyal, and Kumar, 2019; Bansal, 2022). The United Nations for Industrial Development Organisation advised companies to consider CSR implementation, and the US government provides guidelines for companies in CSR matters. Furthermore, according to the Company Act of 2006, the UK government demanded the companies' directors consider the effect of their operations on the environment and community. In addition. In the EU, businesses are advised to follow ISO 2600 guidance standards concerning CSR. Therefore, it raises concerns about why CSR is not globally legalised for companies. Thus, this area requires further research.

Furthermore, given that it is not obligatory for a company to implement and practice CSR, further research is required to ascertain whether companies engaged in CSR have competitive and business growth advantages over organisations that are not involved in CSR.

In addition, there are no tangible or numerical standards to measure the benefits and rewards that emanate from CSR implementation and practice for businesses. Therefore, further investigation is essential to determine the value-addition to companies that integrate CSR into their business model.

Finally, there is no doubt that social media plays a significant role in today's business world. Hence, the question arises of whether CSR can be used by companies to advertise their products and services for good causes or cover up the damage they are causing in their business operation community. Further research is required to determine whether CSR can be used for the right as well as wrong reasons.

6.4.1 Research Limitations

This research had numerous limitations, which future researchers can exploit as an area of interest. To begin, testing the theories in the context of companies in the North-East of England allowed the research analysis to ensure that any control exerted by the research environment remained constant; however, it weakened the investigation's generalisability of the findings. A reason for this could be the cultural impact on businesses and CSR implementation (Delmas, 2004; Hofstede, 2001). Therefore, an interesting extension of this research could be conducted across a country or various countries to analyse a) a company's motive for implementing CSR, b) the motive behind a company's CSR implementation, c) should there be legislation across the globe for CSR practice as there is in India, and d) is CSR a good marketing strategy.

Moreover, the mixed methods of data collection were dependent on self-report or opinion. Although the statistical hypothesis was conducted to reduce any possible bias and semi-structured interviews were carried out to confirm the questionnaire data, individual bias cannot be completely voided in any investigation.

Moreover, this study is conducted with the help of cross-sectional investigations, questionnaires, and semi-structured interviews, which offer limited longitudinal proof of how companies use or may have applied CSR in their business strategies. Thus,

any future research with access to longitudinal information might be able to provide a solution to the questions regarding temporal variables in CSR implantation.

Furthermore, the outbreak of the COVID-19 pandemic disrupted the study in several ways, including, but not limited to, the complete lockdown of the entire world, the death of loved ones, loss of source of income, the inability to gather data on time, virtual interviews, and mental health challenges.

Moreover, the data was collected from only the North-East of England. This region is not the most diverse or populous in the UK; hence, data authenticity might be considered inconclusive due to inadequate general inclusion of the general genetic makeup of the country.

While the researcher acknowledges the research limitations, this investigation demonstrates substantial wealth of applicable knowledge effective in understanding how companies in the North-East of England and beyond can maximise the profits and rewards that the implementation of CSR brings for businesses that integrate them in the organisation strategy, as well as providing relevant data to erase the misconceptions about CSR. The study also authenticates CSR development framework, the significance of implementing CSR into our businesses in today competitive business environment, and the importance of building relationships with a business's community environment. A trait of this research has been the effort by the investigator to identify the limitations in the process of this investigation. Thus, a reasonable number of limitations were addressed in the cause of the research.

6.4.2 Areas of Future Research

The Indian government has made it legal for businesses to invest at least two per cent of their annual profit into the corporate social responsible initiative in 2014, Which has made a huge impact on the way companies do business in India and the communities such businesses are conducted (Arevalo and Aravind, 2011; MAIRA, 2013; Singh and Verma, 2014; Singh, 2016; Divesh Kumar, Praveen Goyal, and Vinod Kumar, 2019; Bansal, 2022). However, the United Nations for industrial development organisation advised companies to consider CSR implementation. And in the US, the government provides guidelines for companies in CSR matters. Furthermore, according to the Company Act of 2006, in the UK the government demands companies' directors to have consideration for environmental and community challenges when conducting

operating and conducting their businesses. In addition. In the UE businesses are advised to follow ISO 2600 guidance standard on CSR matters. Therefore, it raises a lot of concerns that a theme as significant as CSR is not globally legalised for companies. Thus, requires proper investigation or research.

Furthermore, given that it is not obligatory for a company to implement and practice CSR, further research is required to ascertain whether companies that engaged in CSR have competitive and business growth advantages over organisations that are not involved in CSR.

In addition, one of the arguments discovered in this research is that there are no tangible ways or numerical standards to measure the benefits and rewards that emanate from CSR implementation and practice for businesses. Therefore, further investigation is essential to determine how much value is added to companies that integrate CSR into their business model.

Finally, there is no doubt that social media now plays a significant role in today's business world. If this is an undeniable fact, can CSR be used by companies to advertise their products and services for good causes or to cover up the damage they are causing in their business operation community? Further research is required to determine whether CSR is done for the right reasons and the wrong reasons.

6.5 Practical Recommendations to Policymakers and Researchers

The researcher recommends further in-depth research to determine the hindrances affecting CSR implementation in the businesses operating in the North-East of England. The developed framework for this investigation is based on FPOs and NFPOs in the North-East of England and may have included some level of bias, as not all the stakeholders and shareholders in the North-East of England were involved in the investigation. However, the study did not consider other various effects that may have been introduced or failed. Thus, the researcher recommends further statistical evaluation, such as the structural equation approach, which can assist in establishing the validity of the subject matter. Furthermore, managing directors are also advised to tweak the CSR initiatives to improve and align with their company's social and strategic objectives and measures that guarantee that the management is fully aware and invested in the approach and that their decision to engage in CSR is verifiable and fully justified, both morally and strategically.

Furthermore, the researcher's recommendation for companies in the North-East of England that want to rebuild their CSR reputation or start CSR initiatives is to answer the question of what the crucial saturation of our CSR performance is, if any, or the CSR programs at which the organisation would be disposed to become engaged in other sort of initiatives. For example, which investments does a company need to work towards to achieve a change in the business concerning its behaviour towards CSR initiatives or what level of pro-CSR expenses is professed as the possible and ultimate inhibiting future engagement in such programs. Secondly, what direction of the CSR engagement is suitable for a company to build its public image or rebuild its public reputation. Such answers will help a company obtain relevant data that will explain the suitable mechanism of the connection between CSR and the organisation's performance. In addition, the researcher recommends that businesses in the North-East of England that still believe CSR has no immediate, tangible, and measurable benefits, and rewards for them to be engaged in CSR programs should engage in CSR initiatives that align with their business goals and objectives and actively monitor their company's brand image, reputation, recognition, and identity after being involved in CSR initiatives. This measurement approach is essential to eradicate any misbeliefs about CSR practices and identify the influence and benefits of CSR activities implementation in today's business environment.

Businesses operating in the North-East of England that are involved in CSR should not be scared to broadcast their CSR policies; rather, these companies should use social media platforms and other mediums to highlight their actions, improvements, and investments, not as a marketing strategy but as a medium to influence other businesses in the North-East of England. A method is to publicise and drive initiatives for community food banks, senior care centres, shelters, and schools. Additionally, posting flyers and assigning a designated portion on a company's website for their CSR policies can also showcase the company's good deeds to visitors, which can educate them on how to support their business environment community. The aim is to integrate the company's CSR fully into your organisation's culture and values. Furthermore, companies in the North-East of England can influence and encourage their consumer portfolio to implement CSR in their company mission statement, which will develop further CSR awareness while simultaneously influencing the customers to invest in their company.

The researcher also recommends that managers and directors in the North-East of England should be fully aware of the growing positive influence of socially responsible management and CSR insights on companies' sales creativity. The results of this research underline the significance of these variables in improving a company's sales and managers' predisposition to produce pioneering and valuable ideas in a sales growth context to generate new methods to sell goods and services and to answer consumer issues in innovative methods. Furthermore, the investigation revealed that organisation managers and other decision-makers must have credible knowledge of the organisation's CSR practices as well as the community people who are the direct beneficiaries of the initiative. This is because having an interest in CSR practices and the rationale to become engaged in responsible business leadership comes with incentives. Additionally, the study supports the argument presented by Campbell (2012), Castro-González, Bande, and Fernández-Ferrín (2019), Grandi, Cardinali, and Bellini (2019) and Jha and Dash (2023), who believe that if management has a good understanding of non-monetary or monetary compensation concerning CSR practices, they will give more attention to its implementation, as the management will be interested in influencing their subordinates to engage in socially responsible business practices.

6.5.1 Recommendations to Policymakers/Practitioners

The investigation's findings have significant implications for North-East of England policymakers that apply self-regulatory methods to encourage and influence CSR implementation. The outcome of this research and other previous studies has shown that this approach may not be considered effective as the neo-classical monetary theory arguments. Rather than exhorting organisations to embrace CSR self-regulatory instruments, the policymakers or government should be involved more in CSR implementation initiatives while taking into consideration that within the global business environment, several corporations are not willing to self-regulate. Thus, the proposal requires policymakers and the government to work together with business associations towards enhancing and improving already existing and current self-regulatory tools. This study agrees with previous scholars' investigation that this will support the government or policymakers to divide the costs associated with CSR implementation and practices and launch strict sanction and monitoring mechanisms

to guarantee that such responsible business practices do not develop into adverse selection (Campbell, 2007; Bauman, 2002; Aguilera *et al.*, 2007; Hauffler, 2001).

Furthermore, the findings of this investigation have meaningful implications for FPOs and NFPOs in the North-East of England with respect to unions, government, and policymakers in terms of future CSR self-regulatory voluntary design mechanisms or tools. The research offers evidence that suggests that the current process of monitoring how CSR applications and implantations are conducted is problematic and requires change to meet the global demand. To deal with its challenges, North-East of England policymakers and business associations need to focus on challenges identified in the primary and secondary data analysis, including the thesis, which may undermine significant implementation of CSR non-controlled regulatory instruments that include commercial relations between corporations and auditors, auditor quality, and uncommon external audits. Additionally, the investigation results also have significant consequences for North-East of England directors and managers who do not consider CSR practices and implementations as criteria in selecting whom they partner with in today's business world. The findings of this research as well as previous studies suggest that investors are now hesitant in investing in companies without CSR footprints (Castro-González, Bande, and Fernández-Ferrín, 2019; O'Brien *et al.*, 2020; Jha and Dash, 2023).

6.5.2 Recommendations to Researchers/Theorists

As this investigation is conducted in a specific region of a developed country (the North-East of England), it provides some directions and insights for the research questions and objectives. However, testing the research hypothesis in solely the North-East of England debilitated the generalisability of findings. Thus, nationwide research analysis is recommended for more in-depth results.

Furthermore, specific issues discovered during this investigation are recommended for further research, such as a) companies' motivation for CSR implementation; b) how companies that are maximising profits from CSR practices are implementing these practices; c) further research on CSR software applications; d) examining CSR benefits measurement; and e) proving that CSR implementation increases company annual turnover.

In addition, future investigation with access to longitudinal information is also recommended to tackle questions regarding historic changes and shifts in the way CSR is implemented. Additionally, further investigations are recommended to determine the impact of auditor excellence on the depth, breadth, and framework of CSR implementation.

Also, given that India is the only country in the entire world that has made it mandatory for corporations to donate two per cent of their annual net income to CSR initiatives, the researcher recommends further research on why other countries are not making CSR implementation mandatory for corporations.

The researcher also recommends an in-depth analysis of the breadth, depth, and context of CSR implementation exclusively for small and large corporations. Furthermore, both primary and secondary data collected in this research suggested that CSR benefits are highly overrated; therefore, further research is recommended to ascertain the undeniable benefits and impacts of CSR implementation in corporations' business strategy.

6.6 Personal Reflections and Reflexivity on the Researcher's PhD Journey

This doctorate process has been an interesting journey and experience for me. Reflecting upon my experience, it has been an emotional journey, with several highs and lows concerning both the research and my personal life. While conducting this research, I became an academic tutor for a year before becoming a full-time lecturer at the University of Sunderland in the faculty of business, law, and tourism. However, the COVID-19 crisis was a dark period, consisting of emotional, physical, and financial challenges, as I lost my hotel manager job during this time. Furthermore, I also got married while pursuing my doctorate, and now my partner and I have a year-old baby boy. Additionally, I was able to set up three fully functionally limited companies with about a million turnover for the first year.

Thus, reflecting upon my personal and career development during this research process, it has been a rollercoaster journey due to all these events. At the start of my PhD, the rationale for commencing this research was career development and a chance to acquire a better job. During this period, I was working with the Hilton Hotel as a night manager, and my goal was to become a lecturer. I knew that the completion of a doctorate program will get me closer to that dream, and I am grateful to have been

able to achieve this goal successfully. Hence, the motivation and rationale to complete the research changed from career development to personal motivation to impact others through knowledge. The aptitude to undertake an investigation into topics of interest and contribute significant knowledge that will help sharpen how policymakers and practitioners make their decision and support theorists was the core inspiration for me to carry on and complete this research. However, I faced several challenges throughout my research process, which include, but are not limited to, the outbreak of the COVID-19 pandemic in late 2019 that eventually resulted in a global lockdown in early 2020, and becoming a full-time lecturer while simultaneously being a full-time PhD student was very stressful, both physically and mentally. It was also challenging financially since it was self-funded research. I also got married, had a baby boy, and lost my second job due to COVID-19.

However, I persevered with my investigation throughout these complexities and now I can admit that my consistency in managing these difficulties was the main reason I was able to complete my doctorate. Having proper assistance throughout these periods, particularly during the pandemic and when we had our baby, was essential to me, and I would like to use this opportunity to thank my wife, Se-ember, for her constant faith in me, and my supervisor, Augustus Osseo-Asare, for his professional and fatherly support throughout this wonderful journey. The topic area of this research has been motivated by my job role and academic interest, which have been conveyed together towards the research topic. In the beginning, I was fascinated by the notion of being called a higher education lecturer, but as my study progressed, I recognised that the actual aspiration I had towards acquiring a doctorate was the sanctification of impacting the young generation with impactful knowledge.

