Understanding Corporate Social Responsibility in Pharma: Exploring Strategic Narratives and Everyday Talk

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A thesis submitted in partial fulfilment of the requirements of Sheffield Hallam University for the degree of Doctor of Business Administration

November 2023

Candidate Declaration

I hereby declare that:

1. I have not been enrolled for another award of the university, or other academic or professional organisation, whilst undertaking my research degree.

2. None of the material contained in the thesis has been used in any other submission for an academic award.

3. I am aware of and understand the university's policy on plagiarism and certify that this thesis is my own work. The use of all published or other sources of material consulted have been properly and fully acknowledged.

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5. The word count of the thesis is 63,870

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Abstract

The paradigm of corporate social responsibility (CSR) has been persistently changing with the passage of time. This could be attributed to the changing global dynamics and rising coemption in the business market. It is thus crucial for organisations to update their CSR set-ups with their growing businesses, as consumers are now much more aware about CSR responsibility.

The pharmaceutical sector is under immense pressure from both internal and external stakeholders who have hopes of developing and distributing drugs in a faster, more efficient way. The pharmaceutical organisations command considerable influence on healthcare initiatives by government agencies and must continually emphasise effort and investments in R&D to compete within a global marketplace. The pharmaceutical industry must take into account the ability to be socially responsible to the external stakeholders.

The purpose of this thesis is to develop an understanding for practitioners, managers and academicians with insight to highlight the importance of the changing nature and dynamic of CSR within the pharmaceutical industry. The study follows an interpretive, inductive, ethnographic methodological approach to perform the analysis. This work outlines a review of the literature on CSR in conjunction with its changing nature, drivers and ethics within the pharmaceutical sector to show the development of CSR over time.

This thesis is the first study of CSR in the pharmaceutical sector. It makes a significant theoretical contribution by acknowledging the roles of different organisational actors in implementing CSR effectively. The research reviews the behaviour of organisational actors, and their perception of CSR in the context of calling orientation. This increases our knowledge of the importance of making employees an integral part of the process. By examining how organisational actors perceive and react to CSR over time, the research underscores the importance of considering employee calling orientation in evaluating CSR activities. The research suggests that managers must tailor CSR strategies to capitalise on the different employee orientations to ensure collaboration, engagement and success.

Dedication

To Neil, my rock, and Caroline who have put up with me and tried to diary manage my time! Without you both I would never have succeeded.

Acknowledgements

This thesis would not have been possible without the support of many people. Many thanks to my advisors and study supervisors, Dr Tracey Coule, who read my numerous revisions and helped make some sense of the confusion, Dr Christine Gilligan, Prof Anja Louis and Dr Mel Bull for all their support. Also, thanks to my cohort, who offered guidance and support – especially Yvonne who is a very special life-long friend thanks to the programme. Thanks to Sheffield Hallam University for seeing my potential and accepting me on this journey. Finally, thanks to my husband and numerous friends who endured this long process with me, always offering support and love.

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List of Abbreviations

AHUs	Air Handling Units
CEO	Chief Executive Officer
CDP	Carbon Disclosure Project
CHP	Combined Heat & Power
CHWS	Community Health Workers
CRC	Carbon Reduction Commitment
CSR	Corporate Social Responsibility
ECD	Early Childhood Development
EU	European Union
FD	Finance Director
FM	Facilities Management
GNP	Gross National Product
HR	Human Resources
JDI	Just Do It
MNCs	Multi-National Companies
OAs	Organisational Actors
RFI	Request for Information
ROI	Return on Investment
R&D	Research & Development
SDGs	Sustainable Development Goals
USP	Unique Selling Proposition
VP	Vice President

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CHAPTER 1: INTRODUCTION

1.1 Introduction

In the contemporary era of globalisation, organisations strive to acquire their goals to sustain themselves in the market. For this reason, they adopt every possible way to stand out given the severe market competition. In this regard, the idea of corporate social responsibility has been widely debated by scholars, academicians and practitioners for business and firm-based research work. In this regard, the pharma sector is a potential research field to analyse the outcomes of CSR for organisations and society.

This thesis presents a case study of an organisation in the pharmaceutical sector, with a focus on looking at the changing nature of CSR over a period of a decade (2005 – 2015). This research bridges a gap in the field of pharma. There is an urgent need to focus on the relationship between a pharmaceutical organisation and the organisational actors regarding CSR.

This study reviews the evolving dynamic of the concept of CSR over the decade and looks at the changing leadership and organisational actor perspective. This chapter covers the background to the topic, the research motivations, questions and contributions, along with what CSR is, the methodology overview and the thesis outline.

1.2 Background to the Topic

There is extensive literature on CSR and its implications for organisations, where researchers are involved in exploring CSR procedures and development across different research domains. For instance, the implications of CSR are different for multinational corporations as these firms exhibit sufficient resources to define the horizon of their CSR activities. Similarly, small firms consider CSR opportunities to be very restricted and sometimes limit themselves to small charities or support programmes. However, it is worth mentioning here that more recently, the size of the firm does not matter, as small firms are doing much better than large organisations due to their concentration in the right areas on CSR and community alignment.

There is a disconnect between what we understand and the meaning of corporate social responsibility. Our understanding is vague with different views, approaches and considerations. CSR is a familiar phrase, but do we know what it means? Do we project it correctly as a business?

Despite a vast and growing body of literature on CSR (Crane et al., 2008; Lockett et al., 2006) and related concepts, it is not easy to define. This is because CSR is an "essentially contested concept," being "appraised" and considered valued; it is seen as "internally complex" and has relatively open rules of application (Moon, Crane and Matten, 2005; pp. 433–434). CSR is also seen as an umbrella term overlapping with some and being synonymous with other conceptions of business-society relations (Matten and Crane, 2005).

CSR is a management concept extensively used in business and organisational research to encourage businesses to be greener, more environmentally aware and to encourage areas such as economic involvement and social improvement to peoples everyday lives. Along with the aspects around UK regulations and savings that can be achieved through better energy management and improved employee engagement. It promotes organisations to incorporate social and environmental considerations into its daily operations and stakeholder relationships (Elkington, 1998; Carroll and Shabana, 2010). CSR refers to the efforts of an organisation to balance its commitments to economic, environmental and social goals while also meeting stakeholder and shareholder expectations – sometimes known as the triple bottom line approach (TBL).

In this regard, it is critical to distinguish between CSR, which may be a notion for strategic company management, and philanthropy, sponsorships or charitable giving. Even if the latter can significantly reduce poverty and immediately improve an organisation's reputation and brand, the notion of CSR unquestionably extends beyond these things.

The following are the main CSR concerns:

- ecological sustainability,
- environmental,
- resource efficiency,
- stakeholder involvement,
- labour protections
- conditions of employment,
- employee and community interactions,
- social justice,

- gender equality,
- civil rights,
- better governance and anti-corruption measures.

A well-executed CSR concept can provide several competitive advantages, including improved access to capital and markets, increased sales and profits, operational cost savings, and improved productivity and quality (Freeman and Moutchnik, 2013). Additionally, CSR procedures lead to an efficient human resource base, improved brand image and reputation, increased customer loyalty, and improved decision-making and risk management processes.

Different approaches are appropriate for each of the requirements and capabilities of firms. However, these are exclusively required not to affect an organisation's financial sustainability so both large and small enterprises can be encouraged to adopt CSR (Kechiche and Soparnot, 2012).

Referring back to the approach of CSR, the TBL method has been considered to assist small enterprises in developing countries (Masud et al., 2019). The approach aims to fulfil social and environmental requirements without sacrificing the organisation’s competitiveness, serving as the foundation for the CSR programme. The TBL method provides a framework for evaluating and reporting company performance related to its effects on the economy, society and environment.

By giving private businesses a broader range of working goals than normal profit, it aims to link them with that of long-term global development (Santos, 2011). It is believed that for an organisation to be sustained, it needs to be financially sound, reduce (or preferably, completely eradicate) its adverse environmental effects and behave by society norms.

CSR has been a dynamic phenomenon (Elkington, 1998; Carroll, 1999). At its core, some would state that CSR is the idea that reflects the social imperatives and consequences of business success (Matten et al., 2008; Sparkes et al., 2004; Boehm, 2002). Thus, CSR (and its synonyms) empirically consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good with the inclusion therefore of economic, social and environmental aspects (Porter, 2006; Moon et al., 2005; Boehm, 2002; Fombrun et al., 1997).

Given the many implications of ethics and morality in organisations, an issue about the method of operating within the pharmaceutical industry arises. It can be related to the hypothetical claim that activities in the sector can never be as ethical as the public believes or wishes them to be. This concern has changed the nature of CSR in this industry over the last decade.

Like many business sectors, the pharmaceutical sector is under continuous scrutiny regarding how it conducts its business (Katamba et al., 2016; Stettner et al., 2014; Zadek, 2004). In recent years society has come to expect more from the ‘socially responsible’ company and, with the global HIV/AIDS pandemic in the 1980s, increased outbreaks of Ebola more recently in 2014 and the current Covid-19 pandemic which began in 2020, some critics have claimed that the ‘Big Pharma’ companies have not been living up to their social responsibilities (Elkington, 1998; Carroll et al., 2014; Leisinger, 2009).

With the rise of interest by both the media and the public in the matters surrounding the sector, alongside the growing wave of demands being placed upon the pharmaceutical industry and healthcare service in general, pharmaceutical companies cannot avoid being caught up in the debates around issues such as morals, ethics and animal rights. Media and public coverage of pharmaceutical industry activities have often been negative and increased the emphasis on organisations’ public image and relationships (Kermani, 2004).

Several organisations within the sector control the supply of possibly the most critical products in the world economy. For the pharma sector to truly earn its licence to operate, there needs to be a rigorous effort to drive ethical behaviour across the industry, ensuring it becomes so widespread that examples of bad practice are viewed as isolated occurrences that do not, therefore, poorly reflect on the overall philosophy of the industry (Schweitzer et al., 2018; World Health Organisation, 2003).

A pressing ethical issue for pharmaceutical organisations is whether they should be held to a higher standard than those in other industries due to their role in serving the public good (Porter et al., 2006; Nussbaum, 2009). The study also enquires about the public and governmental figures asking challenging questions. For instance, how earning a profit can be a company’s single most important concern if this goal prevents a consumer from purchasing a lifesaving drug.

Huebner (2014) argues that pharmaceutical companies have a moral duty to invest in treatment research, a societal good, even if they lose money. Pharmaceutical organisations can profit from patent laws intended to promote social good but instead create perverse enticements; patent laws are necessary to incentivise the development of new drugs; they support monopolies and prevent competition within the sector. The monopoly over products allows the organisations to fix prices, helped by inelastic demand, earning them substantial profits. Thus, monopolistic markets do not offer free access to competitors. Competition causes the price of goods to reach equilibrium, limiting the opportunity to profit.