Furthermore, the thesis subject meant that I would be able to apply my study to my roles as a lecturer, module leader, and entrepreneur within my companies and institution. The realistic benefits and rewards include the fact that I can conduct my duties better and understand my students' needs and as such have faith that I can be more efficient in my duties. As noted above, the challenges I faced throughout my research helped me to look towards my personal goals, abilities, and motivators to directly meet these roles. There were times when I wondered if it was worth it and why was I putting myself through this exhausting journey, particularly when I was unable to spend time with my wife and son because all I could think about was my research

work. There were times when I contemplated quitting; however, I told myself that I will not quit, and I will do this for myself, my family and those who look up to me as their mentor. In addition, the data analysis was challenging and overwhelming; however, I later overcame these challenges and completed it successfully. After reading several textbooks and journals as well as maintaining constant communication with my supervisor and colleagues, I am finally able to appreciate how statistics and numbers enabled me to showcase the information I collected.

In addition, during this research, I established three limited companies: Step In Care Limited, Asuata Housing Limited, and Clean for You North-East Limited. This has been an interesting and worthwhile experience, which has permitted me to apply theoretical knowledge in my businesses and practical knowledge in my lecturing role with Sunderland University. Although it was difficult to balance my research work with my family life, this doctorate has further allowed me to increase my knowledge and understanding of the impacts on student experiences and how they hypothetically and practically influence their university experience. Finally, moving forward, I will continue to improve the outcomes of my research results and additional areas for improvement, as this will allow me to continue to develop and build my knowledge and understanding of my study topic and the integration of benefits CSR into my companies.

Reflexivity must be recognised in research to help a researcher acknowledge bias. It is an important component that helps the effort to prevent biased findings that may arise as a result of an unbalanced power relationship that may exist between the interviewee and the interviewer (Developer *et al.*, 2013; Kvale, 2002). Finlay (2002) suggested that a researcher's ability to be reflective allows the investigator to be considerate of any asymmetrical relationship by being aware and acknowledging various aspects, such as age, race, location gender, and culture. However, reflexivity goes beyond just reflection and avoiding bias throughout the study. This is why Finlay (2002) and Developer *et al.* (2013) argued that there are five different ways to achieve reflexivity in research: intersubjective reflection, introspection, social critique, mutual collaboration, and discursive deconstruction. The application of these principles elucidates the influence of the investigator's role in an interview set-up and gives indications on how to apply this knowledge to strengthen transparency, trustworthiness, and accountability in the research. Furthermore, this knowledge is a

helping tool that can help an interviewer design the research questions and comprehend the outcomes.

The application of the reflective journey has been supported and recommended in a qualitative study to recognise and document how investigators may have an independent impact on interviews. According to Morse (2002) and Finlay (2002), a journal that accurately and honestly records an actual instance of presumptions and influence of the investigator supports the reliability of the research results and can be considered a principal mechanism for the research data analysis. Furthermore, Ortlipp (2008) suggested that a reflective periodical or journal can assist in providing a context for the research from an individual perspective; recognise the researcher bias, if any; assist researchers to cogitate transparency throughout the study process; provide self-reflection and criticism platform for the study design; and consider the validity of the research work.

During this research process, the researcher recognised that authenticity is a social structure that includes individual actions or activities, including the researcher's actions and ideas. Thus, it is essential to acknowledge that rebuilding the same findings and results of this quantitative investigation with a different investigator and sample is not possible. According to Popay *et al.* (2004) and Pawson *et al.* (2005), the application of interpretative methods allows the research of people to be conducted differently compared to the scientific or quantitative method. This stresses the need for qualitative investigators to try to not enforce their meanings on the interview and ascertain meaning from what a researcher learns from the research participants. It is also acknowledged that the task is challenging to achieve due to the interpretation noted by qualitative investigators, which is normally influenced by the researcher's specific history, background, context, and prior understandings (Creswell, 2009; Collins, 2010).

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Appendixes



RESEARCH TOPIC: corporate social responsibility (CSR) and corporate profitability: a case study of For-Profit and Non-For-Profit Organization in the North-East of England.

As part of my University of Sunderland PhD research, I am collecting data from willing participants to ascertain CSR knowledge. The purpose of this research is to review the misconception that CSR is all about giving away some percentage of shareholders profits to charities without getting anything in return. Hence, exploiting this knowledge gap in order to inform and enable both for-profit and non-for-profit organization in the North-East of England maximise the benefits of integrating and pursuing corporate social responsibility into their business strategies and goals respectively.

I would be very grateful if you could complete the following questionnaire, it takes less than 5 minutes. All participants will remain anonymous. By continuing, you agree that you are 18 years or older and that you are giving your consent to participate in this research. Corporate Social Responsibility (CSR) is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as local community and society at large.

YES ()

NO ()

Q1 - What is your gender?

Q2 - What is your age?

Q3 - Which of the following best describes your current occupation?

Q4 -Are you aware of Corporate Social Responsibility?

Q5 -What is your level of knowledge regarding the term Corporate Social responsibility (CSR)?

Q6 -How much attention do you pay to CSR policy of a company as a customer?

Q7 -How much attention do you pay to CSR policy of a company as an employee?

Q8 -Do you think CSR is related to employees?

Q9 -Do you think CSR is related to environment?

Q10 -Do you think CSR is related to consumers and society?

Q11 -What do you think about your company brand image?

Q12 - 12. Why do companies get involved in Corporate Social Responsibility?

Q13 - 13. What makes a company responsible in your opinion?

Q14 - 14. If a company had a proven track record of poor CSR, would you be put off purchasing their products?

Q15 - 15. Would you be willing to pay extra for a product (shoes, car), if it did ensure that the brand acted in a manner that was considered socially responsible? If so, how much more?

Q16 - 16. Which of the following options influence your purchasing behaviour?

Q17 - 17. How important is it to you that companies operate on a socially responsible level?

Q18 - 18 Which of the following action is your company taking to support the community during the COVID-19 crisis?

Q19 - 19. In your opinion, what is the barrier preventing Corporate Social responsibility integration within your company?

Q20 - 20. Which of the following problems has your company faced recently?

Q21 - 21. What do you think could be the main benefit of the adoption of measures for social responsibility?

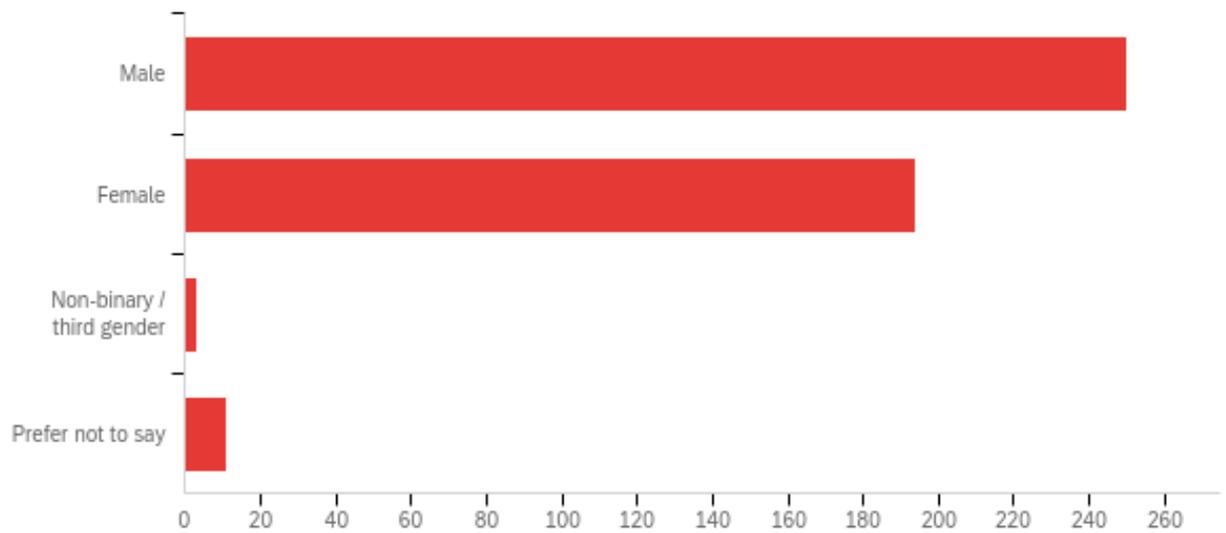
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Default Report

*RESEARCH TOPIC: CORPORATE SOCIAL RESPONSIBILITY (CSR)
AND CORPORATE PROFITABILITY*

January 10th 2022, 4:06 pm GMT

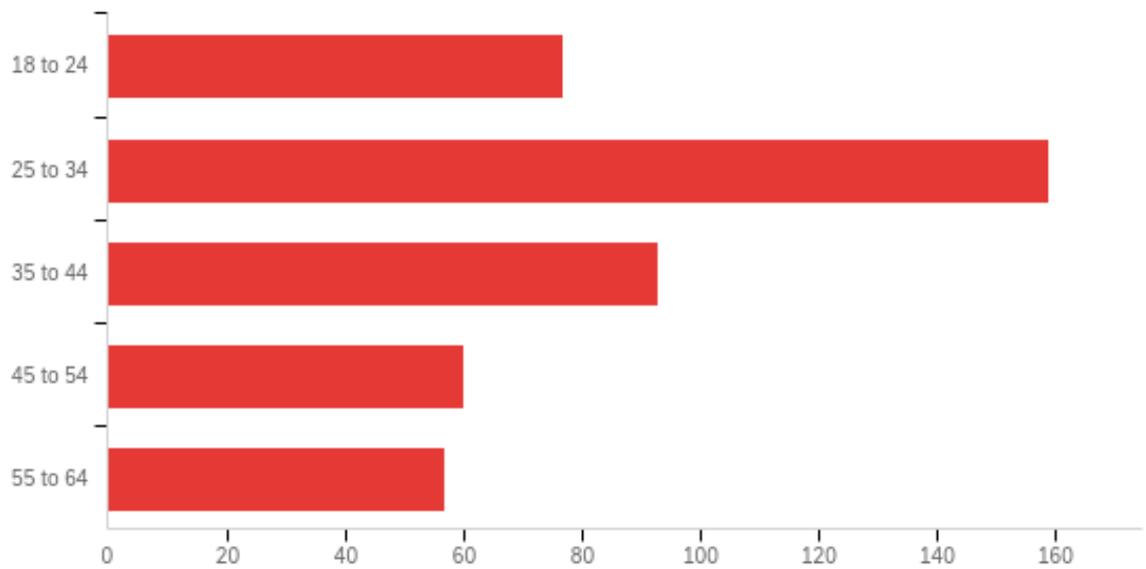
Q1 - What is your gender?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|----------------------|---------|---------|------|---------------|----------|-------|
| 1 | What is your gender? | 1.00 | 4.00 | 1.51 | 0.64 | 0.41 | 458 |

| # | Answer | % | Count |
|---|---------------------------|--------|-------|
| 1 | Male | 54.59% | 250 |
| 2 | Female | 42.36% | 194 |
| 3 | Non-binary / third gender | 0.66% | 3 |
| 4 | Prefer not to say | 2.40% | 11 |
| | Total | 100% | 458 |

Q2 - What is your age?

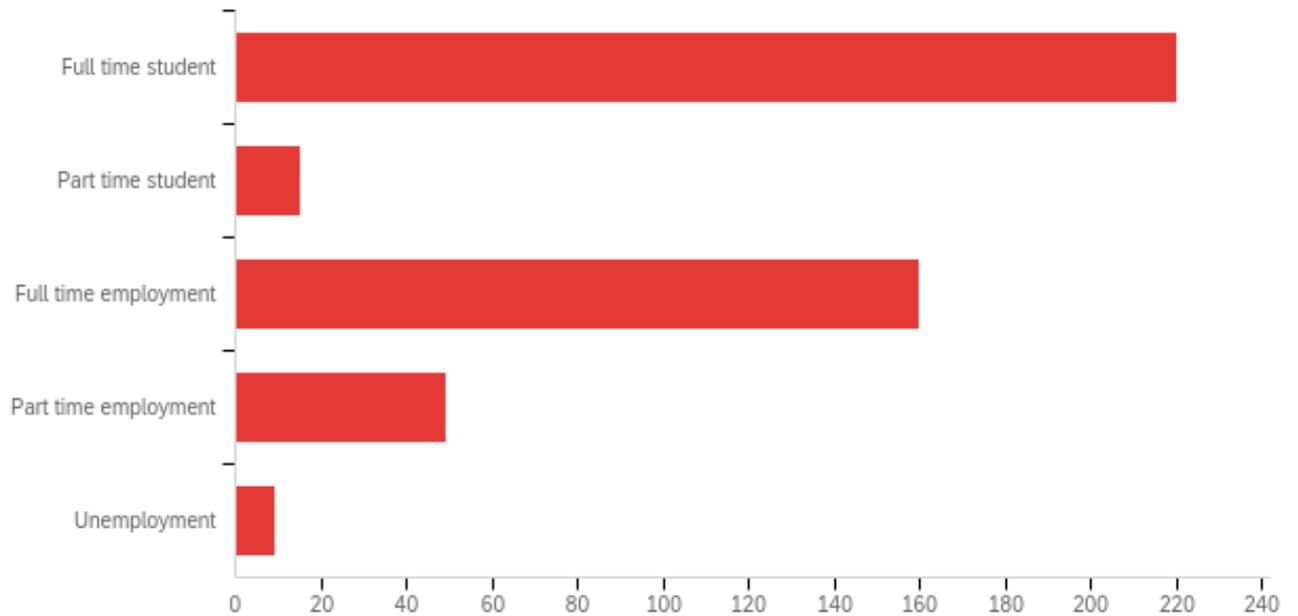


| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|----------------------|---------|---------|------|---------------|----------|-------|
| 1 | 2. What is your age? | 1.00 | 5.00 | 2.69 | 1.26 | 1.60 | 446 |

| # | Answer | % | Count |
|---|----------|--------|-------|
| 1 | 18 to 24 | 17.26% | 77 |
| 2 | 25 to 34 | 35.65% | 159 |
| 3 | 35 to 44 | 20.85% | 93 |
| 4 | 45 to 54 | 13.45% | 60 |
| 5 | 55 to 64 | 12.78% | 57 |
| | Total | 100% | 446 |

Q3 - Which of the following best describes your current occupation?

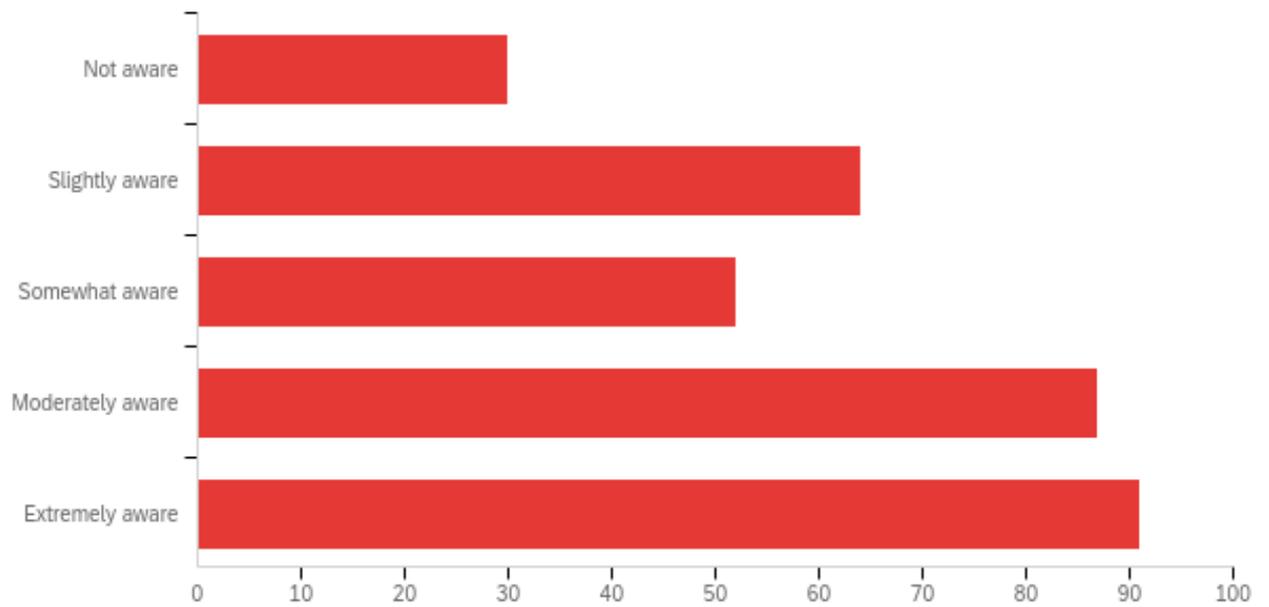
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| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 3. Which of the following best describes your current occupation? | 1.00 | 5.00 | 2.14 | 1.20 | 1.43 | 453 |

| # | Answer | % | Count |
|---|----------------------|--------|-------|
| 1 | Full time student | 48.57% | 220 |
| 2 | Part time student | 3.31% | 15 |
| 3 | Full time employment | 35.32% | 160 |
| 4 | Part time employment | 10.82% | 49 |
| 5 | Unemployment | 1.99% | 9 |
| | Total | 100% | 453 |

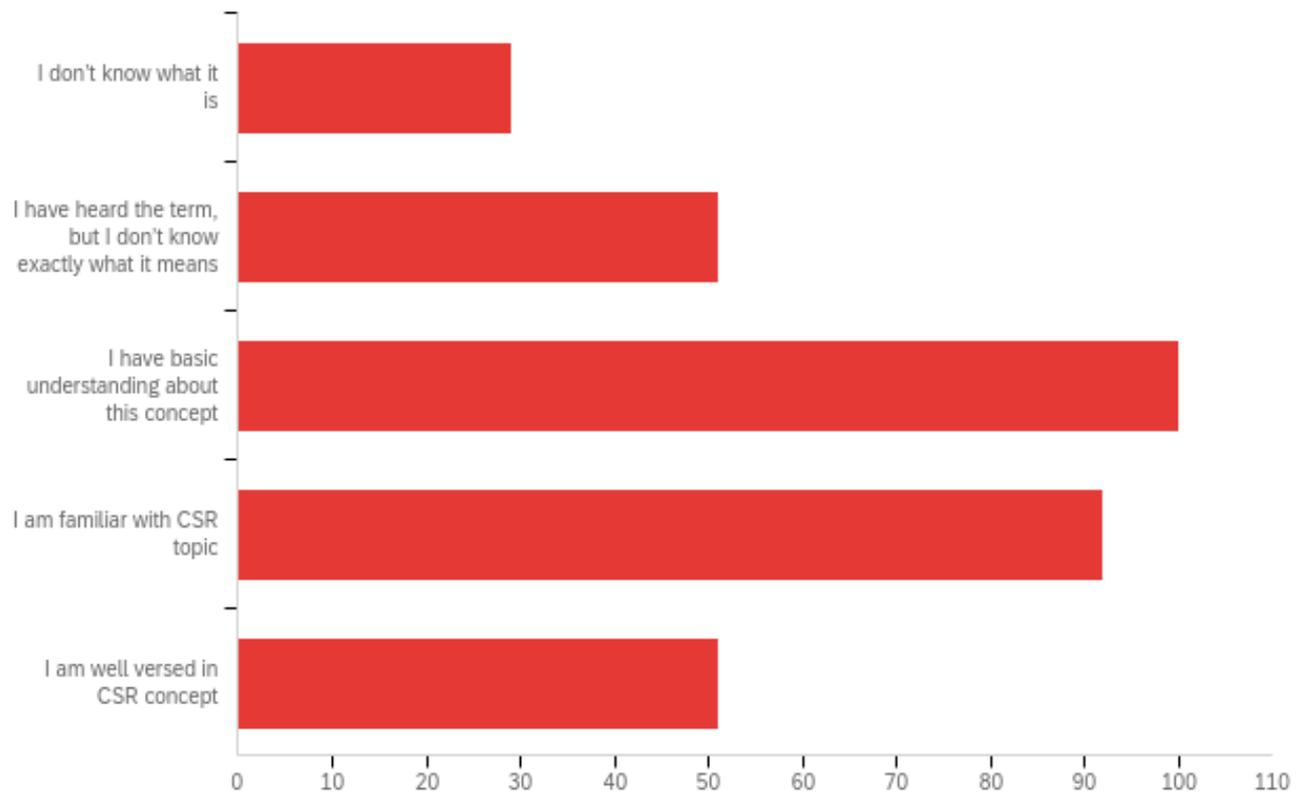
Q4 - Are you aware of Corporate Social Responsibility?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | 4. Are you aware of Corporate Social Responsibility? | 1.00 | 5.00 | 3.45 | 1.33 | 1.76 | 324 |

| # | Answer | % | Count |
|---|------------------|--------|-------|
| 1 | Not aware | 9.26% | 30 |
| 2 | Slightly aware | 19.75% | 64 |
| 3 | Somewhat aware | 16.05% | 52 |
| 4 | Moderately aware | 26.85% | 87 |
| 5 | Extremely aware | 28.09% | 91 |
| | Total | 100% | 324 |

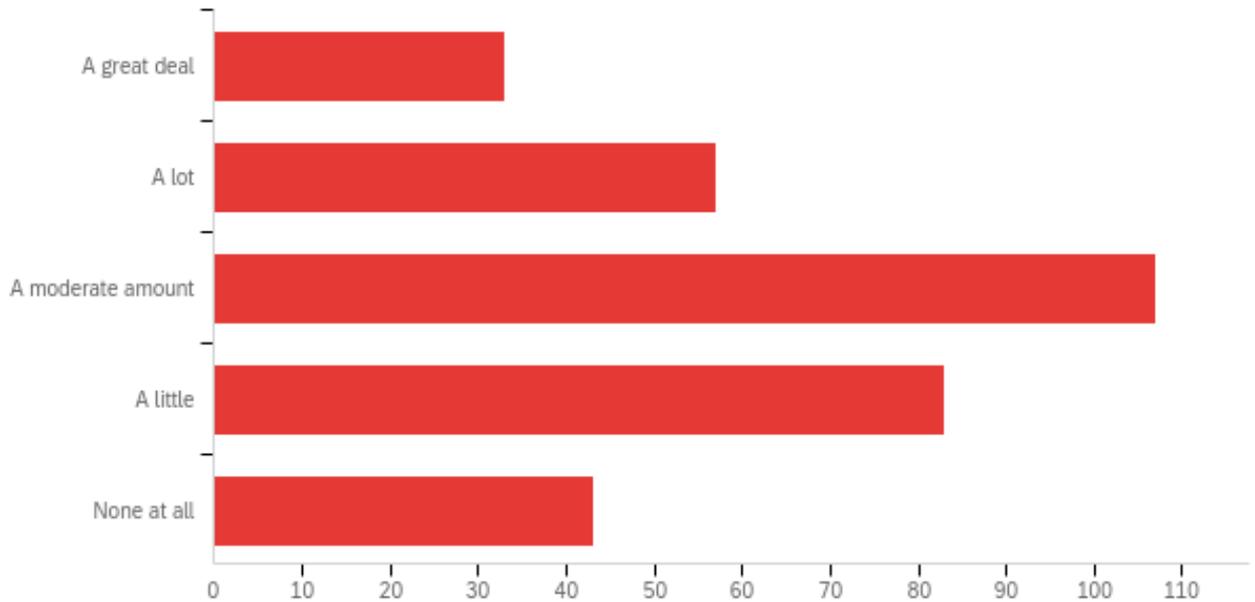
Q5 - What is your level of knowledge regarding the term Corporate Social responsibility (CSR)?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | 5. What is your level of knowledge regarding the term Corporate Social responsibility (CSR)? | 1.00 | 5.00 | 3.26 | 1.17 | 1.36 | 323 |

| # | Answer | % | Count |
|---|---|--------|-------|
| 1 | I don't know what it is | 8.98% | 29 |
| 2 | I have heard the term, but I don't know exactly what it means | 15.79% | 51 |
| 3 | I have basic understanding about this concept | 30.96% | 100 |
| 4 | I am familiar with CSR topic | 28.48% | 92 |
| 5 | I am well versed in CSR concept | 15.79% | 51 |
| | Total | 100% | 323 |

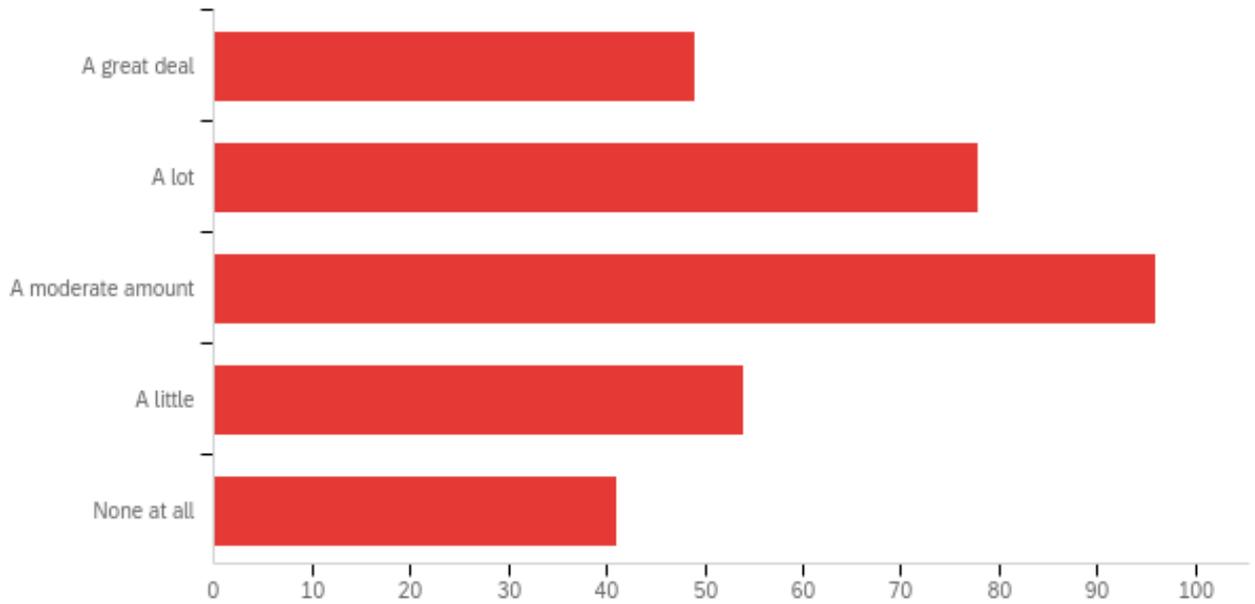
Q6 - How much attention do you pay to CSR policy of a company as a customer?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | 6. How much attention do you pay to CSR policy of a company as a customer? | 1.00 | 5.00 | 3.14 | 1.16 | 1.35 | 323 |

| # | Answer | % | Count |
|---|-------------------|--------|-------|
| 1 | A great deal | 10.22% | 33 |
| 2 | A lot | 17.65% | 57 |
| 3 | A moderate amount | 33.13% | 107 |
| 4 | A little | 25.70% | 83 |
| 5 | None at all | 13.31% | 43 |
| | Total | 100% | 323 |