In a monopolistic industry, new firms cannot freely enter and exit the market, so there is always a potential for existing firms to profit enormously (Thomas, 2017). Even if patent protection secures exclusive rights to sell a product, it may not be profitable for a company to invest in certain drug developments. Inevitable patent laws, lack of competition and public interest in accessing these drugs are distinctive characteristics of the pharmaceutical industry. As such, there have been calls for policies to encourage companies in this industry to keep drug prices low and to develop new treatments for philanthropic rather than just profit motives (Lee and Kohler, 2010; Rose et al., 2012; Scneider et al., 2010).

Making an informed judgement about CSR in the sector is a difficult endeavour. One difficulty arises from the many sources of values driven by the meaning of CSR; another from the multitude of definitions from business and stakeholders in the realm of CSR and their conflicting views when considering the pharmaceutical sector and the never-ending question of whether pharma can ever be fully socially responsible (Monnais et al., 2006; Lesinger, 2005; Galston, 1998; Droppert et al,. 2015).

Looking at the conflicts around an agreed term for CSR, there is a link between the many factors that can and do influence the CSR agenda. This may be one of the reasons why the universal definition is so difficult to ascertain and agree upon. Indeed, there have been charges that corporate CSR practices have little substance or are merely symbolic window dressing (Kolk and Perego, 2014). Currently, CSR is increasingly significant in response to mounting public concerns around globalisation, climate change, carbon footprints, philanthropy, growing social inequalities and the environment. Through these considerations, corporate entities may adopt and implement CSR due to stakeholder pressure and subsequent judgements regarding legitimacy because of financial or regulatory requirements, stockholder perceptions and the desire to protect their reputation and increase accountability (Gustavson, 2010; Wright et al., 2006; Lantos, 2001).

Equally, a variety of scholars outline why and how organisations symbolically adopt the rhetoric of CSR but resist the implementation of CSR practices (Bender, 2011; Alves, 2009; Nyilasy et al., 1985). Such scholars outline strategies such as policy-practice decoupling and what is increasingly known as 'greenwashing' - the practice of spending more time and money claiming to be 'green' through advertising and marketing than actually implementing business practices that minimise the organisation's environmental impact (Crilly et al., 2012; Westpal et al., 1993; Lorino et al., 2010; Kabanoff et al., 2002; Michie et al., 2005).

With increasing societal pressures for corporate entities to be socially responsible and consider aspects such as responsible sourcing of materials, labour rights, and social value (Broomhill, 2007), such practices may represent a serious threat to organisations' reputations and legitimacy, while good practice can have the opposite effect and improve a corporation's image (Bebbington et al., 2008; Ashforth, 1990; Weaver et al., 1999; Farooq et al., 2013).

For this research, I will use Elkington's (1998) model of CSR as my theoretical frame . As outlined in further detail below, it is the most relevant in the context of the organisation where the fieldwork took place. This image (Figure 1) from Elkington of the inclusions at an organisational level of CSR has been used during the analysis to help create the categories along with coding from the emerging data from the interviews to align against known areas of CSR that the organisation relates to. This was important to the study as this is a known CSR image widely used within the industry and helped to provide context and stature to the analysis.

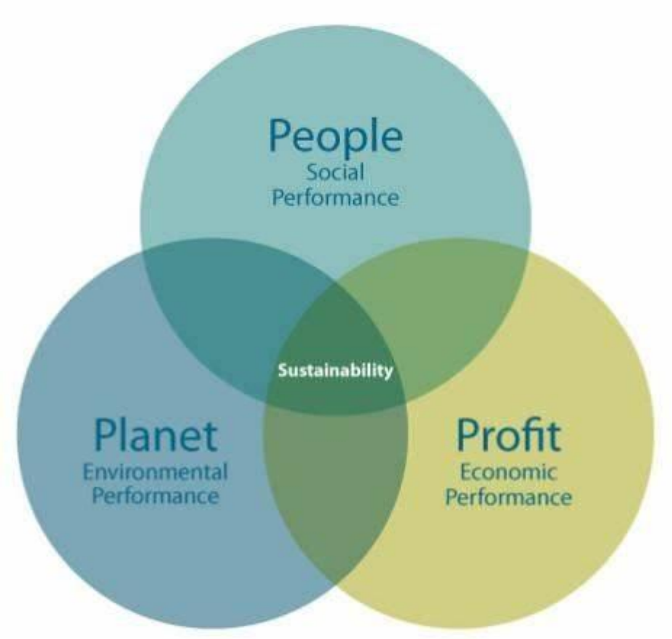


Figure 1: The CSR Model (Elkington, 1998)

Figure 1 elaborates on the CSR model developed by Elkington, which is a simple yet effective model for organisations. The model integrates four basic CSR components: environment, society, economy and sustainability. The key areas highlighted are people, planet and profit with sustainability being the interaction of all three areas. According to the model, all four elements are interlinked and exhibit different driving factors.
For instance, the environment is created by the air, water, land, plants and animals, and all these factors are important for the suitability of humans. At the same time, a civilized society is defined by its education and health and safety sectors, which are crucial for sustainability. Conversely, the economy comprises money, trade, jobs and business.

Within the methodology section of this research, I will outline in more detail the theories of CSR and the consideration of the chosen model.

1.3 My Research Motivation, Questions and Contribution

Against this backdrop, this research started with two motivations: I chose to undertake my thesis on the concept of corporate social responsibility, exploring the strategic narrative and everyday talk within the pharmaceutical industry because it is an area of interest for me personally and the industry sector in which I have worked for over 15 years.

My interest in this study developed when I started to work within the sector and aligned with what I noted to be a lack of understanding and drive towards social responsibility at a corporate level. There was always the question of how the pharma sector could be socially responsible with its ethical conundrum and tensions around animal usage in developing medicines. Having worked in pharma and healthcare, within both client and research organisations, I have seen the industry's positive and negative aspects over the years.

According to literature analysis, company reputation and CSR are favourably associated. For instance, building consumer and stakeholder groups' knowledge of goods may benefit the organisation's image, as Husted and Allen (2007) stated. Bayoud et al. (2012) enumerate that CSR reporting improves an organisation’s financial success, capacity to draw in international investment, consumer happiness and staff loyalty.

Corporate social responsibility has recently attracted more corporate attention and evolved into a crucial aspect of the business. As a result, CSR has also received much interest from the academic community (Du et al., 2010). In the past ten years, CSR has become a widely recognised phenomenon due to the increased interest it has received from practitioners and academics. As a result, most organisations that have integrated CSR into their operations and enhanced communication with stakeholders about their CSR efforts have increased their organisations understanding of CSR which has then increased CSR activities. Today’s organisations must deal with rising stakeholder demands (Morsing et al., 2008). Organisations are under much scrutiny and criticism regarding social and environmental concerns. Being socially and ecologically responsible is essential for organisations of all sorts and sizes. They must find a method to utilise these CSR initiatives as it is extremely valuable to transmute organisations’ goals into strategic benefits for a positive business reputation.

I have witnessed and personally experienced the excellence that pharmaceutical companies have undertaken in developing and distributing lifesaving medicines. I have seen the fragile reputation of such companies and how moral and ethical approaches to business are imperative within the sector. This has established an internal feeling for me that, as an industry, we need to be aware of why CSR has and continues to develop within our sector and how it can both benefit and improve it.

CSR is not about conducting business as usual. It is about conducting business ethically in a dynamic environment with many dangers and possibilities. The effectiveness of a CSR plan, like any other company strategy, depends on market fundamentals. These include competition, the economic climate, customers' belief in fair-trade labelling and activities, and employee loyalty. For individuals at all levels of an organisation to be motivated to think, discuss and take action on the unique CSR challenges they encounter at work, such a strategy necessitates integrating CSR across the whole business (Brown and Forster, 2013).

CSR today tries to mitigate and minimise the bad effects while increasing and enhancing the good effects of the business, marketing and commerce. According to Feldman and Vasquez-Parraga (2013), this could be attributed to the fact that CSR is connected to the social repercussions of these activities.

According to recent research by Stahl et al. (2020), CSR initiatives may enhance a company's reputation across various stakeholder groups. However, analysis of CSR practices and motivations still receives little attention due to a weak connection to positive business reputation and development. This demonstrates the clear need to clarify topics like CSR and company reputation.

On joining the organisation that this study is based on, I felt a lack of balance and misguidance in respect of social responsibility. This prompted me to question further if a pharma organisation could ever be a good corporate citizen and if they were, how did they start to put a strategy in place to ensure that clear focus and drive was implemented?

As my time at the organisation went on, I became increasingly interested in the concept of reporting it and undertaking it at a local level. I was also very interested in the motivations of the organisation and their thoughts on the CSR concept, along with how this played out to the organisational actors at the coal-face of the organisation, i.e. how they perceived activity and communication and what motivated them in respect of CSR. The characters have been given anonymity, as has the organisation to protect those involved.

Many people have asked me why I chose to do a high-level, lengthy programme of study while holding a demanding, senior role with many ever-changing demands. In truth, a few things led me down this route. I was in my 40s and worked in a highly scientific field. I had never really enjoyed school and education as I struggled with dyslexia. As I got older, I became curious and enjoyed undertaking my MBA, which showed me new ways of thinking, theories and concepts. I learnt a lot from my fellow students and can now bring back that learning to constructively challenge the ‘norm’ in the organisation. This and my expanding role brought me to do my DBA. At the time, I was fortunate enough to have executive leadership who were happy to be challenged and liked the idea of a review of the CSR concept. I have used interpretive methodology, where I have tried to immerse myself in both the business’ and organisational actors’ mindsets, considering the changing nature of CSR. It has been a tough journey with me being diagnosed with stage 3 breast cancer that spread to my bones, but determination has got me through. I hope that it provides an interesting insight into the organisation.

Corporate social responsibility is understood in its tacit sense as ‘societal’ responsibility, hence a responsibility from business toward a society in general (Pedersen, 2010; Kaplan, 2015). In many sectors, CSR in the pharmaceutical industry incorporates accountabilities and duties with differing degrees of commitment. A theoretical distinction in practicality within the business world can be drawn as to what is a business requirement by society, in essence, the ‘must-do’ dimensions of social responsibility (Leisinger, 2005). This incorporates aspects such as providing quality services at a fair price. The other relevant factors are compliance with laws and regulations, fair pay, diversity, inclusion, modern slavery and good working conditions.

At the same time, profit-making and sensible strategic decisions are also substantial for business and society. The ‘ought-to-do’ dimension of CSR is far less obligatory and consists mostly of extra-legal requirements. It avoids dubious techniques and is fair and sensitive to the legitimate concerns of all stakeholders. Where local legal conditions do not satisfy enlightened ideals, morals and ethics, including social and environmental behaviour, CSR works lawfully beyond legal constraints (Leisinger, 2005).

Society's ‘can do’ dimension of CSR's desires in the business world includes corporate philanthropy, community and neighbourhood programmes, volunteerism and charitable donations (Leisinger, 2005). This is now becoming more widely viewed as an ought-to-do or a must-do as the complexity and expectation of CSR grow.

It became clear that I wanted to explore and study the everyday context of CSR, looking at the current research that focuses on CSR as a generalist term and then exploring how the context of CSR has developed over time, specifically within the case study organisation. I have also looked at the convergence of governance and legislation with business requirements and the leading motivations for CSR within the chosen organisation. With a view as to its starting motivation, the need to develop, how it developed and why, at the time of this research starting and with a certain approach from myself due to my interest in the subject, there appeared to be a lack of understanding and drive from the organisation at an executive level.