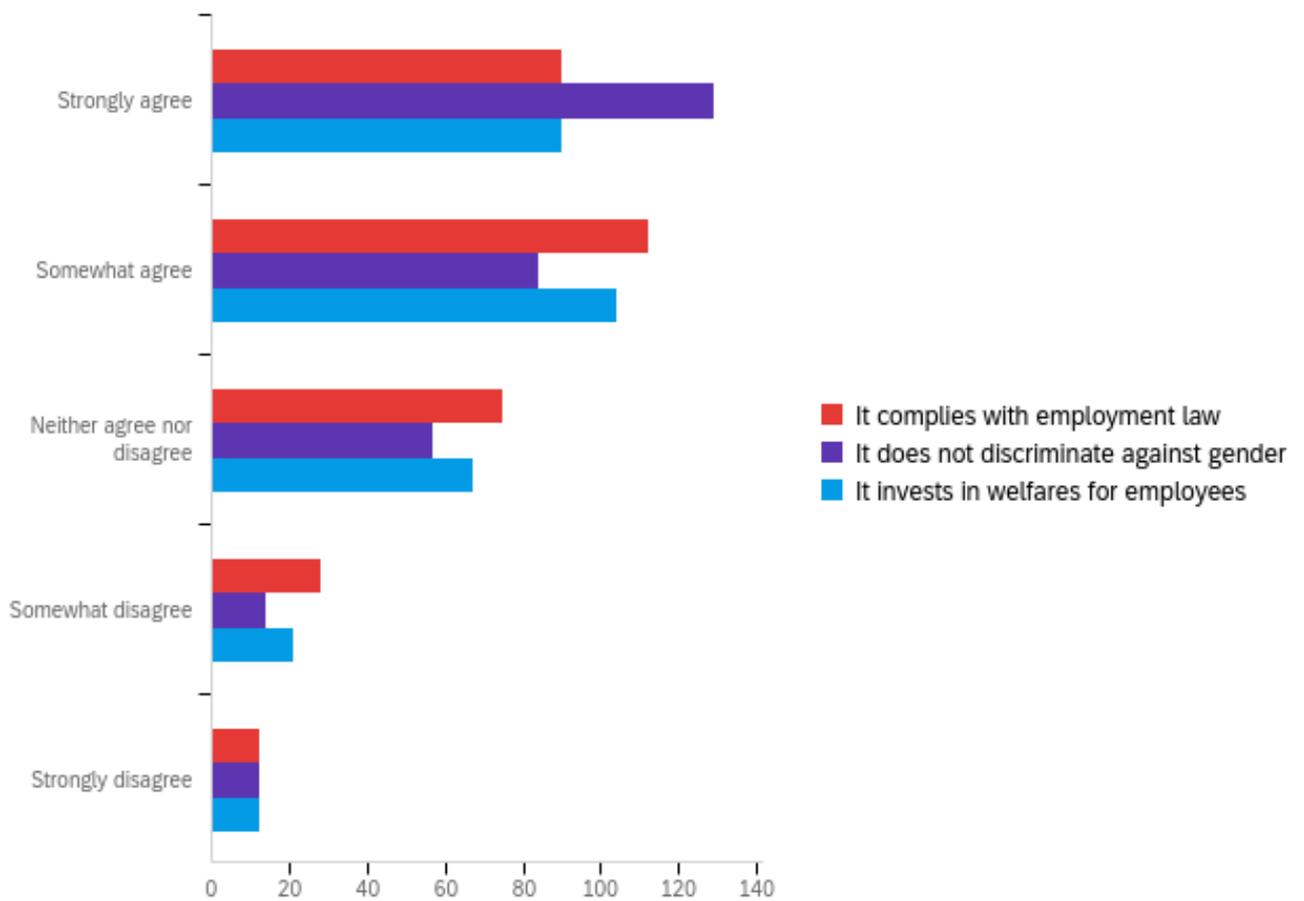
Q7 - How much attention do you pay to CSR policy of a company as an employee?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 7. How much attention do you pay to CSR policy of a company as an employee? | 1.00 | 5.00 | 2.87 | 1.24 | 1.53 | 318 |

| # | Answer | % | Count |
|---|-------------------|--------|-------|
| 1 | A great deal | 15.41% | 49 |
| 2 | A lot | 24.53% | 78 |
| 3 | A moderate amount | 30.19% | 96 |
| 4 | A little | 16.98% | 54 |
| 5 | None at all | 12.89% | 41 |
| | Total | 100% | 318 |

Q8 - Do you think CSR is related to employees?

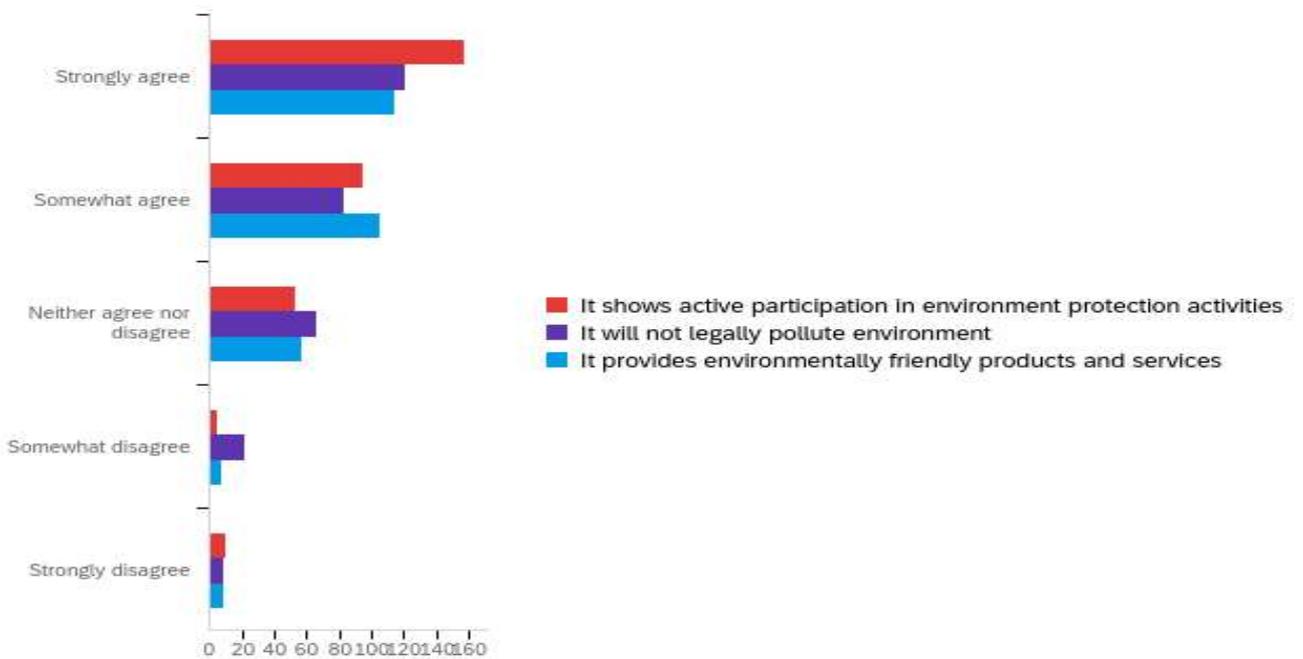


| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | It complies with employment law | 1.00 | 5.00 | 2.24 | 1.07 | 1.16 | 317 |
| 2 | It does not discriminate against gender | 1.00 | 5.00 | 1.97 | 1.09 | 1.18 | 296 |
| 3 | It invests in welfares for employees | 1.00 | 5.00 | 2.19 | 1.07 | 1.15 | 294 |

| # | Question | Strongly agree | Somewhat agree | Neither agree nor disagree | Somewhat disagree | Strongly disagree | Total |
|---|------------------|----------------|----------------|----------------------------|-------------------|-------------------|-------|
| 1 | It complies with | 28.39% 90 | 35.33% 112 | 23.66% 75 | 8.83% 28 | 3.79% 12 | 317 |

| | | | | | | | | | | | | |
|---|---|--------|-----|--------|-----|--------|----|-------|----|-------|----|-----|
| | employment law | | | | | | | | | | | |
| 2 | It does not discriminate against gender | 43.58% | 129 | 28.38% | 84 | 19.26% | 57 | 4.73% | 14 | 4.05% | 12 | 296 |
| 3 | It invests in welfares for employees | 30.61% | 90 | 35.37% | 104 | 22.79% | 67 | 7.14% | 21 | 4.08% | 12 | 294 |

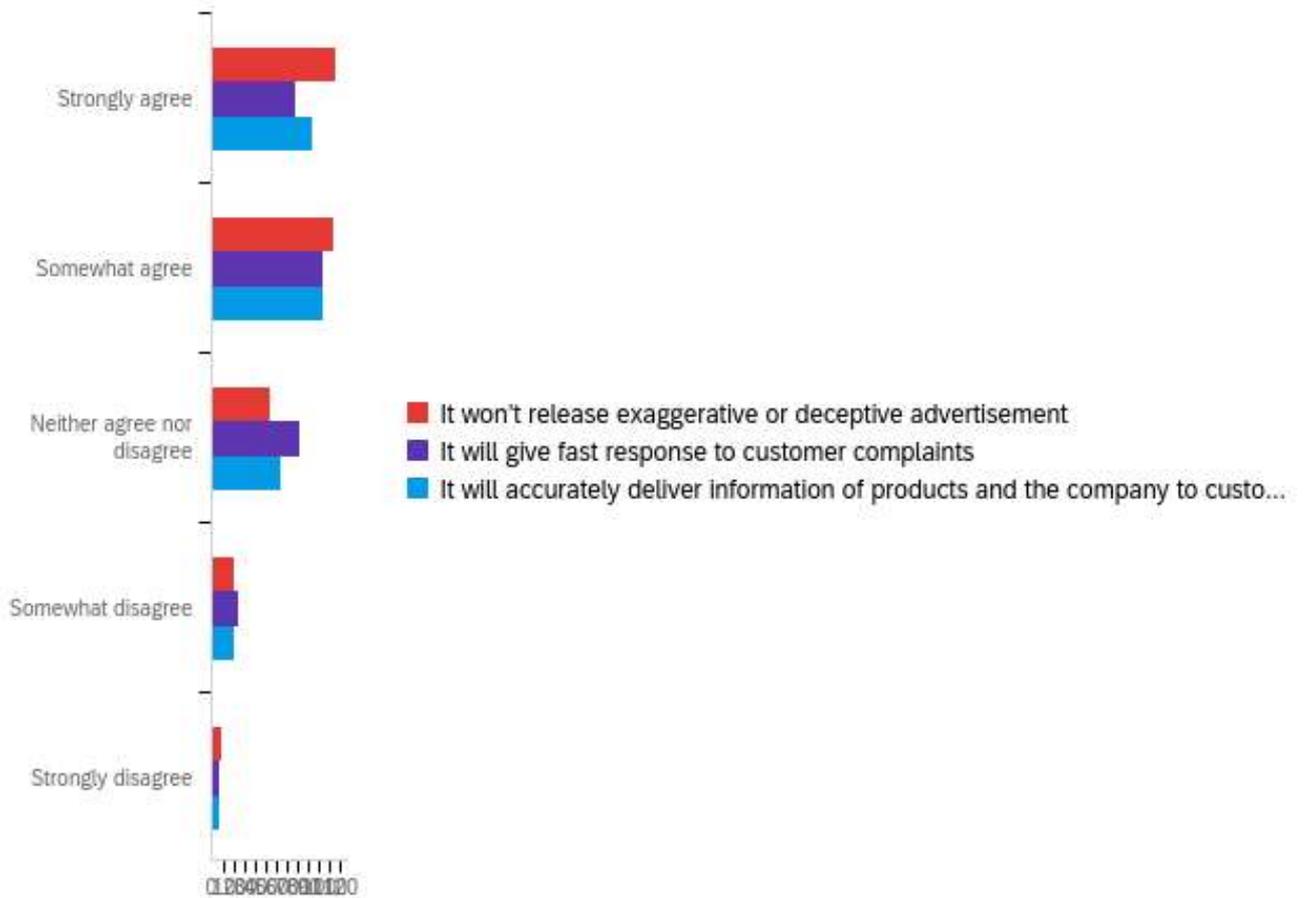
Q9 - Do you think CSR is related to environment?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | It shows active participation in environment protection activities | 1.00 | 5.00 | 1.80 | 0.98 | 0.96 | 320 |
| 2 | It will not legally pollute environment | 1.00 | 5.00 | 2.04 | 1.07 | 1.15 | 299 |
| 3 | It provides environmentally friendly products and services | 1.00 | 5.00 | 1.93 | 0.96 | 0.93 | 291 |

| # | Question | Strongly agree | | Somewhat agree | | Neither agree nor disagree | | Somewhat disagree | | Strongly disagree | | Total |
|---|--|----------------|-----|----------------|-----|----------------------------|----|-------------------|----|-------------------|----|-------|
| 1 | It shows active participation in environmental protection activities | 49.06% | 157 | 29.69% | 95 | 16.56% | 53 | 1.56% | 5 | 3.13% | 10 | 320 |
| 2 | It will not legally pollute environment | 40.47% | 121 | 27.76% | 83 | 22.07% | 66 | 7.02% | 21 | 2.68% | 8 | 299 |
| 3 | It provides environmentally friendly products and services | 39.18% | 114 | 36.08% | 105 | 19.59% | 57 | 2.41% | 7 | 2.75% | 8 | 291 |

Q10 - Do you think CSR is related to consumers and society?

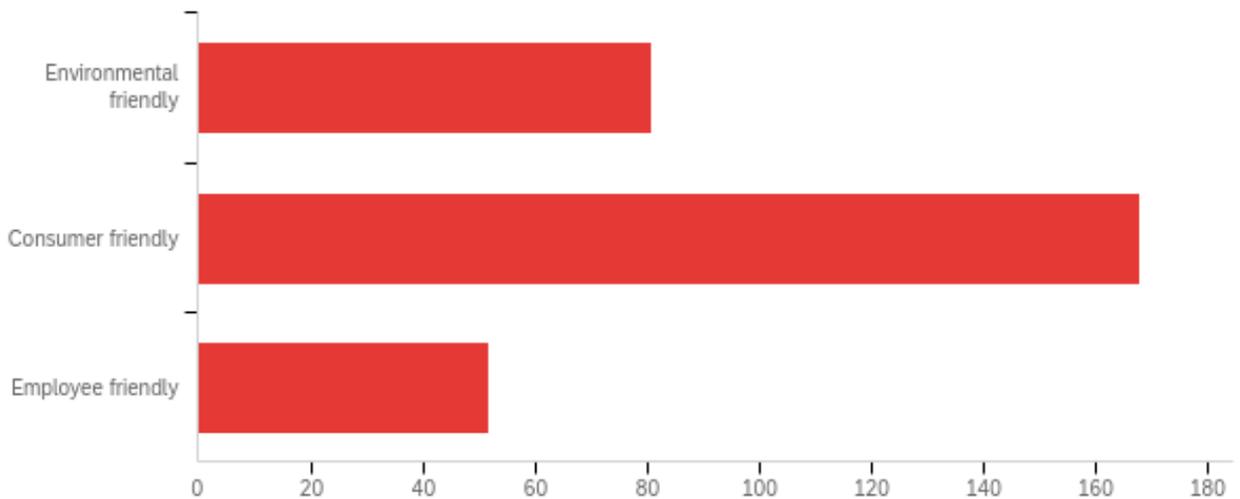


| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | It won't release exaggerated or deceptive advertisement | 1.00 | 5.00 | 2.02 | 1.03 | 1.06 | 314 |
| 2 | It will give fast response to customer complaints | 1.00 | 5.00 | 2.25 | 1.01 | 1.02 | 295 |
| 3 | It will accurately deliver information of products and the company to customers | 1.00 | 5.00 | 2.10 | 1.01 | 1.01 | 289 |

| # | Question | Strongly agree | Somewhat agree | Neither agree nor disagree | Somewhat disagree | Strongly disagree | Total |
|---|------------------|----------------|----------------|----------------------------|-------------------|-------------------|-------|
| 1 | It won't release | 36.94% 116 | 36.31% 114 | 17.52% 55 | 6.37% 20 | 2.87% 9 | 314 |

| | | | | | | | | | | | | |
|---|---|--------|----|--------|-----|--------|----|-------|----|-------|---|-----|
| | exaggerative or deceptive advertisement | | | | | | | | | | | |
| 2 | It will give fast response to customer complaints | 26.44% | 78 | 34.92% | 103 | 28.14% | 83 | 8.14% | 24 | 2.37% | 7 | 295 |
| 3 | It will accurately deliver information of products and the company to customers | 32.53% | 94 | 35.99% | 104 | 22.15% | 64 | 7.27% | 21 | 2.08% | 6 | 289 |

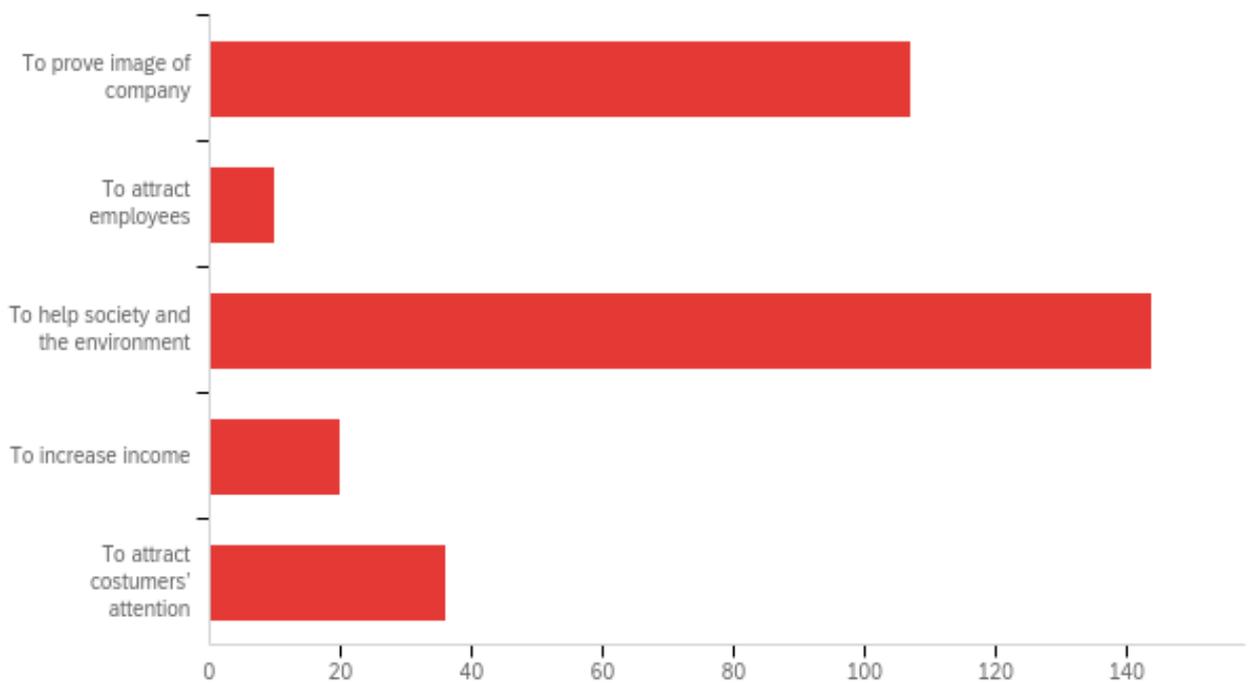
Q11 - What do you think about your company brand image?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 11. What do you think about your company brand image? | 1.00 | 3.00 | 1.90 | 0.66 | 0.43 | 301 |

| # | Answer | % | Count |
|---|------------------------|--------|-------|
| 1 | Environmental friendly | 26.91% | 81 |
| 2 | Consumer friendly | 55.81% | 168 |
| 3 | Employee friendly | 17.28% | 52 |
| | Total | 100% | 301 |

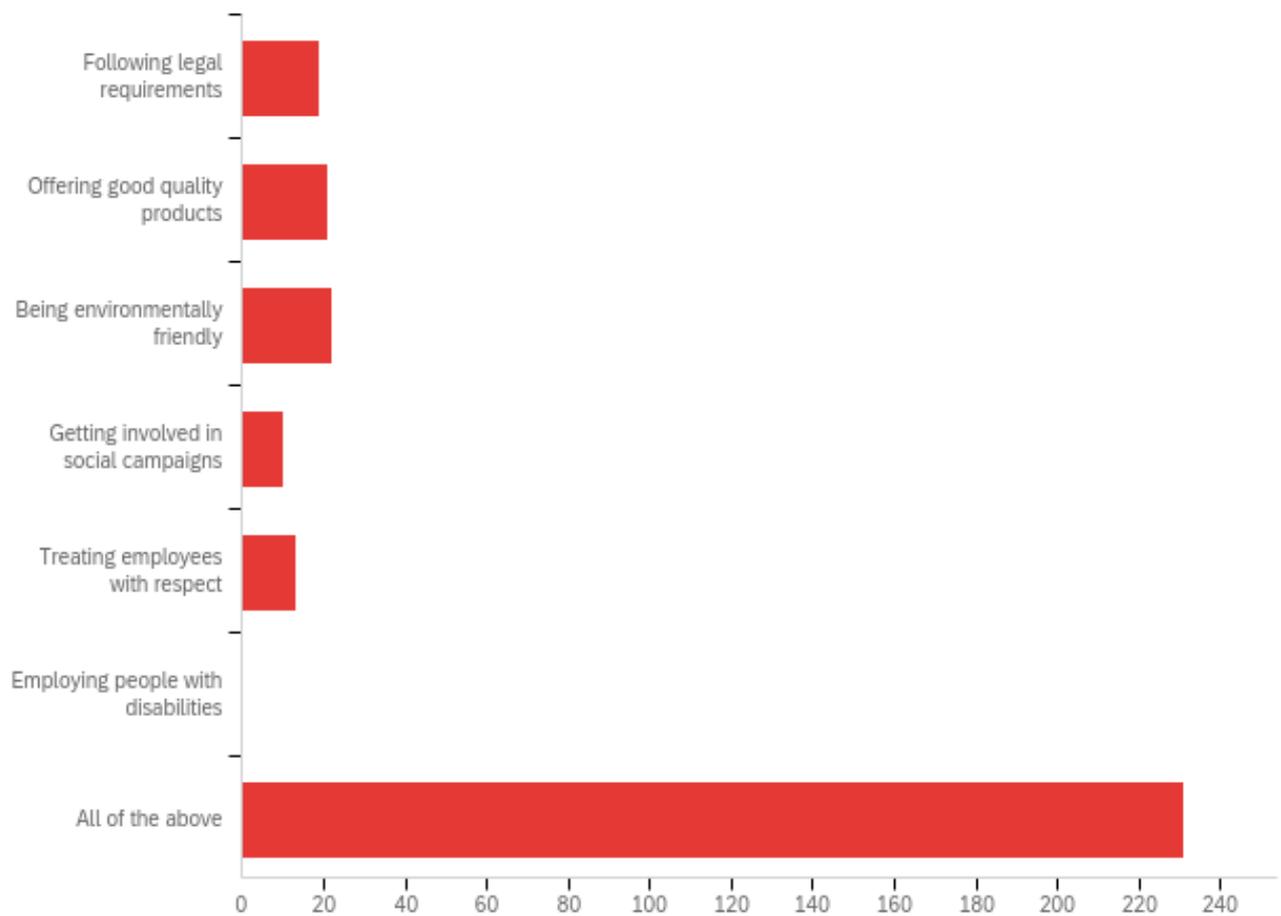
Q12 - Why do companies get involved in Corporate Social Responsibility?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 12. Why do companies get involved in Corporate Social Responsibility? | 1.00 | 5.00 | 2.58 | 1.31 | 1.73 | 317 |

| # | Answer | % | Count |
|---|-------------------------------------|--------|-------|
| 1 | To prove image of company | 33.75% | 107 |
| 2 | To attract employees | 3.15% | 10 |
| 3 | To help society and the environment | 45.43% | 144 |
| 4 | To increase income | 6.31% | 20 |
| 5 | To attract costumers' attention | 11.36% | 36 |
| | Total | 100% | 317 |

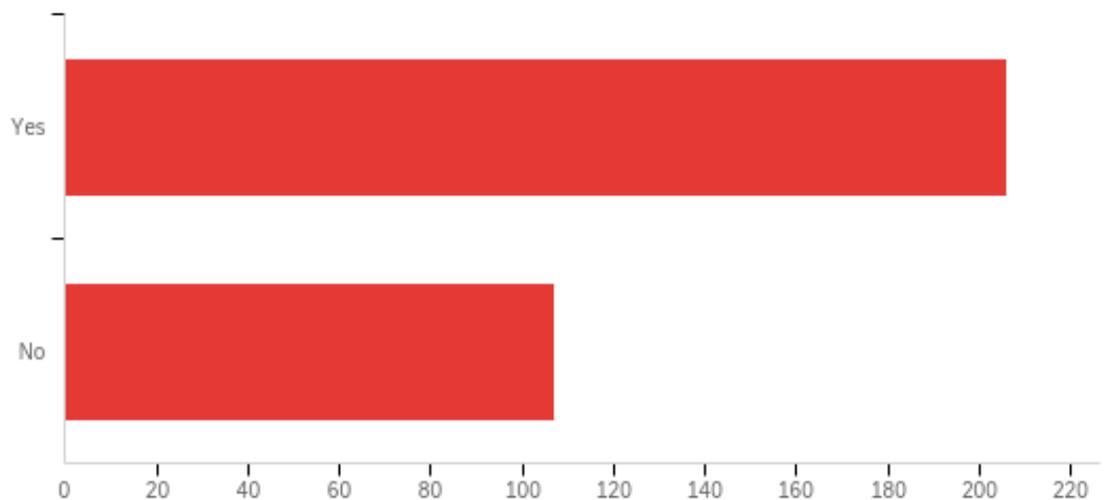
Q13 - What makes a company responsible in your opinion?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 13. What makes a company responsible in your opinion? | 1.00 | 7.00 | 5.85 | 2.02 | 4.07 | 316 |

| # | Answer | % | Count |
|---|--------------------------------------|--------|-------|
| 1 | Following legal requirements | 6.01% | 19 |
| 2 | Offering good quality products | 6.65% | 21 |
| 3 | Being environmentally friendly | 6.96% | 22 |
| 4 | Getting involved in social campaigns | 3.16% | 10 |
| 5 | Treating employees with respect | 4.11% | 13 |
| 6 | Employing people with disabilities | 0.00% | 0 |
| 7 | All of the above | 73.10% | 231 |
| | Total | 100% | 316 |

Q14 - If a company had a proven track record of poor CSR, would you be put off purchasing their products?

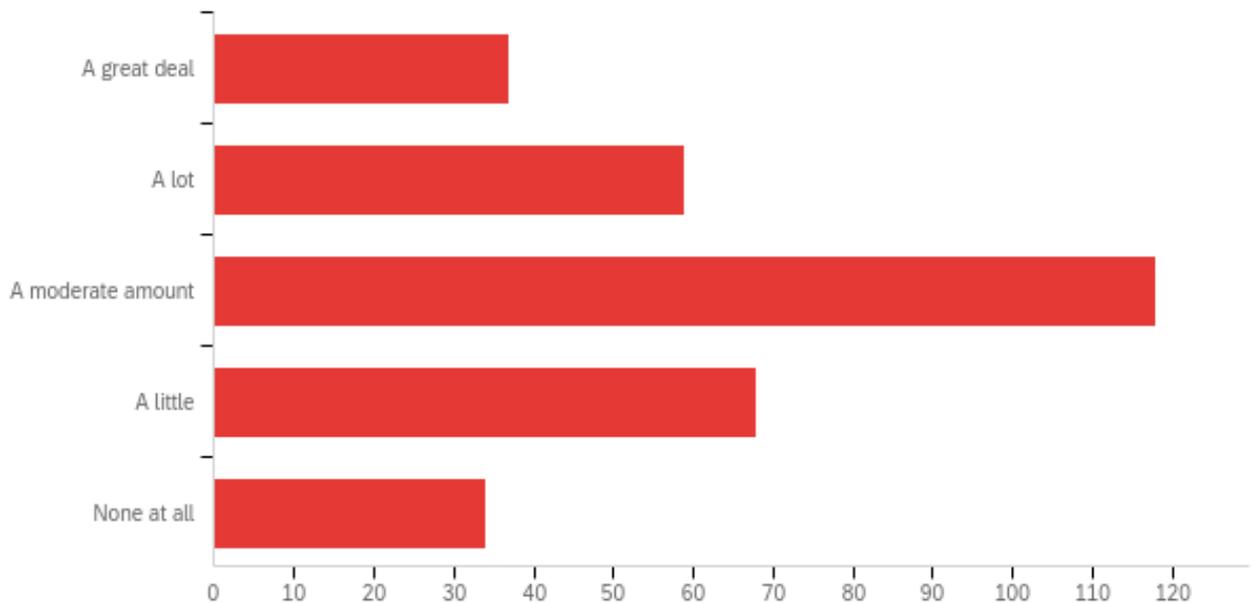


| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 14. If a company had a proven track record of | 1.00 | 2.00 | 1.34 | 0.47 | 0.22 | 313 |

poor CSR, would you be put off purchasing their products?