In my role, I became interested in the 'person-centred' approach of CSR and the changing dynamic at a people level of the concept. I also wanted to review the effect of CSR in the everyday working environment. With so many changes over a decade, this research looks at what is appropriated or engaged with by the actors in their different roles during intense change; how these actors have changed their interpretation and vision of CSR over time and how the concept of CSR is understood and interpreted, along with the underpinning question around how these actors see their role linking with CSR.

From these general motivations, several specific research questions and issues emerged during the early phase of the DBA and were further refined as I approached the thesis stage. Namely:

> RQA To what extent is CSR a core component of (formal and informal) strategic narratives and operational activities within the firm? How, when and why did this occur?
>
> RQB How have organisational actors within the company changed their interpretation and vision of CSR over time?
>
> RQC How do people at 'ground level' understand or interpret CSR, the formal strategic narrative for CSR and their role within it?

The thesis culminates in making several contributions to professional knowledge and practice in answering these questions. First, it examines how perceived internal and external CSR actions influence the organisation and its development when considering and reviewing CSR activities, and how certain actions affect the internal organisational actors. The study shows how alternative underlying mechanisms – perceived external prestige and perceived internal respect – connect CSR and organisational identification components. And it responds to Aguinis and Glavas (2012), who emphasise the need to understand such mechanisms for employee outcomes. Exploring these alternative mechanisms could also help strengthen the organisation's capacity for managing the impact of CSR initiatives (Farooq et al., 2014) and ensure collaboration and understanding.

Second, the study contributes to theory and practice by closely reviewing how the organisational actors perceive and react to CSR throughout the timeline. I would state there is no ‘best way’ to carry out CSR and its varying activities. The difference in employees' calling orientation plays an important role in evaluating the activities and their reach within an organisation. This implies that managers must consider the differential impacts of CSR components on employees to design effective CSR strategies and ensure collaboration and engagement.

Employee engagement can be increased through social responsibility. Organisations that embrace this tend to attract employees who want to make a difference in the world and earn a pay-check. There is strength in numbers in large corporations and associated employee initiatives. In this regard, significant results boost workplace morale and productivity. Companies and consumers can use social responsibility to create a positive contribution to diverse communities. Businesses that incorporate a social responsibility venture that aligns with their values stand to gain in terms of customer satisfaction and loyalty.

Third, the case study analysis has assessed the real-life experiences of participants and the execution of CSR in the pharma industry. The study findings can be used to figure out the effective CSR strategies organisations can use to enhance society's welfare with organisations' participation. In this regard, organisations may diversify from profit-oriented motives toward welfare-oriented outcomes. It is presumed that effective implementation of CSR would benefit society and enhance the profitability of organisations with efficacy.

Finally, the study attempts to develop the association between perceived CSR and its outcomes for the industry under consideration. It has been anticipated that doing so would provide useful insights regarding perceived CSR. Additionally, the study has also incorporated the employee calling orientation of employees, which suggests that the impact of CSR depends on this. The study shows that the employee calling orientation of employees would serve as a boundary condition of the relationship between perceived CSR and its outcomes (Colquitt and George, 2011).

1.4 Methodological Overview

Considering the research aims and objectives, the study's methodology has been designed as subjective. Therefore, interpretivism research philosophy has been adopted to acquire the study's objectives. This philosophy enables me, as the researcher, to provide my contribution to the research procedure. Thus, interview questions have been used to collect information from participants at the selected pharma company.

My research journey draws on my aims and objectives, and philosophical views. In the methodological chapter, there is an outline of interpretivism as my research philosophy aligned to my research strategy, which for this study is a case-study approach and from the standpoint of inductive research. I have collected data from the organisational actors participating in this research to allow me to make conclusions from the evidence, along with a discussion on my research paradigm. This form of research is ideal as it allows me to generate a new theory from the data as it emerges which aligns to my starting point: that of observation and looking at the end point in the development of theory.

This chapter also outlines the methods used to formulate my research within the thesis. According to research by Forbes (2019), 87% of American consumers are much more willing to buy a product from a company that advocates for an issue they care about, while 76% would refuse to buy a product if they discovered the company supported an issue that contradicted their beliefs. Community-minded businesses frequently have an advantage over their competitors due to superior brand imaging (Forbes, 2019).

1.5 Thesis Structure

Following this chapter, which briefly outlines the background, questions, contribution and methodological approach of the study, Chapter 2 critically assesses the history, development and drivers of CSR and its connection with organisational legitimacy through extant literature.

Chapter 3 describes the methods used within the research project to gain invaluable insight and information from varying sources to formulate the findings and conclusions.

Chapter 4 summarises the findings of the research.

Chapter 5 discusses the findings in depth and aligns them to the questions posed at the start of this thesis, looking at literature links and the narrative from my discussions with the organisational actors.

The final chapter focuses on the thesis's conclusions, readdressing the research's aims and objectives.

This chapter also includes an overview of the research's credibility and limitations, my contribution to professional practice and knowledge, and further recommendations for research. Finally, there is a personal reflection on my DBA journey.

CHAPTER 2: LITERATURE REVIEW

2.1 Literature Introduction

A brief introduction description unveils the underlying study's rationale and significance. The study intends to figure out the significance of corporate social responsibility at the organisational level. It has been executed to develop an understanding of corporate social responsibility by considering the pharma case. The study investigates the strategic narratives of the participants during an everyday talk to identify perceived CSR at the organisational level.

For the research, it is important to understand the history and changing nature of CSR through time to assist in analysing the pharma organisation and its CSR journey. The study also enfolds the establishment of motives, pressures and the alignment to academic literature.

Section one of this literature review provides an overview of CSR, its origins, the contemporary view of CSR and how it’s increasing in significance in response to mounting public concern about globalisation, climate change, carbon footprints, philanthropy, growing social inequalities and the environment. Thus, it could be construed that CSR is now seen as an important element of strategic decision-making with reporting of CSR activities becoming more important for organisations (Hockerts, 2006; Blum-Kusterer and Hussain, 2001; Elkington, 1998; Drucker, 1984; Carroll, 1979).

Section two is split into several areas under the title of drivers of CSR, including risk management, brand differentiation, organisational communication, sense-making and social values, which incorporate some of the key themes pulled out of the research outlined further in this thesis. This section outlines various rationales for why entities might adopt CSR.

The final area of the literature review specifically looks at the current literature around CSR in the pharmaceutical sector, outlining notions of ‘licence to operate’. The available studies’ central issue is how CSR initiatives boost and improve business reputation. This is why the major focus of the study is on how CSR relates to managing and enhancing reputation despite the intense competition in the market.

Therefore, the chapter proceeds by exploring three main goals. First, it looks into the primary justifications for corporate social responsibility that can be used for different arguments in its favour. Second, the chapter intends to locate the primary CSR practices in the modern business environment. This helps to examine the changing dynamics of organisations in terms of CSR. Third, different chapter segments examine the potential effects of CSR actions on a company's reputation.

2.2 Origins of CSR

There are many different meanings and definitions of CSR in the discourse, from corporate philanthropy endeavours to strategically repositioning businesses in the community (Nijhof and Jeurissen, 2010). There have been several definitions of CSR in the research over the years since it is a wide term that encompasses a variety of environmental, societal and ethical concerns (Polonsky and Jevons, 2009). CSR is a term used to indicate how companies carry out their broad societal obligation by going above and beyond economic considerations (Khojastehpour and Johns, 2014). CSR refers to a range of business initiatives centred on improving the welfare of stakeholders involved, such as those social and environmental issues (Sprinkle and Maines, 2010).

CSR is an approach by which corporations integrate social and environmental responsibility concepts into their operations and communicate with their stakeholders (Zollo et al., 2009). The description of CSR in this study demonstrates two distinct conceptualisations: the first regards the employee calling orientation of interaction between the business and its external stakeholders; the second refers to a system of the internal change process that supports integrating the principles into business operations.

As a notion, CSR has been around far longer than many scholars indicate, with origins dating back to ancient Greece (Chaffee, 2017; Knez-Riedl et al., 2006; McEwan, 2001). Chaffee (2017) discusses the origins of the social component in corporate behaviour and how it can be traced back to the ancient Roman Laws and seen in places such as asylums, homes for the poor and old, hospitals and orphanages.

CSR became a more defined term almost 150 years ago, emerging out of the US as a social and political reaction to the rapid growth of capitalism during the thirty years following the American Civil War in 1861 (McEwan, 2001). Large organisations as we know them today – American Tobacco and Menzies, amongst others – appeared in the United States in the 1870s. As they grew, an 'anti-trust' movement against the 'robber barons' developed (Josephson, 1962).

McEwan (2001; p. 4) explains that the rationale for the ‘anti-trust’ movement was that “the new industrial trusts and corporations which had become too powerful, wasted resources, were politically dangerous and socially irresponsible”. The American government changed the social conduct of big corporations as early as the 1890s by passing laws on child labour, safety at work and workers’ rights to form trusts (Farmer, 1973).

In the UK, the idea that organisations should take account of social considerations, not only economic issues, is traced back to the Victorian industrialist era. Amongst the pioneers of this era were Robert Owen, Lord Shaftsbury and John Stuart Mill, who called for a responsible approach to the needs of those who failed to prosper from the Industrial Revolution. Entrepreneurs such as Robert Owen, John Cadbury and William Lever adopted the approach of ‘enlightened self-interest’ by arguing that “workers who were treated well would respond well” (Cannon, 1994; p. 17). These entrepreneurs funded a range of welfare activities, including public health and education for their workers, and starting a new concept of worker welfare which could be construed as paternalistic behaviour (Rehman and Afsar, 2012).

Eberstadt traced the history of CSR back to when governing bodies were seen to set out rules of conduct for businessmen and merchants (Little et al., 1977). The role of business in society has been debated ever since, and according to Archie B. Carroll (1991), one of the most notable and distinguished authors on the subject, the modern era of CSR began with the publication of a book called *Social Responsibilities of the Businessman* by Howard Bowen (1953). Since then, many authors and scholars have written on the topic.

During the 1920s and 1930s, business managers began to consider the responsibility of balancing the maximisation of profits with the demands of their clients, their labour force and the community (Carroll, 2008; Chaffee, 2017). This led to managers being viewed as trustees for the different sets of external relations within the company in which they worked, which over time translated into social and economic responsibilities being adopted by corporations (Carroll, 2008; Heald, 1970). Later in 1940, with the growth of industrial business during World War II, organisations began to be seen as institutions with social responsibilities, and a broader discussion of such responsibilities began taking place (Heald, 1970). Some early examples of the debate on the social responsibilities of corporations can be found in *The Functions of the Executive* by Barnard (1938) and the *Social Control of Business* by Clark (1939).

As there is so much written on the subject, my goal in this short overview of the origins of CSR discourse is to give an appreciation of the concept in recent decades and today's business context. This is a fundamental requirement for such a review, as it provides a foundation for further research on the topic, given the nature and scale of change in the CSR concept over time. It is not relevant to include all literature on the history of CSR as this is not the primary goal of this literature review. My goal instead is to identify key contributors to the classic and modern view of the firm and its implications for CSR to provide the historical context of my chosen research domain.

2.3 The Classic View of CSR

It was not until the early 1950s that the notion of CSR became effective. It was then noticed by academics and practitioners and extensively addressed in the academic and applied literature. The concept of CSR initiated a new debate for organisations and academia as this was the beginning of its modern definitional construct. In this era, the classical view of CSR was drawn to the subject's social elements, looking at how it can affect the social element of society and an organisation, and linking this to practical implications for an organisation (Chaffee, 2017; Lee, 2008).

Since 1953, during the initial decades, the main focus of the literature has been on the role of corporate managers. They were the prime entities to address the issues related to ethical responsibilities and thus consider the needs of society. On the other side, at the firm level, the classic view of the firm was advocated by the 18th-century Scottish economist Adam Smith (Ashraf et al., 2005). Roome (1997) extends the argument of Adam Smith that government intervention and the market can work together to develop economies and firms with perfection and self-correction. It was the first time the gross national product (GNP) was declared the proper barometer of societal wealth.

Similarly, Friedman (1970) describes the social responsibility of business in a strictly narrow neo-classical economic sense. The orthodox of neo-classical economics is that business is a collective term, which describes that part of society concerned with producing and exchanging goods and services in the market and mixed market economic systems (Roome, 1997). What separates business organisations from other sectors of society is that their sustainability depends on securing profits. Thus, the principal focus of business activity is the market, and the main purpose of business is to make money and increase profitability. Roome (1997) also argues that accepting that the purpose of business is to make a profit implies the acceptance of two axioms. First, given a risk-free choice between economic opportunities, business managers will prefer options that yield more profit to those that yield less. Second, managers involved in pure 'profit-maximising' decisions will confine their frame of analysis to an assessment of the stream of revenue and costs projected to accrue to the company from alternative investments. These streams determine profitability when considering the risks associated with each alternative project (Roome, 1997). This leads us to recognise the imbalance of knowledge around the true worth of CSR and its benefits for an organisation. As a result, pertinent questions and research on the financial implications of CSR and the advantages of the CSR agenda are available (Hill, 2006; Scholtens, 2006).

Such perspectives have significant implications for CSR in that they adopt the position that "few trends could so thoroughly undermine the very foundations of our free society as the acceptance by our corporate officials of a social responsibility other than to make as much money for their stockholders as possible" (Friedman, 1970; p. 133). The opening point in Friedman's argument is that people have morals and responsibilities, but businesses do not. He maintains that an organisation is an artificial body created by real people, so organisations cannot be expected to act the same way people do. This appears somewhat contradictory as organisations are collections of people, and society does not accept this group behaving in opposition to the values and expectations embedded at the individual level.

Nevertheless, the view that firms are only accountable to shareholders for profit-maximisation remains prevalent (Bichta, 2000; Sternberg, 1997). Here, wider accountability to stakeholders is seen as illegitimate and destroying conventional accountability. Sternberg (1997), for example, argues that just because organisations are affected by and affect certain factors, such as the environment, does not mean they are accountable to them. This is also linked to the social contract element within organisations, which is the least common denominator of social contract thinking, where organisations have a responsibility not just to their shareholders but also to other stakeholders, individuals (the organisational actors), groups and society as a whole, including future generations. Given global poverty problems and increasing social and economic disparities, 'society as a whole' is likely to be defined by most development-related stakeholders more comprehensively than just the 'local' or the 'national' society in which an organisation has its offices and headquarters.

The 'deep' description of CSR states that it acknowledges unsustainability. It deters the degradation of the natural environment and the rise in social injustice, which are the greatest challenge of recent times.

This represents an agency-based view of the firm, where CEOs are framed as being self-interested, and need control and mechanisms to ensure they behave in the best interests of shareholders (Sundaramurthy and Lewis, 2003; Jensen and Meckling, 1976). Thus "in his capacity as a corporate executive, the manager is the agent of the individuals who own the corporation… and his primary responsibility is to them" (Friedman, 1970; p. 156). Friedman does not refute that corporate executives, as individuals, also act based on their own will but does restrict the acceptability of this behaviour outside the business area since the individual uses his own time and money. The core basis of Friedman's objection to executives spending money on social purposes is that this activity is the duty of civil servants, and while these civil servants allocate scarce resources based on political mechanisms, the realm of the firm should be restricted to market mechanisms. Thus, such views hold that, if firms were to exercise CSR, the foundations of a free-market system would be undermined by replacing it with a centrally controlled system of governmental control of prices and wages. Friedman (1979, pg69), for example, argues that if "social responsibility is taken seriously, it would extend the scope of political intervention to every human activity".

Although there are several conceptual and practical frameworks for CSR, a three-dimensional framework best reflects its key characteristics. The environment and product responsibility comprise the three main attitude-based aspects (Anselmsson et al., 2007). It is generally acknowledged that CSR is multifaceted and that CSR activities are targeted at several stakeholder groups, including clients, workers, investors, regulators, the community and the environment. Some businesses launch CSR initiatives to boost their image (Zhou et al., 2012). Corporate reputation is defined systematically as the subjective and collective acknowledgement, perception, attitude and assessment of an organisation over time. It engages all relevant stakeholder groups based on particular organisational quality attributes, past behaviour, interaction and symbolism. CSR plays a crucial part in the potential and possibilities of the organisations to gratify current prospects compared to competitors.

The above neo-classical view of business responsibility to society and the managerial view of capitalism has, however, been readily challenged since the 1970s and can be seen earlier than that in the thinking of Marx (1818 – 1836) and later by Weber (1864 – 1920). Academics have questioned the acceptability of the neo-classical paradigm as the adequate theoretical framework for understanding and interpreting the relationship between individuals, organisations and society.

According to various scholars, several factors underlie organisations' motives to engage in socially responsible actions. According to Sprinkle and Maines (2010), companies may participate in CSR activities for four reasons: they may have altruistic intentions; they may use CSR as 'window dressing' to appease different stakeholder groups; they may do it to benefit potential employee recruitment, motivation and retention; and they may do it for customer-related reasons by encouraging them to purchase the company's goods and services.

2.4 The New CSR - A Theory of the Modern Corporation

The importance of corporate social responsibility in business is expanding as many stakeholders worldwide demand that companies take a more active role in tackling socioeconomic concerns (Ismail, 2009). These expectations have challenged business executives to change how organisations are formed and run (Mahmood and Humphrey, 2013). Many executives recognise the importance of successfully integrating CSR and securing organisational adoption. According to Chepkwei (2018), a change management process is required for CSR integration to be successful within a business. The following parts critically examine and discuss an integrated CSR and change management idea.

As business expectations shift and a more inclusive system for sustainable development emerges, a change management strategy becomes increasingly important for integrating and accepting CSR inside a company (Rodríguez Bolívar et al., 2015). In today's organisations there are further definitive goals set for organisations and people aligned to decarbonisation and COP26 outcomes (Chastin et al., 2021, Raworth, 2017, Bateman et al., 2020). These are encouraging organisations to be more proactive in the pursuit of decarbonisation and environmental awareness.

Chastin et al (2021) outlines the links between decarbonisation and the medical profession in his university briefing, and his research outlines the need to look at the requirement to assess co-benefits and co-harms, alongside identifying trade-offs during policy planning and decision making. Chastin (2021) goes on to outline through the frame of Bateman (2017) that a greater positive impact and more sustainability could be achieved through climate actions (one of the pivotal areas in Elkington's (1998) model of people, planet and profit) if they were considered together with their co-impacts through an economic model based on system dynamics, physics and the fact that our natural capital is finite. This is outlined further by Raworth (2017) and his discussions that outline doughnut economics, which integrates social and planetary boundaries. Within Raworth's framework, actions and policies should be planned and evaluated using the 'safe and just space' framework (Figure 2) to maximise human welfare within planetary boundaries.

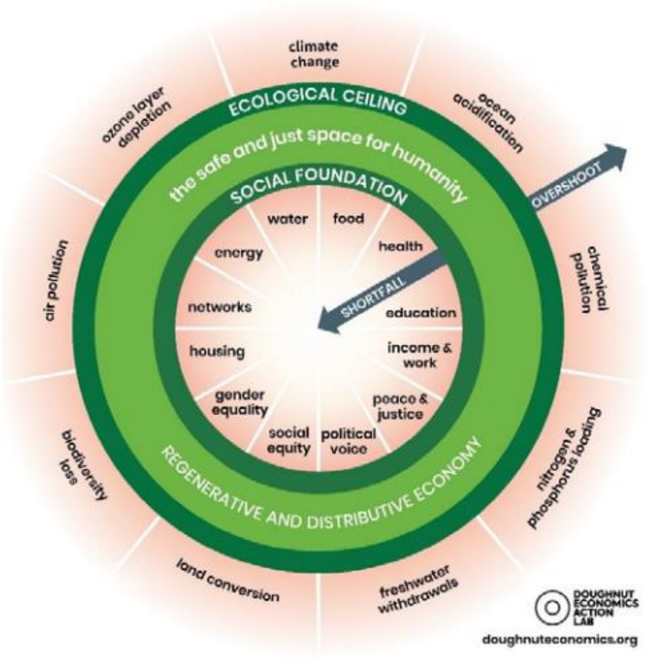


Figure 2: Doughnut economics. Social and planetary boundaries.
Source: Raworth (2017)

Leaders and staff must comprehend how these obligations may be successfully integrated into the organisational structure and system (Rodríguez Bolívar et al., 2015) and now how they incorporate these additional challenges for organisations (Bateman et al., 2020).

Building and sustaining a positive corporate reputation, which is viewed as a crucial strategic resource contributing to an organisation's competitive advantage, requires CSR (Park et al., 2014). According to a study from Khojastehpour and Johns (2014), customers may reward businesses for their involvement in CSR initiatives, demonstrating how CSR concerns may help enterprises improve their reputations. Stronger market competition and financial pressure from different stakeholder groups significantly impact involvement in CSR and company reputation. Several research findings suggest stakeholders consider an organisation's commitment to CSR programmes when evaluating it. It is crucial to delve deeper into CSR's motivations, methods and effects on a company's reputation. As a result, the primary motivations and methods for CSR in connection to enhancing company reputation are the major subjects of this study. The main conclusions of this thesis also focus on how CSR initiatives may improve and raise a company's reputation. The impact is examined from the viewpoints of different stakeholder groups and an example of this is the European Commission (EC) where they define CSR as the voluntary inclusion of society and the environment in the day-to-day operations of businesses and their interactions with their clients (Parguel et al., 2011).

During 1970, many legislations focused on the social concerns of the time and gave organisations a broader set of responsibilities. By contrast, during the 1980s the Reagan and Thatcher administrations brought a new line of thought from a political perspective, one with a strong focus on reducing the pressure on corporations and aiming to lower the high levels of inflation faced by the USA and the United Kingdom (UK) (Feldstein, 2013; Wankel, 2008). For Reagan and Thatcher, the growth and strength of their countries' economies depended on the ability to maintain a free market environment with little state intervention (Pillay, 2015). To do so, Reagan's main economic goals focused on reducing the regulations on the private sector, complemented with tax reductions (Feldstein, 2013). Thus, it has been argued that businesses and enterprises must work on solutions by their economic weight.