| # | Answer | % | Count |
|---|--------|--------|-------|
| 1 | Yes | 65.81% | 206 |
| 2 | No | 34.19% | 107 |
| | Total | 100% | 313 |

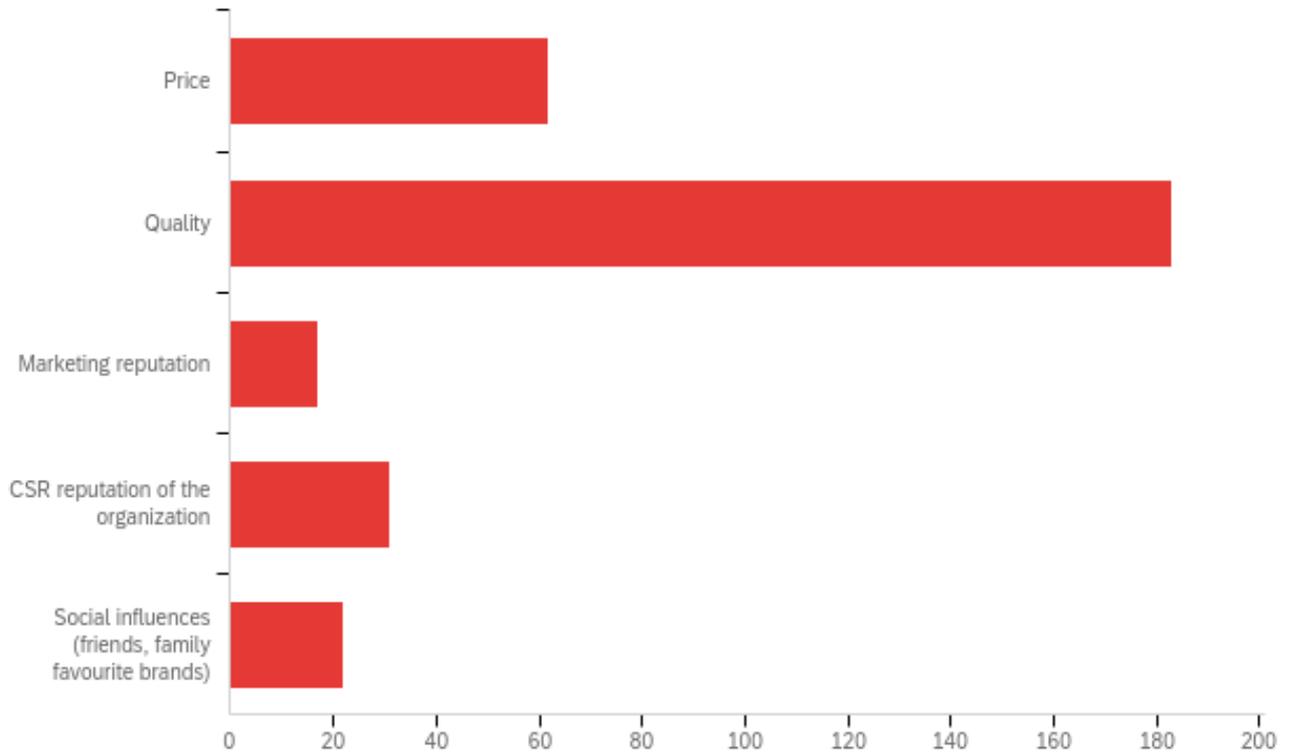
Q15 -Would you be willing to pay extra for a product (shoes, car), if it did ensure that the brand acted in a manner that was considered socially responsible? If so, how much more?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 15. Would you be willing to pay extra for a product (shoes, car), if it did ensure that the brand acted in a manner that was considered socially responsible? If so, how much more? | 1.00 | 5.00 | 3.01 | 1.14 | 1.30 | 316 |

| # | Answer | % | Count |
|---|-------------------|--------|-------|
| 1 | A great deal | 11.71% | 37 |
| 2 | A lot | 18.67% | 59 |
| 3 | A moderate amount | 37.34% | 118 |
| 4 | A little | 21.52% | 68 |
| 5 | None at all | 10.76% | 34 |
| | Total | 100% | 316 |

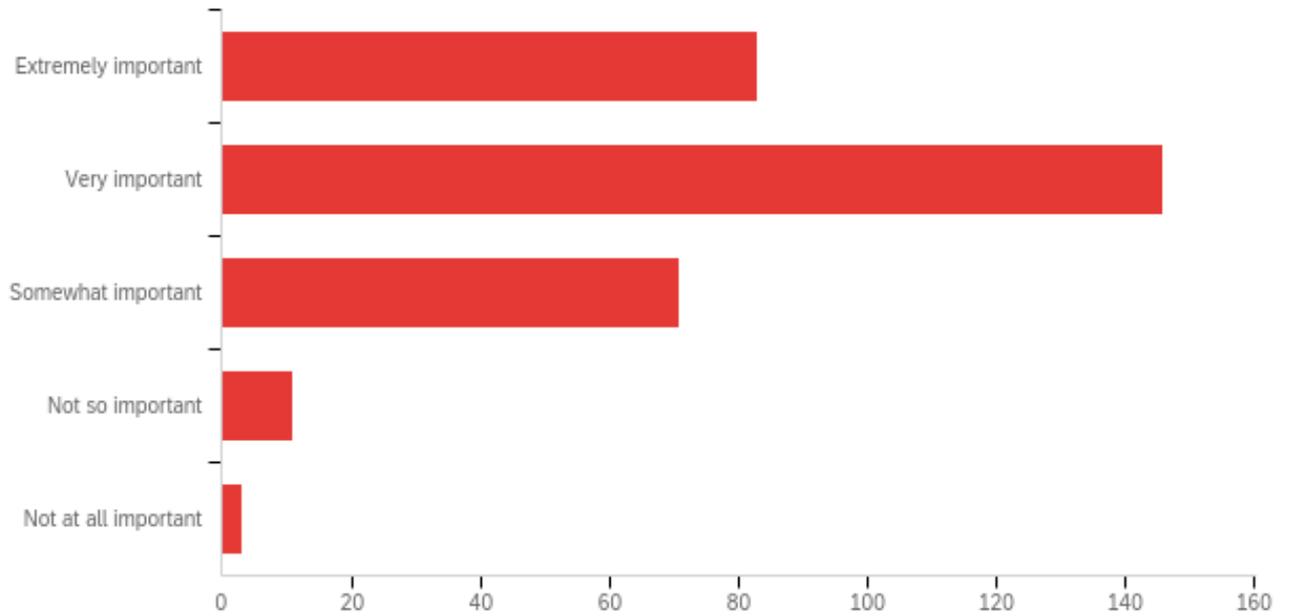
Q16 - Which of the following options influence your purchasing behaviour?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 16. Which of the following options influence your purchasing behaviour? | 1.00 | 5.00 | 2.26 | 1.10 | 1.20 | 315 |

| # | Answer | % | Count |
|---|--|--------|-------|
| 1 | Price | 19.68% | 62 |
| 2 | Quality | 58.10% | 183 |
| 3 | Marketing reputation | 5.40% | 17 |
| 4 | CSR reputation of the organization | 9.84% | 31 |
| 5 | Social influences (friends, family favourite brands) | 6.98% | 22 |
| | Total | 100% | 315 |

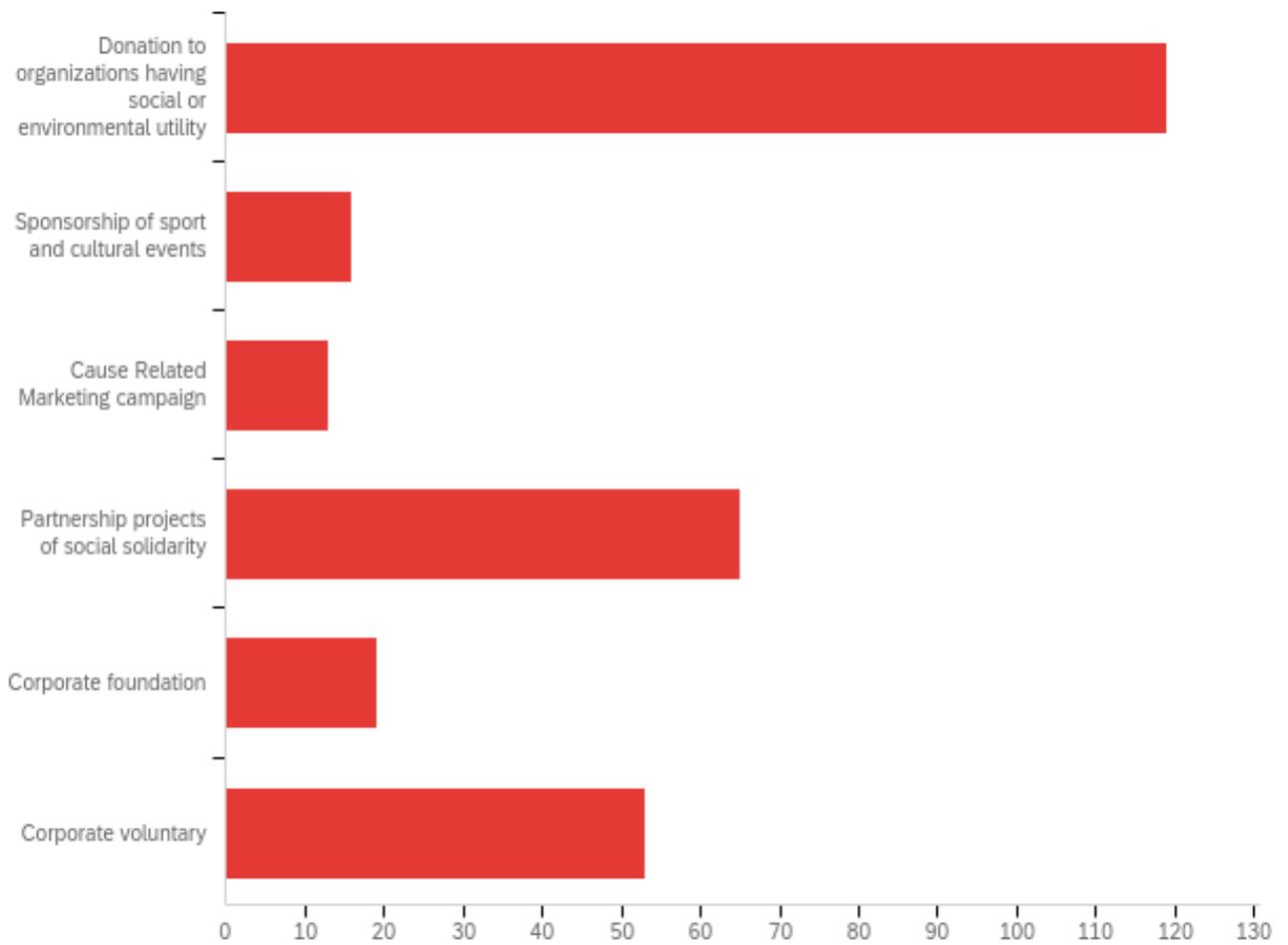
Q17 - How important is it to you that companies operate on a socially responsible level?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | 17. How important is it to you that companies operate on a socially responsible level? | 1.00 | 5.00 | 2.06 | 0.84 | 0.71 | 314 |

| # | Answer | % | Count |
|---|----------------------|--------|-------|
| 1 | Extremely important | 26.43% | 83 |
| 2 | Very important | 46.50% | 146 |
| 3 | Somewhat important | 22.61% | 71 |
| 4 | Not so important | 3.50% | 11 |
| 5 | Not at all important | 0.96% | 3 |
| | Total | 100% | 314 |

Q18 -Which of the following action is your company taking to support the community during the COVID-19 crisis?

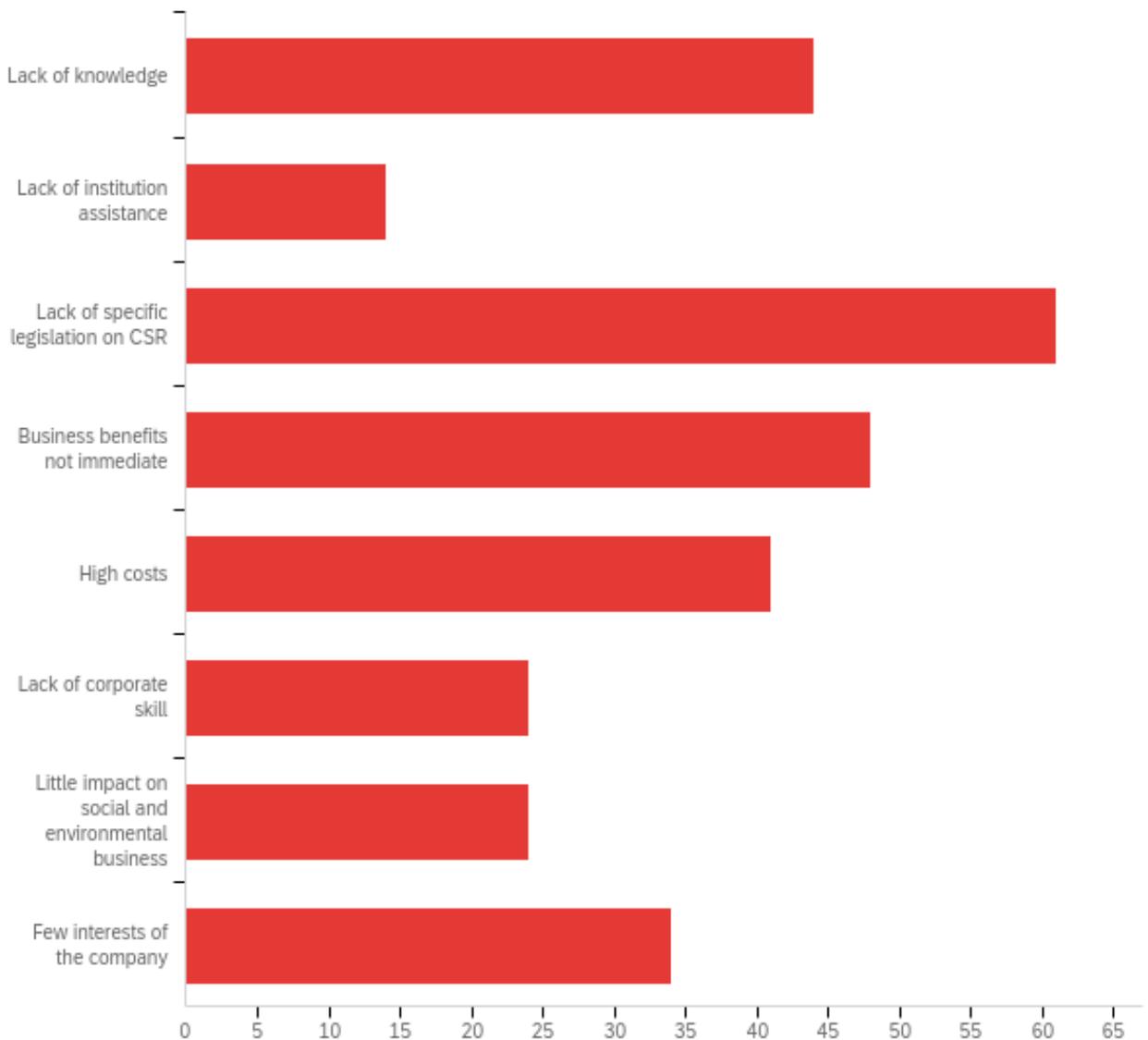


| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | 18 Which of the following action is your company taking to support the community during the COVID-19 crisis? | 1.00 | 6.00 | 3.03 | 1.97 | 3.89 | 285 |

| # | Answer | % | Count |
|---|--|--------|-------|
| 1 | Donation to organizations having social or environmental utility | 41.75% | 119 |
| 2 | Sponsorship of sport and cultural events | 5.61% | 16 |
| 3 | Cause Related Marketing campaign | 4.56% | 13 |

| | | | |
|---|---|--------|-----|
| 4 | Partnership projects of social solidarity | 22.81% | 65 |
| 5 | Corporate foundation | 6.67% | 19 |
| 6 | Corporate voluntary | 18.60% | 53 |
| | Total | 100% | 285 |