With governments reducing their role in regulating corporate behaviour, managers were faced with a need to answer to different interest groups (stakeholders) that still expected organisations to fulfil the social expectations of the time. At this point, the reduced regulatory framework led academics to look into business ethics and the operationalisation of CSR as a response to groups such as shareholders, employees and consumers. The term 'stakeholder' became a common way to describe these individuals (Carroll, 2008; Wankel, 2008). In turn, CSR scholars began to look into alternative concepts, some of which include corporate social performance, corporate social responsiveness, and stakeholder theory and management (Carroll, 2008). In most cases, organisations are responsible for their weight and role in causing social problems. It is thus required to focus on the causes within the organisation's control.

In 1980, Jones was arguably the first author to consider CSR as a 'decision-making process' that influenced corporate behaviours. This could have been seen as a counteraction to Thatcher and what is known as the Thatcher connection. ICCSR (2013) described this as perverse, given that Thatcher's association with the conditions which encouraged CSR included the rapid decline of mining and manufacturing during the 1980s and is directly connected to the rises in unemployment during this period. Although these reflect long-term structural factors, Thatcher's ideological embrace of change – 'there is no alternative' – led believers and critics to attribute them to her purpose. It also created a sense of urgency for businesses' actions to protect their legitimacy and invest in social and political conditions for economic recovery.

Jones (1980) contributed to the CSR literature in such a way that it produced a new area of debate which focused more on its operationalisation than on defining the concept itself. This translated into creating new frameworks, models and methods to evaluate CSR from an operational perspective for businesses to use, adopt and implement. Some notable examples of the 1980s came from Tuzzolino and Armandi (1981), who presented a need-hierarchy framework through which the organisation's socially responsible performance could be assessed based on a set of five criteria (profitability, organisational safety, affiliation and industry context, market position and competitiveness, and self-actualisation); and Wartick and Cochran (1985) who reorganised Carroll's understanding of CSR

(1979) and adapted this into a framework of principles, processes and social policies.

While opponents claim that CSR diverts attention from an organisation's economic role, proponents contend that those with a CSR mindset boost long-term earnings. Friede et al. (2015) performed econometric analyses of the relationship between social and financial performance. The authors concluded that conflicting results of earlier studies (positive, negative or neutral) resulted from flawed empirical analysis. It also asserted that CSR has a neutral impact on financial outcomes when the research is accomplished. Critics have questioned CSR's supercilious and unrealistic goals as these are efforts to evade government's duty. Marsella (2013) indicated that political and sociological institutionalists developed an interest in CSR in the framework of theories of globalisation, neoliberalism and late capitalism by this critical approach.

The operationalisation approach to CSR during 1980 was characterised by new societal concerns (Chaffee, 2015). Jones's (1980) contribution opened up a whole area of debate around CSR which focused more on its operationalisation than on the concept itself. This transformed the development frameworks, methods and models to evaluate CSR from an operational perspective.

Some key examples of the era came from Tuzzolino and Armandi (1981). The study presented a need-hierarchy framework through which an organisation's social performance can be assessed based on five criteria. This includes profitability, organisational safety, affiliation and industry context, market position and competitiveness, and self-actualisation.

Strand (1983) proposed a system model which sought to represent the link between an organisation and its social responsibility through its responsiveness and responses, and which identified internal and external effects of an organisation's behaviour; Cochran and Wood (1984) used a combination of methods to explore the relation between CSR and financial performance; and Wartick and Cochran (1985) reorganised Carroll's understanding of CSR (1979) and launched this as a framework of principles, processes and social policies.

Feldman and Vasquez-Parraga (2013, pg106) compiled possible explanations for CSR from diverse literature sources. They assert that there are six possible CSR motives for firms.

1. CSR initiatives affect how customers see a firm and its goods

2. it has been discovered that particular business strategies use CSR activities to attract and keep clients
3. customers utilise trade-off criteria when choosing between CSR product attributes and conventional product features like price, quality, convenience, lack of data or corporate brand dominance
4. consumers' assessments of a company's CSR may be connected to their opinions of its accountability in pertinent areas, including the economy, law, ethics and philanthropy
5. consumers' opinions of firms' CSR operations are positively impacted by their assessments of how well such activities align with their qualities or interests
6. customers who learn about a company's CSR initiatives become more aware of it, which fosters favourable views about purchasing goods from CSR businesses.

This ultimately results in better financial performance and an improved reputation. Polonsky and Jevons (2009) conclude that although some businesses do attempt to utilise CSR in an unintentionally shallow tactical manner, it should not be seen straightforwardly as yet another marketing opportunity.

Considering this timeline and the era, the best way to understand the operationalisation approach to CSR during the 1980s is to keep in mind that during this time, there were several new societal concerns influencing organisations. These concerns can be looked at through a series of events reflecting the international community’s approach towards sustainable development and, to a certain extent, corporate behaviour. The most relevant include:

1981	Creation of the European Commission’s Environment Directorate-General
1983	The establishment of the World Commission on Environment and Development (also known as the Brundtland Commission)
1986	Chernobyl nuclear disaster
1987	The publication of the report *Our Common Future,* presented by the Brundtland Commission, which defined sustainable development.
1987	The United Nations (UN) adoption of the Montreal Protocol

1988	The creation of the Intergovernmental Panel on Climate Change (IPCC)

Even though it can be said that these events did not directly relate to the concept of CSR, and thus did not directly influence its evolution, it is true to say they reflected a growing sense of awareness within the international community regarding environmental protection, sustainable development and, indirectly, to corporate behaviour.

Considering this, Carroll (2008) outlined that the most relevant societal concerns and expectations of corporate behaviour during the 1980s revolved around "environmental pollution, employment discrimination, consumer abuses, employee health and safety, quality of work life, deterioration of urban life and questionable/abusiveness practices of multinational corporations" (p. 36). As he further outlines, this context of CSR has enabled researchers to begin looking into alternate notions and considerations. During the 1980s, the concepts of business ethics and stakeholder management became part of the business vocabulary, part of a wider discussion around the corporate behaviour of the time.

Throughout the 1980s and 1990s, it was generally accepted that corporate managers have an ethical responsibility, directly challenging the foundations of the classic view of the firm (Donaldson, 1995; Deegan, 2002). A core function of this challenge was to extend companies' responsibilities beyond shareholder profit-maximisation and to move beyond minimum standards around social responsibility (Vinten, 2001). Gomez and Korine (2008), for example, argue that all corporations must consider society's views on what constitutes a legitimate exercise of power based on the view that directors cannot govern the corporation in opposition to the values of the society in which the organisation is embedded. This has significant implications for corporations in light of societal concerns about global warming and ethical business practices more generally (Wilson, 2003; Matten and Moon, 2008).

The classical view has thus been challenged by new arguments contributing to developing the 'theory of the modern corporation' and, subsequently, CSR. These arguments attach new meaning to corporate social responsibility as they consider:

- stakeholder approaches as opposed to the traditional view of promoting the exclusive interests of stockholders

- managerial values and discretion as key promoters of socially responsible actions and the notion of organisational moral responsibility analogous to individuals
- corporate legitimacy
- alternatives to the traditional view of corporate governance
- the role of an interventionist government in enhancing corporate socially responsible behaviour (Bichta, 2000)

Such developments enhance the status of the community, the environment, morals and ethics, human rights and the treatment of employees within the workplace (Griffin and Mahon, 1997; Dahlsrud, 2008). Here, CSR aims to accomplish commercial success by emphasising morality and ethical values, encompassing respect for people, communities and the natural environment (Bhattacharya and Sen, 2004).

The debates around CSR have been brought forward several times by public figures in the late 20th and early 21st centuries. Such was the case of President Reagan, who, aiming to energise and improve the financial system and generate economic growth in the 1980s, called upon the private sector for more responsible business practices, emphasising that organisations should take a leading role in social responsibility (Carroll, 2015). During the 1990s, President Clinton brought awareness to corporate citizenship and social responsibility by establishing the Ron Brown Corporate Citizenship Award for companies that were “good corporate citizens” (Carroll, 1998).

In the last few decades, the globe has seen fast developments, many of which have influenced communities and organisations (Kennett-Hensel and Payne, 2018). As the corporate climate changes and the society we live in is challenged by a lack of inclusive development, destruction of the environment and extreme weather conditions, the need for corporations to undertake social change initiatives has become more pressing (Mugova et al., 2017). The world's future is jeopardised owing to environmental and socioeconomic issues such as the emergence of catastrophic weather patterns, which resulted from climate change, widening the gap between the affluent and the poor (Brundtland, 1987).

Yet, it was not until 1999 that CSR gained a real global platform, with the landmark speech of the then Secretary General of the United Nations, Kofi Annan. At the World Economic Forum, he said: “I propose that you, the business leaders gathered 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" (United Nations Global Compact n.d., para. 5). As a result of the speech, the United Nations Global Compact (UNGC) was launched in July 2000 gathering over 44 global companies, six business associations, and two labour and 12 civil society organisations (United Nations Global Compact n.d.) The idea behind the creation of the UNGC was to create an instrument that would fill the gaps in governance at the time regarding human rights and social and environmental issues and to additionally insert universal values into the markets (United Nations Global Compact n.d.; Chaffee, 2017).

In 2000, the United Nations adopted the Millennium Declaration with eight Millennium Development Goals (MDGs) that set the international agenda for the next 15 years. Even with the MDGs and the debate around them, which was not directly linked to CSR, the United Nations Development Program (UNDP) pointed it out as a framework for the UN–private sector collaboration to achieve its goals. As a result, the global recognition of the concept became stronger.

Rodriguez (2015) examined the Indian Companies Act, 2013, on CSR in research and discovered two separate features contradicting one another. These were the non-profit part of CSR that implies development and the profit aspect of the notion, both of which are present within an organisation. CSR integration into organisations will influence the stakeholders in these two areas. To understand how to execute CSR change inside a business, the organisation and the implementing agency must go through a de-schooling or unlearning process (Rodriguez, 2015).

During the 2000s, organisations started to look at ways of using CSR to increase business, improve PR, advance staff morale and engagement, and seek out and undertake social and philanthropic activities (Balmer et al., 2007; Bebbington et al., 2008; Jenson, 2001). The promotion of CSR as a distinct European strategy began approximately one year after implementing the MDGs and creating the UNGC. The UNGC derived the new social expectations outlined by the Commission of the European Communities. These included concerns of the time, including the one growing about the environment. Aligned to this document, a paper on the impact of economic activities was additionally launched (Commission of the European Communities, 2001).