Q19 - In your opinion, what is the barrier preventing Corporate Social responsibility integration within your company?

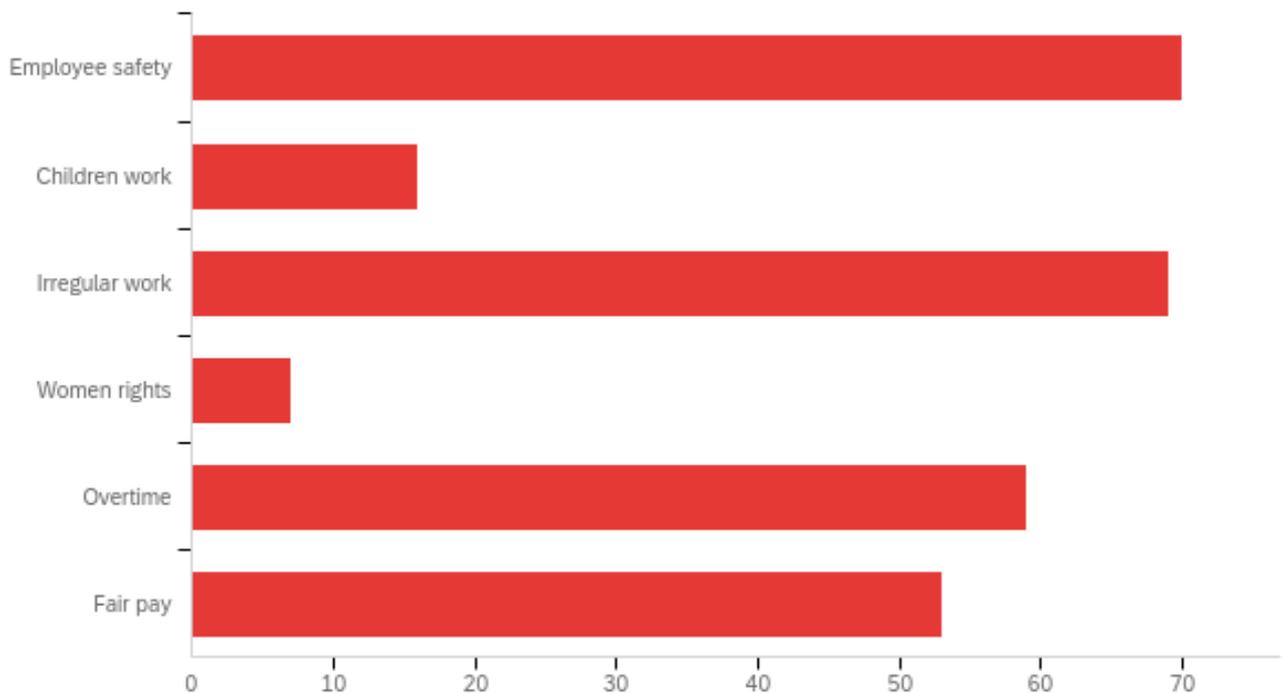


| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 19. In your opinion, what is the barrier preventing Corporate | 1.00 | 8.00 | 4.26 | 2.19 | 4.79 | 290 |

Social responsibility integration within your company?

| # | Answer | % | Count |
|---|--|--------|-------|
| 1 | Lack of knowledge | 15.17% | 44 |
| 2 | Lack of institution assistance | 4.83% | 14 |
| 3 | Lack of specific legislation on CSR | 21.03% | 61 |
| 4 | Business benefits not immediate | 16.55% | 48 |
| 5 | High costs | 14.14% | 41 |
| 6 | Lack of corporate skill | 8.28% | 24 |
| 7 | Little impact on social and environmental business | 8.28% | 24 |
| 8 | Few interests of the company | 11.72% | 34 |
| | Total | 100% | 290 |

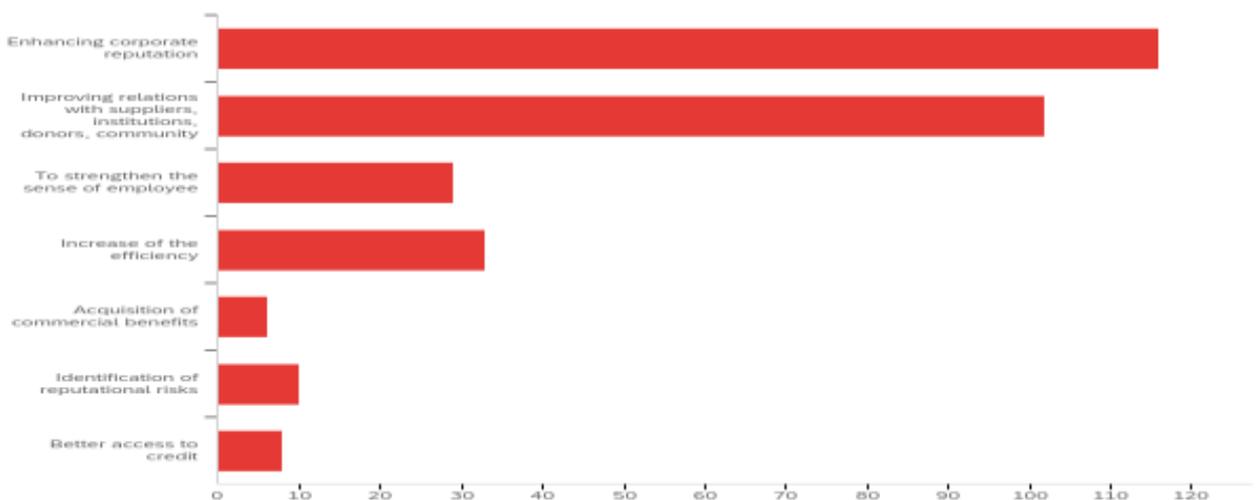
Q20 - Which of the following problems has your company faced recently?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|--|---------|---------|------|---------------|----------|-------|
| 1 | 20. Which of the following problems has your company faced recently? | 1.00 | 6.00 | 3.47 | 1.87 | 3.49 | 274 |

| # | Answer | % | Count |
|---|-----------------|--------|-------|
| 1 | Employee safety | 25.55% | 70 |
| 2 | Children work | 5.84% | 16 |
| 3 | Irregular work | 25.18% | 69 |
| 4 | Women rights | 2.55% | 7 |
| 5 | Overtime | 21.53% | 59 |
| 6 | Fair pay | 19.34% | 53 |
| | Total | 100% | 274 |

Q21 - What do you think could be the main benefit of the adoption of measures for social responsibility?



| # | Field | Minimum | Maximum | Mean | Std Deviation | Variance | Count |
|---|---|---------|---------|------|---------------|----------|-------|
| 1 | 21. What do you think could be the main | 1.00 | 7.00 | 2.25 | 1.49 | 2.21 | 304 |

| | | | | | |
|--|--|--|--|--|--|
| benefit of the adoption of measures for social responsibility? | | | | | |
|--|--|--|--|--|--|

| # | Answer | % | Count |
|---|---|--------|-------|
| 1 | Enhancing corporate reputation | 38.16% | 116 |
| 2 | Improving relations with suppliers, institutions, donors, community | 33.55% | 102 |
| 3 | To strengthen the sense of employee | 9.54% | 29 |
| 4 | Increase of the efficiency | 10.86% | 33 |
| 5 | Acquisition of commercial benefits | 1.97% | 6 |
| 6 | Identification of reputational risks | 3.29% | 10 |
| 7 | Better access to credit | 2.63% | 8 |
| | Total | 100% | 304 |



Debbie – Chief Executive North-East*

1. Have you heard of CSR before?

“Yes.”

2. What do you understand by the word CSR?

“CSR is about social accountability. Making a positive impact on society and environment.”

3. Do you think companies should be involved in or integrate CSR into their organisation practice?

“I believe companies should have a positive contribution towards the community where they operate and the society at large. Therefore, it is my opinion that

companies should integrate CSR in their organisation strategies to give back to the community where their businesses are conducted.”

4. Does your organisation involve or practice any form of CSR?

“Yes, to some degree or level, though we do not practice CSR directly, we do support organisations indirectly by working with local organisations and community who are directly involved in CSR practice, but we could be better at it.”

5. Why does your company involve in CSR Practice?

“Our company is involved in corporate social responsibility because it is the right thing to do. It is not just about giving back to the community but also ensuring the right taxes are paid for a better government and community. Because if everyone is doing what they should do, we will have a better society.”

6. Why are other companies not involved in CSR practice?

“Because they think they do not have to, since there is no law that says they have to, or because they do not know about CSR, perhaps they are just going with the latest trends or general flow like other companies who don’t care about CSR, and they want to be seen doing what everybody else is doing, they don’t want to spend money unless they have to.”

Stephen – Commercial Director North-East*_

1. Have you heard of CSR before?

“Yes, I am very much grounded in CSR. It is a key part of our business.”

2. What do you understand by the word CSR?

“It is a responsible way of doing business. How a business is managed, processed, procurement process, and a way of business forward-looking.”

3. Do you think companies should involve or integrate CSR in their organisation practice?

“Yes, 100% yes. It should be at the heart of everything you do as a business. If you do not involve CSR in your business, you cannot go far in business.”

4. Does your organisation involve or practice any form of CSR?

“Yes, our organisation is about CSR. We are expected to take CSR action in our day-to-day business. www.gonortheast.co.uk or www.go-ahead.com.”

5. Why does your company involve in CSR Practice?

“We do not only practice CSR, but it is how we do business. It is part of the business. It provides secure viable business for the future.”

6. Why are other companies not involved in CSR practice?

“Because CSR is misunderstood by shareholders and directors, and because some people do not see it as business strategies. Because it is sometimes seen as an additional cost, or some people see it as an environmental thing.”

Christa – Partnership manager North-East* _

1. Have you heard of CSR before?

“Yes, I have heard about corporate social responsibility before.”

2. What do you understand by the word CSR?

“The awareness of an organisation regarding their impact on the community and the people around them. Also, it is about the company making the right choice to contribute positively to the community around their business operations.”

3. Do you think companies should involve or integrate CSR in their organisation practice?

“Yes, companies should be involved in CSR because everything we do should have a positive aim for the environment and the users.”

4. Does your organisation involve or practice any form of CSR?

“Yes, because CSR is part of our organisation’s purpose, if not our company’s sole purpose.

5. What is the purpose of your organisation?

“To empower churches and charities, to enable them to end homelessness in our community. CSR is already organic in what we do.”

6. Why is your company involved in CSR practice?

“As a Christian organisation, we have a strong value which tells us that we must do good in our local area because God is good and care for us all.”

7. Why are other companies not involved in CSR practice?

“I am not 100% sure, but I think because they want to keep all the profit to themselves or because they do not know the benefits of giving back to the community where they operate their business from.”

Mark – Company Secretary and Head of Investor Relations FDM Group

1. Have you heard of CSR before?

“Yes! I have, because it is part of the work we do as a company, and we must report CSR activities to our shareholders.”

2. What do you understand by the word CSR?

“CSR is about making sure both the stakeholders and the shareholders are represented fairly, as well as the environment. The shareholders are interested in making a profit, but they are also interested in making a positive impact on the environment, society, customers, employees, suppliers, and the communities where the company activities are carried out.”

3. Do you think companies should involve or integrate CSR in their organisation practice?

“Yes! Because CSR has always been part of FDM work. Also, it is the core value of FDM. For example, taking new graduates and training them and making them employable.”

4. Does your organisation involve or practice any form of CSR?

“Yes! Refer to question 3 answer, and social mobility, gender equality, close relationship with the university, work with the university to create an outreach programme that benefits the members of the community. Assist retired armies by providing them with needed training to help them return to the community.”

5. Why is your company involved in CSR practice?

“Because it is in the company DNA. The founder of the company is a CSR embodiment having experienced first-hand what it means to come having nothing.”

6. Why are other companies not involved in CSR practice?

“I want to believe is because of ignorance, corporate greed, and the belief that CSR engagement does not provide tangible benefits or rewards for the companies who are involved in it.”

Jen – Leader of NEA North-East

1. Have you heard of CSR before?

“Yes, I have, and as a company, we do our best to incorporate the practice in our daily business activities.”