Between 2001 and 2004, the European Commission undertook many conferences to discuss CSR ("What is CSR?" in Brussels, "Why CSR?" in

Helsinki, along with “How to promote and implement CSR” in Venice). These conferences resulted in CSR adoption as a strategic element for the Plan of the General Direction of Business of the European Commission (Eberhard-Harribey, 2006). Therefore, in 2005 the European Commission launched the “European Roadmap for Businesses – Towards a Competitive and Sustainable Enterprise”, which outlined the European objectives for CSR for the following years (CSR Europe n.d.). In very practical terms, these events translated into a cohesive vision and comprehension of CSR that European businesses would support and promote (Agudelo et al., 2019; Eberhard-Harribey, 2006).

In 2011, the European Commission published the renewed European Union (EU) CSR strategy for 2011 to 2014. It was followed up with a public consultation in 2014 regarding its achievements, shortcomings and future challenges. The 2014 consultation showed that 83% of the respondents believed that the EC should continue engaging in CSR policy, and 80% thought that CSR played an important role in the sustainability of the EU economy (European Commission, 2014). In 2015, the European Commission held a multi-stakeholder forum on CSR which concluded that the Commission should continue to play a key role in the promotion of CSR and help embed social responsibility into companies’ strategies moving forward (European Commission, 2015).

According to Franken et al. (2009), firms must succeed at strategy execution to gain a competitive edge. The defined strategy executes the development of a portfolio of change programmes for the recruitment, allocation and management of resources to support them. This drive continued when CSR Europe launched the Enterprise 2020 Manifesto in 2015. This aims to set the direction for business in Europe and to play a leading role in developing an inclusive, sustainable economy (CSR Europe, 2016). This can be seen and understood as a response to the EU Strategy on CSR and the United Nations Sustainable Development Goals, which superseded the Millennium Development Goals in 2015. The manifesto is perhaps the most relevant contribution from CSR Europe in the second half of the 2010s, mainly because it had a strategic approach that aimed to ensure value creation for its stakeholders through the 10,000 companies reached through its network (CSR Europe, 2016). The manifesto focused on the generation of value in five key areas:

1. societal impact through the promotion of responsible and sustainable business practices

2. membership engagement and satisfaction which is meant to guarantee continuity in the work of CSR Europe to achieve its mission and societal impact
3. financial stability
4. employee engagement focused on the investment of individual development as well as organisational capacity
5. environmental impact assessment to determine areas of improvement (Agudelo et al., 2019; Rendtorff, 2019; Schönher et al., 2017; CSR Europe, 2016)

According to Elkington (1998) organisations must consider economic, legal, ethical, and volunteer / philanthropic programmes to be socially conscious. Salmones et al. (2005) highlight three aspects of CSR: economic, ethical-legal and charitable responsibility. Alhaddi (2015) asserts that CSR should prioritise nine areas: ethics, governance, visibility, business partnerships, financial return, community participation, product value, employment practices and environmental preservation.

Stakeholder groups' opinions of an organisation's CSR, or more specifically, their judgments of how effectively those CSR programmes and outcomes match stakeholders' environmental values and expectations, are important factors in corporate reputation. In this situation, CSR can affect these impressions, enhancing the potential earnings of an organisation's reputation.

Such changes over the last 10 years have continued with global recognition of CSR, which has also been influenced by international certifications designed to address social responsibility and promote organisations' involvement.

This can be seen in the case of the ISO 26000, the history of which can be traced back to 2002 when the Committee on Consumer Policy of the International Organisation for Standardisation (ISO) proposed the creation of CSR guidelines to complement the quality and environmental management standards. The working group, led by Brazil and Sweden, collaborated with stakeholders and national standards bodies for five years (2005–2010) and came up with the approved ISO 26000 in September 2010. The development of ISO 26000 is relevant for the CSR movement as it provides guidelines for businesses to operate socially responsibly. It was developed by 450 experts in 99 countries and 40 international organisations. So far, it has been adopted by more than 80 countries as a guideline for national standards. This standard is now being rolled out across businesses, with institutions such as the Supply Chain Sustainability School and others working to educate organisations on its use and importance.

According to Lamberti and Lettieri (2009), if customers know the ethical ramifications of an organisation's actions, they guarantee that the organisation will uphold specific quality standards and maintain or enhance its reputation. They point out that CSR is a diverse notion and that, when divided into qualitative domains, each aspect affects corporate reputation. Differently, Melo and Garrido (2012) add to the authors' arguments, saying that the CSR dimension being considered will likely influence the total reputational impact of the organisation. For instance, a solid track record of sustainability impact may have varying effects on an organisation’s image depending on how well its operations align with the environmental concerns of its stakeholders.

To reconsider the impact of sustainability, it’s important to set out a few favourable theoretical approaches or consequences of CSR leading to company reputation. Social constructivism and agency cost theory is used most frequently to support the relationship between CSR reporting and reputation. However, the impression management hypothesis contends that a company's reputation among its economically valuable stakeholders is a precious resource that has to be preserved and expanded.

Porter and Kramer (2006) still describe CSR as an emerging opportunity for businesses because it can offer a development opportunity through social acclaim and development and innovation within its governance, offering potential financial gain and business development (Porter and Kramer, 2006). In the 2000s, CSR matured into an important strategic issue, not least through additional pressure on businesses for conformity and reporting; CSR was understood as having the potential for generating shared value and addressing social concerns. (Levy et al., 2010; Sparkes et al., 2004).

Considering the development of CSR, it is important to look at and consider the elements around shared value and how this has influenced organisational thinking. The next section looks at this and continues to build on the belief around CSR becoming a core part of an organisational strategy. Porter and Kramer (2011) continued to evolve the concept of CSR and formed a notion of creating shared value. They explained it and its alignment with the development of CSR as a necessary step in the evolution of business. They defined it as: “policies and operating practices that enhance the competitiveness of a company while advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress” (Porter and Kramer 2011; p. 2). It could be said that their most relevant contribution to CSR comes from the claim that “the purpose of the corporation must be redefined as creating shared value” (p. 2) and by pointing out that the first step to do this is through the identification of the societal needs, as well as the benefits, and where applicable, the harm that a business embodies through its products. Accordingly, Porter and Kramer (2011) established three ways to create shared value: reconceiving products and markets, redefining productivity within the value chain and creating supportive industry clusters where the company operates.

Husted and Allen (2007) show that a positive business reputation has substantial potential for wealth generation and is challenging to duplicate. Corporate image is a crucial competitive advantage in marketplaces where it is challenging to differentiate between products. According to Melo and Galan (2011), CSR helps to bolster this competitive advantage.

CSR initiatives play a significant effect on the goods and services that customers choose to buy. The CSR initiatives of the company have an impact on customers, according to surveys, as per Castaldo et al (2009). Additionally, according to Park et al. (2014), philanthropic and ethical CSR initiatives may build customer perceptions that a firm upholds high standards of ethics and is concerned with society's wellbeing, which in turn benefits consumer evaluation of corporate reputation.

Trapp (2012) goes on to exemplify the third generation of CSR through a case study of Vattenfall, the Swedish state-owned energy company that in 2008 launched a CSR-backed stakeholder engagement campaign focused on climate change mitigation. The case study showed that even when Vattenfall’s campaign addressed clear social and global issues (climate change), it still reflected typical business objectives. In this case, creating an interest in the company’s environmental effort and creating a brand image linked to the fight to climate change that would be a first-mover competitive advantage (Trapp, 2012). With this, Trapp (2012) contributed to the concept of CSR by exemplifying the new roles and responsibilities organisations or corporations are willing to take to generate shared value.

Additionally, Chandler and Werther (2013) defined CSR as: “The incorporation of a holistic CSR perspective within a firm’s strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to achieve maximum economic and social value over the medium to long term” (p. 65). The additional component of CSR, which was seen to be the optimisation of value, reinforces Chandler’s (2016) updated point of view in which he stated that the maximisation of profit, or trade-offs, was no longer an acceptable objective for an organisation and that corporate reputation is important in adding value. If customers see that an organisation is ‘doing good’, it enhances its reputation. As an alternative, organisations should aim at optimising value over the long term by focusing on their areas of expertise. By doing so, there would be a change of direction towards creating shared value instead of profit maximisation (Chandler, 2016). To do so, an essential aspect of CSR was and still is the integration of the five components into a corporate framework that sets the parameters for the decision-making process and their integration into the corporate culture with clear guiding values (Chandler, 2016). This reflects his belief that CSR should be part of day-to-day operations for it to be successful.

In 2015, Carroll resumed his work in respect of CSR with an overview of the evolution of the concept, which complemented his literature review of 1999 and 2010 (Carroll, 1999; Carroll and Shabana, 2010). At this stage of his research, he looked at the competing and complementary concepts that have become part of the modern business vocabulary surrounding the concept of CSR and its development. Carroll (2015) reviewed the concepts of stakeholder engagement and management, business ethics, corporate citizenship, corporate sustainability and the creation of shared value, and concluded that all are interrelated and overlapping. Markedly, in Carroll’s (2015) work, he pointed out that all these concepts have been incorporated into CSR, which is why he defines it as the benchmark and central piece of the socially responsible business movement (Chandler and Werther, 2013; Trapp, 2012).

The year 2015 could be considered to be the most relevant in the decade for CSR aligned to this year seeing the start of a number of agreements and changes that have since followed which are aligned to CSR. These were marked by the Paris Agreement which was launched in 2015, the launch of the 2030 Agenda for Sustainable Development and the new concept of sustainable business, and the adoption of 17 sustainable development goals which represent a “shared vision of humanity and a social contract between the world’s leaders and the people” (Ban, 2015).

Even when the sustainable development goals do not represent any obligations for the private sector, the countries that adopt them would have to create specific policies and regulations that would translate into pressure for firms to implement new business practices or improve their current ones. This is principally relevant considering that the sustainable development goals cover a wide range of areas, from climate change to the abolition of poverty and hunger, as well as the fostering of innovation and sustainable consumption. Beyond that, the sustainable development goals are interconnected, which means that addressing one particular goal can involve tackling issues of another one (UNDP, 2018).

Considering that the sustainable development goals do not represent any commitments for the private sector, it is relevant to the discussion that EU law, through the Directive 2014/95/EU, requires large companies of public interest (listed companies, banks, insurance companies and others designated by national authorities as public-interest entities – including pharma) to disclose non-financial and diversity information, starting from their 2018 reports and ongoing (European Commission, 2014).

Along with the above there are a number of other directives, acts and economic influences that have had an impact on the changing nature of CSR:

- The world leading environmental act which became law in 2021 Legislation that will protect and enhance our environment for future generations. Which through the Act, we will clean up the country’s air, restore natural habitats, increase biodiversity, reduce waste and make better use of our resources.
- The Alliance for Transformative Action on Climate and Health (ATACH; “the Alliance”) which has been developed to achieve the ambition set at COP26 to build climate resilient and sustainable health systems, using the collective power of the World Health Organisation Member States along with other stakeholders to promote the integration of climate change and health nexus into respective national, regional, and global plans.
- European Climate Law which was formally adopted in 2021 which sets the law aligned to achieving the target of reducing net greenhouse gas emissions by at least 55% by 2030, compared to 1990 levels.