2. What do you understand by the word CSR?

“I believe CSR is a process of charitable involvement by some organisations within their local community.”

3. Do you think companies should be involved in or integrate CSR into their organisation practice?

“Yes, I 100% believe organisations should involve CSR because it provides a good public image for the company and it is the right thing to do, knowing that the company is supporting the needy in their society.”

4. Does your organisation involve or practice any form of CSR?

“Yes, CSR is the foundation of organisation operation, and we engaged in it because there are no better profits and benefits than the joy, we, as a company, derive from supporting those less privileged in our local community.”

5. Why is your company involved in CSR practice?

“Our organisation is involved in CSR because it is the right thing to do and we as a company want to do the thing by helping as many of our community members as possible in a positive way as much as we can.”

6. Why are other companies not involved in CSR practice?

“It is difficult to say why some businesses are not involved in CSR practice, but it might be because they have never heard of it, or they do but chose to ignore it. While on the other hand, it might be because they want to keep all their company revenue to themselves instead of giving some to support their local community.”

Bekir – General Manager North-East*_

1. Have you heard of CSR before?

“Yes, I have but I am not fully knowledgeable about it.”

2. What do you understand by the word CSR?

“From the little I know; it is the way by which companies donate to charities in their business environment.”

3. Do you think companies should involve or integrate CSR in their organisation practice?

“Like I said, I do not have full knowledge about this, but yes, organisations should be kind enough to donate something from their surplus to their community where they are operating, no matter how small it is.”

4. Does your organisation involve or practice any form of CSR?

“Directly no, but our hotel (Hilton Garden Inn Sunderland) is owned by the same person who owns Sunderland Football Club, and they have a charity called ‘Foundation of Light’. We work with them to support the needy and less privileged in the community.”

5. Why is your company involved in CSR practice?

“From the little I know about CSR; it is a good thing because I have seen families that have been positively turned around by the work of the Foundation of Light. So, I believe organisations are involved in CSR practice because it is a good thing to support poor people in the community.”

6. Why are other companies not involved in CSR practice?

“I am honestly unsure why some organisations are not involved in the practice of CSR, but it might be because they do not know about it, or they know about it but do not know how to go about or need for it.”

Jonathan – Group Chief Information Officer North-East

1. Have you heard of CSR before?

“Yes, I have, and I am delighted to be talking with you about it.”

2. What do you understand by the word CSR?

“Corporate social responsibility is a process where organisations give back to their community. And we do this by working with ‘Changing Faces’ and Walking with the Wounded: [Charity | Culture | FDM Group | UK](#).”

3. Do you think companies should involve or integrate CSR in their organisation practice?

“Yes, I completely agree that organisations should be engaged in CSR because there are many people out there who are hurt and wounded both mentally and

physically, and every little support they can get from business around them will be live changing for them.”

4. Does your organisation involve or practice any form of CSR?

“Yes, our company is heavily involved in CSR. FDM Group strongly values giving back to our community. Working together towards a philanthropic cause helps to give perspective and unity to us as an organisation. We participate in several charity events, campaigns, and initiatives every year at both the regional and international levels.”

5. Why is your company involved in CSR Practice?

“We, as a company, are involved in CSR because it aligns with our company initiatives, and we use it to help raise awareness and fundraising for causes that benefit the members of the general community, and of course, it helps our company’s positive publicity.”

6. Why are other companies not involved in CSR practice?

“I will say because they do not know the benefits that come with it and because they are ignorant of their environmental and community needs.”

Iain – Community Regeneration Office North-East* _

1. Have you heard of CSR before?

“Yes, I have, and I am the head of community regeneration for Northumberland County Council.”

2. What do you understand by the word CSR?

“For me, CSR involve organisation getting involved and engaging with their local community to provide the support the members of the community desperately need.”

3. Do you think companies should involve or integrate CSR in their organisation practice?

“Yes, I do believe companies should be involved in CSR because CSR involvement helps to support the local community and help to reduce criminal activities by engaging our young youths in after-school programmes.”

4. Does your organisation involve or practice any form of CSR?

“Yes, Northumberland County Council is involved in CSR, and they do so by creating a scheme called ‘Community Chest’. It is a programme that provides the members of community funding they need for community engagement and after-school events.”

5. Why is your company involved in CSR practice?

“As an organisation, we are involved in CSR because of the demand for help among the members of the community and because it is the right thing to do to support the needy in society.”

6. Why are other companies not involved in CSR practice?

“In my opinion, I will say probably because they do not have the money to engage in it or because they are not aware of CSR, and the good difference their small donation can make.”



[PhD-Thesis Semi-structure interview Responses.pdf](#)

your name:

name of your organization:

your position:

date of interview:

1. have you heard of corporate social responsibility (CSR) before?
2. what do you understand by the word corporate social responsibility (CSR)?
3. do you think companies should be involve or integrate (CSR) in their organization practice?
4. does your organization involve or practice any form of (CSR)?
5. why does your company involve in CSR practice?
6. why does other company not involve in CSR practice?

[PhD-SEMI-STRUCTURED INTERVIEW QUESTIONS.pdf](#)



Research Participant Consent Form

Study title: Corporate Social Responsibility (CSR) and Corporate Profitability: a comparative study of for-profit and not-profit organizations in the North-East of England

Participant

code: PS..

| | |
|--|--|
| I am over the age of 18 | |
| I have read and understood the attached study information and, by signing below, I consent to participate in this study | |
| I understand that I have the right to withdraw from the study without giving a reason at any time during the study itself. | |
| I understand that I also have the right to change my mind about participating in the study for a short period after the study has concluded. | |
| I agree to the interview being tape recorded. | |
| I agree to be asked questions face-to-face, via telephone and email. | |

 Participant name
 Date

 Participant signature

(Your name, along with your participant code is important to help match your data from two questionnaires. It will not be used for any purpose other than this.)

 Researchers name

 Researcher signature

Date

[PhD-CONSENT FORM.pdf](#)



PARTICIPANT INFORMATION SHEET

Research Title

Corporate Social Responsibility (CSR) and corporate profitability: A Study of For-Profit and Not-For-Profit Organizations in the North-East of England

Invitation

You are being invited to take part in this research project. Before you decide to do so, it is important you understand why the research is being conducted and what it will involve. Please take your time to read the following information carefully and discuss it with others if you wish. And please, let me know if there is anything that is not clear or if you would like more information. Thank you for reading this.

What is the purpose of the research?

the purpose of this research is to review the misconception that CSR is about giving away some percentage of shareholders profit to charity without getting anything in return and explore this knowledge gap in other to inform and enable for both for-profit and not-for-profit organizations in the North-East of England maximize the benefits of integrating and pursuing Corporate Social responsibility into business strategy and goals respectively.

Who can take part in the research?

Participation is entirely voluntary. If you change your mind about taking part in the study, you can withdraw at any point during the session without giving a reason and without penalty.

Why have I been chosen?

Your company have been chosen because as a manager in one of the hospitality industries in the North -East of England, you will have knowledge about Corporate Social Responsibility and supporting the local community.

Do I have to take part?

It is up to you to decide whether to take part. If you do decide to take part, you will be able to keep a copy of this information sheet and you will be contributing impactful knowledge to the business and development of the region. You can still withdraw at any time. You do not have to give a reason. You will be emailing consent form which you can keep for your reference.

What will happen to me if I take part?

You will be asked to attend online video semi-structure interview and complete online questionnaire which we estimate will take you 15 minutes. You may also wish to agree to a follow-up interview to find out more about your approach.

What do I have to do?

Please answer the online questionnaire and attend online interview, which the questions will be email to you ahead of time at your convenient time & date. There are no other commitments or lifestyle restrictions associated with participating.

What are the possible disadvantages and risks of taking part?

Participating in the research is not anticipated to cause you any disadvantages or discomfort. The potential physical and/or psychological harm or distress will be the same as any experienced in everyday life 2.

What are the possible benefits of taking part?

Whilst there are no immediate benefits for those people participating in the project, it is hoped that this work will have a beneficial impact on how business is conducted and assist in the region development. Results will be shared with participants to inform their professional work.

What happens if the research study stops earlier than expected?

Should the research stop earlier than planned and you are affected in any way we will tell you and explain why.

What if something goes wrong?

If you have any complaints about the project in the first instance you can contact any member of the research team. If you feel your complaint has not been handled to your satisfaction, you can contact the University of Sunderland Registrar and Secretary to take your complaint further (see below).

Will my taking part in this project be kept confidential?

All the information that we collect about you during the research will be kept strictly confidential. You will not be able to be identified or identifiable in any reports or publications. Your institution will also not be identified or identifiable. Any data collected about you in the online questionnaire will be stored online in a form protected

by passwords and other relevant security processes and technologies. Data collected may be shared in an anonymised form to allow reuse by the research team and other third parties. These anonymised data will not allow any individuals or their institutions to be identified or identifiable.

Will I be recorded, and how will the recorded media be used?

You will not be recorded in any way other than your input to the questionnaire without separate permission being gained from you and the video interview.

What type of information will be sought from me and why is the collection of this information relevant for achieving the research project's objectives?

You will only be asked questions about corporate social responsibility (CSR). Your views and experience are just what the project is interested in exploring.

What will happen to the results of the research project?

Results of the research will be submitted to the University Sunderland. You will not be identified in any report or publication. Your institution will not be identified in any report or publication. If you wish to be given a copy of any reports resulting from the research, please ask us to put you on our circulation list.

Who has ethically reviewed the project?

This project has been ethically approved by the Information School's ethics review procedure and subsequently endorsed by the ethics procedures of University Sunderland. The University of Sunderland Research Ethics Committee monitors the application and delivery of the University's Ethics Review Procedure across the University.

Contact for further information

Student: Mr. Peter Asuata (Research student) peter.asuata@research.sunderland.ac.uk

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Phone: 0191 515 2347

Co-supervisor: Dr Seema Bhate (Senior Lecturer) Email: seema.bhate@sunderland.ac.uk

Phone: 0191 515 3138

Doctor John Fulton (Chair of the University of Sunderland Research Ethics Group, University of Sunderland) Email: john.fulton@sunderland.ac.uk

Phone: 0191 515 2529

[PhD PARTICIPANTS INFORMATION SHEET.pdf](#)



**University of
Sunderland**

Application 003457

Section A: Applicant details

Date application started:

Mon 24 December 2018 at 01:31

First name:

Peter

Last name:

Asuata

Email:

Peter.Asuata@research.sunderland.ac.uk

Programme name:

PhD

Module name:

Research

Last updated:

05/08/2022

Department:

Sunderland Business School

Applying as:

Student

Research project title:

Corporate Social Responsibility and Corporate Profitability: a study of For-profit and Not-for-profit organizations in the North East of England

Similar applications:

- not entered -

Supervisor

1. Supervisor

Name

Dr Seema Bhate

Email

seema.bhate@sunderland.ac.uk

Risk Assessment

Suitability

Adheres to BPS Code of Human Research Ethics (2021)?

No

Takes place outside UK?

No

Involves NHS?

No

Healthcare research?

No

ESRC funded?

No

Involves adults who lack the capacity to consent?

No

Led by another UK institution?

No

Involves human tissue?

No

Clinical trial?

No

Social care research?

No

Risk Assessment

Does the study involve participants who are potentially or in any way vulnerable or who may have any difficulty giving meaningful consent to their participation or the use of their information?

No

Are participants to be involved in the study without their knowledge and consent (e.g. through internet-mediated research, or via covert observation of people in public places)?

No

Will the study require the co-operation of a gatekeeper for initial access to the groups or individuals to be recruited?

No

Does the research methodology involve the use of deception or activities which are conducted without participants' full and informed consent at the time the study is carried out?

No

Are there any significant concerns regarding the design of the research project?

No

Does the research involve any of the following groups?

- a. children under 18 years of age?
- b. vulnerable adults (eg people with learning or communication difficulties)
- c. individuals who have a dependent or subordinate relationships to researchers
- d. people in custody (eg young offenders or people in prisons)
- e. individuals unable to give consent
- f. individuals involved in illegal activities
- g. therapeutic interventions

No

If the proposed research relates to the provision of social or human services is it feasible and/or appropriate that service users or service user representatives should be in some way involved in or consulted?

No

Are there payments to researchers/participants that may have an impact on the objectivity of the research?

No

Will financial inducements (other than reasonable expenses and compensation for time) be offered to participants?

No

Could the study induce unacceptable psychological stress or anxiety or cause harm or negative consequences beyond the risks encountered in normal life? Will the study involve prolonged or repetitive testing?

No

Will the study involve discussion of sensitive topics? For example (but not limited to): sexual activity, illegal behaviour, experience of violence or abuse, drug use, etc.)

No

Are drugs, placebos or other substances to be administered to the study participants or will the study involve invasive, intrusive or potentially harmful procedures of any kind?

No

Will research involve the sharing of data or confidential information beyond the initial consent given?

No

Is there ambiguity about whether the information/data you are collecting is considered to be public?

No

Will the research involve administrative or secure data that requires permission from the appropriate authorities before use?

No

Will the research involve the use of visual/vocal methods that potentially pose an issue regarding confidentiality and anonymity?

No

The Data Protection Act 2018 will apply to any data-processing activities entailed by this research. Is there any cause for uncertainty as to whether

the research will fully comply with the requirements of the Act?

No

Are there any particular groups who are likely to be harmed by dissemination of the results of this project?

No

Do you have any doubts or concerns regarding your (or your colleagues) physical or psychological wellbeing during the research period?

No

Will the research involve accessing security-sensitive material, such as material related to terrorism or to violent extremism of any kind, including, but not limited to, Islamist extremism and far-right extremism?

No

Summary

overarching question: - how can for-profit and not-for-profit organizations in the North East of England maximise the benefits from

pursuing Corporate Social Responsibility objectives? prospective participants include but not limited; 5 for-profit and 5 for-not-profit

organizations in the North East of England. Questionnaire survey in addition to Interviews (Case study e.g. North East of England) as part

of Mixed Methodology – through effective mapping of the key research questions, objectives and data collection methods.

Section G: Declaration

Signed by:

Peter Asuata

Date signed:

Thu 21 March 2019 at 16:34

Official notes

- not entered -