- The Packaging Waste Directive which came into force 2014 and was updated in 2023 which aligns with promoting reuse of packaging and recycling
- Brexit was a concern for many with many journals and papers written on the challenges aligned to energy, implications for sustainability and economic implications (Schratzenstaller , 2017; Kuzemko et al, 2022; Piserà, 2023).
- And Covid and the impact the pandemic has had on CSR aligned to organisations, the sustainable goals and the opportuinties and challenges (Mekonnen et al, 2021; Wang,et al, 2021; Ramya et al, 2021).

This context opens up the prospect for CSR to continue growing in terms of conceptualisation and implementation of inclusion and disparity regarding sustainability. Businesses can adopt CSR as a strategic framework to create shared value (Chandler, 2016) and push sustainability strategies towards a new consideration and name, such as sustainable business (Geissdoerfer et al., 2018; Mekonnen et al, 2021).

Considering CSR and thinking about how it continues to be thought about within an organisation, the whole concept has become a key and core strategic emphasis for businesses. It is also important to look at how this is developing further within organisations today. During the past decades, with e-commerce growth and consideration for environmental conservation, the concept of a business model for sustainability has become increasingly popular when discussing CSR and what is now being called sustainable business (Ludeke-Freund et al., 2010). Considering the sustainable development goals enforced at government level, the innovative business models introduced to businesses have brought a competitive advantage to improve their sustainability performance. The concept of the sustainable business model describes the rationale of how an organisation creates, delivers and captures value in all the areas that sit under CSR, for example economic, social, cultural and other contexts, in a sustainable way (Fowler et al., 2007). The process of sustainable business model construction forms an innovative part of business strategy. It is slowly becoming a goal for organisations as their knowledge of and need to improve their CSR is expanding its traditional three-circle outline. The joint area now considered to be sustainability is becoming a need for businesses in order to drive growth and competitive advantage (Elkington, 1998, Nosratabadi et al., 2019).

According to Lüdeke-Freund et al. (2010), sustainable business models are tools for delivering social and environmental sustainability to industrial systems. Nonetheless, there are limitations to understanding the sustainable business models and the available innovative alternatives for transformation to sustainability for an organisation (Bocken et al., 2014). Despite much research on sustainable business models in the literature and considering the link to CSR, there is no comprehensive picture of how firms in different industries can implement sustainability in their business models. This drives consideration and thoughts within the pharmaceutical sector as to how it promotes good CSR, leads on sustainability and shows that ethics are considered (Yang et al., 2019).

So considering the eras of CSR and where we are today, there are many factors that influence how as an organisation we should be responding to CSR and its wider goals (Raworth, 2017; Bateman et al., 2020; Yang et al., 2019). Chen (2020) has even re-defined CSR as a self-regulating business model that can help a company be socially accountable to itself, its stakeholders and the public. And the drive over the past few years has been the global pandemic which has had an impact on wellbeing, economic benefits and organisational sustainability.

Covid-19 & CSR

The wide-reaching pandemic of 2020 was a rarity in modern history. Aligned to this is a subset of CSR – corporate philanthropy – including philanthropy during a disaster. Natural disasters are sudden, usually resulting in property damage and many deaths, disrupting life for those affected. The pandemic impacted worldwide health and the economy. Corporate philanthropy linked with natural disasters was growing even before the pandemic (van der Vegt et al., 2015; Wang et al., 2016; Palmquist, 2015; Muller et al., 2009; Manual et al., 2020). Corporate philanthropic disaster responses (CPDRs) have accompanied most major recent natural disasters such as the Asian tsunami in 2004 and Hurricane Katrina in 2005. CPDR funding was a significant component of total aid relief for these events.

For instance, CPDR was about one-third of the total public and private aid provided in response to Hurricane Katrina (Muller et al., 2009). The stock market and affected employees responded positively to announcements of corporate philanthropy at that time, so one could argue the market valued these CSR investments. Businesses that are headquartered or operated in the region where the disaster occurred were more likely to engage in CPDR according to Muller and Whiteman's (2009) findings. The effects of Covid-19, the world's largest recent disaster, on CSR has elevated stakeholder interests to include more CPDR investments, requiring firms to focus on interests other than maximising shareholder value, despite the economic challenges presented by the pandemic. For instance, Walmart and other retailers spent billions during the shutdown to increase cleaning, acquire testing supplies and provide sick leave pay (Pacheco, 2020).

It is believed it is likely that the pandemic has also elevated the desire for CSR from other external stakeholders such as investors and customers. He and Harris (2020) make a similar argument. that the pandemic has induced a sense of shared economic and health risk among stakeholders. The Edelman (2020a, 2020b, 2020c) surveys indicate that people want businesses to recognise that the environment has changed and that there should be assistance for individuals with their health and financial challenges. Finally, the virus's health and financial effects are disproportionately impacting minorities, minority-owned businesses and women. Justice theory would indicate that business' CSR investments should be aimed at reducing the pandemic's impacts on these groups (Rawls, 1958). He and Harris (2020) argue that both internal and external stakeholders may desire more CSR investments because the pandemic is forcing customers and others to reconsider what is valuable and necessary in their lives. This is being seen within organisations through the different ways in which people now want to work, including the four-day week, working from home and, at a business level, changes and optimisation to workspaces.

Now that we have looked at an overview and considered the origins of CSR through to today, including its changing nature and the way it is tackling CSR through organisations, we will examine the drivers for businesses to mainstream and adopt CSR activities at a localised level.

CSR has never been more prominent within the corporate agenda than it is in today's business environment, with changing requirements at national and global levels and a push for CSR from both employees and clients. Behaving socially is increasingly seen as crucial to organisations' long-term development and existence (Adams, 2006). In this next section, we will look at why this is the case and how they can improve their responsibilities and embed CSR into their organisations.

2.5 Drivers of CSR

The previous section has highlighted that CSR is an increasingly debated notion which has been around for decades and holds the potential to change the landscape regarding the role and responses of firms in addressing demands for socially responsible behaviours. In terms of both theory and practice, CSR is a growing area of interest for academics and practitioners.

A recent trend in CSR literature, for example, is shown to examine the institutional drivers for CSR (Campbell, 2006; Waddock, 2008), with it increasingly being regarded as a product of emergent institutional forces, looking at the role of the corporate leader in the development and formulation of organisational initiatives (Siegel, 2009).

Organisations must not only conduct operations responsibly but also be aware of how stakeholders may perceive such actions. According to Nijhof and Jeurissen (2010), combining this attitude toward economic limitations with individual and communal moral ideals is required to integrate corporate decision-making with CSR. Business leaders should consider what moral principles they wish to uphold in good times and tough times to break the glass barrier. They should then utilise this real commitment as the basis for creating business strategies that are also commercially viable. Effective CSR necessitates a significant and thoughtful commitment on the side of the firm, as per Polonsky and Jevons (2009).

Many customers agree that businesses should pursue CSR initiatives while attaining their commercial objectives. Many customers think businesses that participate in charitable endeavours will be well-received. According to Somerville's (2008) research, consumers are devoted to and prepared to spend more with businesses that support charities. Customers think local goods shops will attract their business. Smith (2014) believes that promoting regional goods can increase customer confidence. However, because it is thought that environmental measures would impact customer service, they are viewed negatively. Oppewal et al. (2006) say that not all CSR initiatives appeal to customers. They advised shops to concentrate on only one thing. According to Becker-Olsen (2006), a firm's social initiative will suffer if it is not aligned with other corporate objectives. The significance of contacting the consumer is emphasised by Mohr et al. (2001) and Groza et al. (2011).

Weber (2008) identifies five crucial areas where CSR fosters a pleasant social environment. This highlights the five main benefits of CSR, including:

1. its beneficial effects on an organisation's image and reputation
2. employee motivation, retention and recruitment
3. cost savings
4. revenue growth via better sales and market share
5. risk reduction or management associated with CSR

According to Polonsky and Jevons' (2009) research, organisations may choose to be socially responsible for various reasons, such as increased market value, better financial performance, a positive effect on stakeholders in society more generally, a relationship with customers and higher-quality products. Additionally, the authors assert that internal factors are at play, including improved societal conditions, less staff turnover and enhanced employee dedication. Bhattacharya and Sen (2004) also claim that CSR initiatives result in more immediate effects, including word-of-mouth, resistance to unfavourable corporate information, and customers' awareness, attitudes and attributions regarding the motivations behind CSR initiatives.

In the remainder of this section, I will review the key drivers and justifications for CSR within today’s business context, including risk management, brand differentiation and social values. These areas will be considered below to explore further why corporate entities might adopt CSR policies and practices, either substantively or symbolically. This will be followed up with a specific analysis of today's pharmaceutical sector.

2.5.1 Risk Management

One driver for adoption of CSR by businesses is risk management. Here, the literature steers us to reputation, conceptualisations of which range from an economic or strategic management perspective that views reputation as a resource, to a sociological perspective that sees reputation as the outcome of shared socially constructed impressions of a firm (Fombrun and Van Riel, 1997; Scott and Walsham, 2005). From the first perspective, reputation is seen as a strategic asset that can produce tangible benefits, which include improved loyalty from employees, greater latitude in decision making and a cushion of goodwill when crises hit (Little and Little, 2000; Fombrun, 1996; Fombrun and Shanley, 1990; Beatty and Ritter, 1986; Milgrom and Roberts, 1986).

However, sociologically informed literature focuses on how reputation develops and can be defined and measured, with Fombrun and Van Riel (1997, p. 10) asserting that “reputations constitute subjective collective assessments of the trustworthiness and reliability of firms”. They specifically suggest that reputations are derivative, second-order characteristics which emerge from particular ‘organisational fields’. They are external reflections of internal activities conducted within firms that develop from prior activities and performance assessments by diverse evaluators. Hence, reputations are viewed as having some basis in organisations’ actions and being constructed by others via their perceptions of those activities (Schweizer and Wijnberg, 1999, p. 251). Whatever the perspective, Scott and Walsham (2005, p. 312) note that reputations take time to create, cannot be bought and are easily damaged.

According to Polonsky and Jevons (2009), top management must support CSR initiatives long-term and consider the issues that matter most to different stakeholder groups in different markets. Resources that support activities and track performance are also necessary. These assets are also necessary to create an effective system for tracking business operations along with making adjustments to both stakeholder groups' expectations and fundamental CSR problems. Then, whether through advertising, yearly reports or continuing stakeholder discussion, all of this must be properly communicated.

From a legislative perspective, regulatory authorities are taking more interest in legislating and governing CSR, which, until recently, was lacking in substantive reporting from corporate entities (Gray and Milne, 2002). This increased scrutiny can significantly impact on the reputation of businesses, according to whether they are positively or negatively assessed about meeting regulatory requirements. Governments have attempted to influence organisations' CSR policies and practices using a variety of combinations of tradable permits, direct regulations and corrective market mechanisms such as emission standards (Abelson, 2002; p. 155). Several European Union governments have introduced legislation to make environmental reporting mandatory for corporations. One long-standing piece of legislation is the Clean Air Act of 1952. More recent taxable reporting standards in the UK include the Carbon Reduction Commitment (CRC) and Energy Savings Opportunity Scheme (EPOS). Other reporting standards currently in progress and under development include ISO26000 (Castka et al., 2007). The Toxics Release Inventory and other environmental legislation in the US are administered through the Environmental Protection Agency and supplemented through a decentralised state-by-state process. Conformity to these requirements can add to a firm's reputation by suggesting reputable actions that are cohesive with legal requirements and best practices. Non-conformity arguably carries multiple risks relating to reputation and even survival (Mujtaba et al., 2013; Fransen, 2013; Siltaoja, 2006).

Change management is essential in light of the increasing trend of strong competition and a fast-changing environment (Monteiro, 2022). Burnes and Todnem (2012) observe that ideas and methods to change management are frequently conflicting, lack empirical data and are supported by hypotheses that have not been critically reviewed. Understanding the consequences of change is crucial because the aspects of resistance to any proposed change define the number of successful companies who will accomplish it. (Mezzadri, 2014). There are, however, different opinions on how change is managed and perceived, which affects whether it is an opportunity or a problem (Vedenik and Leber, 2015). Andersson (2018) observed that opposition and debate accompany transformation. Although some measures and reporting are in place, it is unlikely at this stage that governmental regulatory pressures can be counted upon to promote CSR outcomes at organisational levels for four basic reasons.

1. there is no clear, concise metric for CSR
2. there is no formulated agreed template for reporting
3. although the concept and drive for CSR have been around for several decades, it is still relatively new
4. an agreement on the definition for CSR in a wider global context is needed

Aligned to the outlines above an additional central issue relating to CSR is the costs of ensuring compliance, which can be corroborated as prohibitive for large organisations employing high levels of outsourcing or to new layers of government inspectors, adding to what many observers perceive as an already bloated EU central bureaucracy (Haigh, 2006). Imposing regulatory compliance costs on the business sector increases firms' non-productive overheads and negatively influences competitiveness in international markets where such regulations are not in force. Reputation and regulation are heavy burdens on a firm when undertaking the implementation of fundamental CSR objectives to ensure legal requirements are met and reputations are withheld (Adams, 2006; Carroll, 1999; Stanwick, 1998). Based on reputation, and how legislation and reputation fit into the drivers of CSR, there is a link to brand differentiation from the perspective that without compliance and reputation, brand differentiation would not be a selling point for a firm. As such, it could be a potential barrier for good CSR and business development whereas done correctly it can be seen as a driver for both. We will touch on this next. There is however a need to understand that each driver in its own right could be seen as a barrier for a firm, and there potentially could be concerns with compliance that may lead to symbolic adoption of CSR or only doing the minimum (Boiral, 2017; Laudal, 2011).

2.5.2 Brand Differentiation

Brand differentiation captures components that CSR directly influences through measures such as PR, visual stimuli and corporate reporting. In recent years, with organisational development and social progress, issues of CSR have received increased public attention (Esrock and Leichty, 1998; Alsmadi and Alnawas, 2012). By way of contributing to society's wellbeing, organisations have striven to present a good business image (Esrock and Leichty, 1998; Goi and Yong, 2009; Alsmadi and Alnawas, 2012). For example, CSR can directly impact what a brand is seen to stand for, its values and positioning internally and externally to the competitive environment (Ingram, 2013), linking to shared value. CSR has a role in a business linked to but not necessarily recognised as CSR, such as corporate reporting of activities, client perceptions and development. CSR can affect how a brand is talked about in the market, i.e. by customers, industry analysts and other influencers, linking to reputation and risk management (Ingram, 2013).

Firms may believe that signifying CSR can make them recognisable within the public domain (Kotler and Lee, 2005) in that undertaking social responsibilities can allow a company to build a good image and reputation (Fombrun and Shanley, 1990; Giannarakis and Theotokas, 2011). In turn, this is seen to enhance corporate image, create a competitive edge and act as a brand differentiator within the business environment (Porter and Kramer, 2006; Boonpattarakan, 2012). As such, firms use their distinctive brand image to promote competitiveness, the management of which is a key point in marketing strategy. That is, providing unique characteristics and images to their brand, passing its message to consumers and promoting those messages in such a way that their distinct feelings about the firm are positively affected as a result (Arendt and Brettel, 2010). Using a clear brand image for communication can drive customers to identify needed products and services based on the brand name (Park, Jaworski and Maclnnis, 1986) and differentiate the branded service lines from those of other competitors (Reynolds and Gutman, 1984). CSR is a key element in promoting brand image, overviewing differentiators of firms, added values and social acclaim (He and Li, 2011). CSR and corporate brand image are suggested to be inextricably bound, but there are very few empirical studies on the topic.

Indeed, a rising corpus of empirical work on CSR demonstrates that recognising the top of Carroll's pyramid and implementing it into a larger strategy has benefits. According to Galbreath (2018), organisations benefit from decreased staff turnover, a better reputation and increased customer satisfaction. According to Asemah et al. (2013), CSR improves financial performance, helps organisations recruit better people and allows them to run more efficiently with fewer operational expenses. Furthermore, CSR may improve employee motivation, trust, morale and commitment. The same arguments have been provided and discussed by Siddique (2014).

With CSR becoming more prominent in today's business environment, organisations can be compelled to respond to the CSR strategies of competitors where there is a belief that failing to would disadvantage them and their market position. Strong linking effects are observable across industry and strategic group levels where a particular first-mover’s CSR efforts gain positive publicity among dominant stakeholders (Bansal and Roth, 2000). In such cases, even when the CSR strategy has not been proven concerning net payback, other firms will emulate it because it is perceived that the costs of not doing so would be detrimental to the business. In such circumstances, an entire industry sector can thus behaviourally migrate to the position where it adopts non-rational responsibilities that transfer wealth to non-vested stakeholders (Brooks, 2005).

There is also the concern, as outlined by Meehan et al. (2006) and van der Heyden and van der Rijt (2004), that failure to meet ethical and social commitments damages brand differentiation because consumers prefer services of socially responsible companies and partners. A company’s ability to meet its declared values is linked to its consistency of behaviour. Failure in behaviour consistency raises consumer dissatisfaction and criticism towards the company, destroying its brand differentiation. This opens up the debate around legitimacy in an organisation and the review of what is done and is said to be done in practice, as this is not always what is happening at a company level, with examples of false claims being made around environmental management and ethical business conduct within both Volkswagen (2015) and Enron (2001).

The Volkswagen (VW) scandal was dubbed the 'diesel dupe'. In September 2015, the Environmental Protection Agency (EPA) found that many VW cars sold in America had a 'defeat device' – or software – in their diesel engines that could detect when they were being tested, changing the performance accordingly to improve results. The German car giant has since admitted to cheating emissions tests in the US. VW had a major push to sell diesel cars in the US, backed by a huge marketing campaign trumpeting its cars' low emissions. The EPA's findings only cover 482,000 cars in the US, including the VW-manufactured Audi A3, the Jetta, Beetle, Golf and Passat. But VW did admit that about 11 million cars worldwide, including eight million in Europe, were fitted with the so-called 'defeat device'. The EPA has also accused the company of modifying software on the 3-litre diesel engines fitted to some Porsche and Audi vehicles as well as VW models. VW denied the claims at the time, which affected at least 10,000 vehicles.

In November 2015, VW said it had found 'irregularities' in tests to measure carbon dioxide emissions levels that could affect about 800,000 cars in Europe - including petrol vehicles. However, in December that year, it said that following investigation, it had established this only affected about 36,000 cars it produces yearly. With VW recalling millions of cars worldwide in 2016, the organisation set aside €6.7bn (£4.8bn) to cover costs. That resulted in the company posting its first quarterly loss for 15 years of €2.5bn in late October of that year.

Then there is Enron. In 2001, after a series of revelations involving irregular accounting procedures perpetrated throughout the 1990s involving Enron and its auditor Arthur Andersen that bordered on fraud, Enron filed for the then largest Chapter 11 bankruptcy in history (since surpassed by those of WorldCom during 2002 and Lehman Brothers during 2008), resulting in $11 billion in shareholder losses.

These false claims link to the CSR agenda and put both branding and management at risk because of poor conduct. This is also linked with ‘greenwashing’ which could be defined as disinformation disseminated by an organisation to present an environmentally responsible public image or the Cambridge dictionary outlines it as “to make people believe that your company is doing more to protect the environment than it really is”. Within many organisations, green marketing and advertising are popular strategies to reconcile business interests with CSR, and more precisely, with the increasing concerns for sustainability and social value.

Green marketing arises from the historical framework of ‘business as usual’, where business practices, and the ethos guiding them, have been systematically damaging to vast segments of society and the environment (Bazillier, 2009; Gatti. et al., 2019; Alves, 2009). Cambridge University outlines that green marketing can be defined as the marketing of environmentally friendly products and services. However, now, there is a new sense of intensity in ‘green’ messaging and PR.

When considering the pharmaceutical sector, scholars have increasingly argued that corporations need not be fundamentally more aware and open to the issues surrounding global health and the needs of individuals. This sanguinity has been accompanied by the growing knowledge that an organisation can and should align its profit-seeking self-interests with the general interests of society and the environment and not just from a profiteering perspective (Post et al., 2002). This is outlined in a number of studies that have shown pharmaceutical organisations have been more aligned to profit-seeking rather than the continual thought and new emphasis on operating within a global environment to benefit all. This has been exacerbated by the Covid-19 pandemic and the discussions around one organisation giving the vaccination free to governments while another charges them per vaccination; thus, this idea around profit requirements outweighs global health and share of health (Guardian, 2022).

The Covid-19 vaccination is a good example of organisations working within the pharmaceutical sector. They undertake work with a social perspective at local, regional, national and global levels. However, there is a possibility that some organisations might be involved in greenwashing. They have developed the vaccine, but then they charge for it. They might do good, but there is a charge for that good. It could be said that the business of a pharmaceutical firm is to develop drugs which will benefit society and charging as such is not greenwash. Still, I am looking at this as a clear example of one organisation truly doing the right thing and another doing the right thing but charging for it.

However, beneath the research and academic knowledge of sustainable business, the development of CSR in a new form and the drive to ensure that factors bridging economics, politics and social studies become embedded into an organisation at a strategic level, are more prominent (Kersberger et al., 2004). Proponents of this theory of business advocate to the point where the greatest return on investment (ROI) occurs through the least amount of green costs. Yet, the bottom line remains, as ROI and green costs are measured quantitatively, like all other items on a profit and loss balance sheet. The evident attention dedicated to greener corporate behaviours makes you curious about the meaning of ROI. This shows financial profit based on work undertaken, social wellbeing or some new unit of value (Kerr, 2007).

Greenwashing is the strategic and deliberate way in which organisations obtain value from CSR: advertising their green credentials in a poorly regulated environment, where many claims cannot be corroborated or where they are a given and not confirmed (Alves, 2009). Most companies participating in greenwashing face the challenge of convincing consumers that their services, activities and / or products exemplify improved practices and ways of undertaking business, reduce damage to the environment and even aid environmental, social and personal health.

However, this ‘green’ messages’ evidence cannot be corroborated, producing what is known as greenwashing, or what Alves (2009) calls “green spin”. Even more concerning is that even if greenwashing reduces in the future, the CSR framework will not adequately meet the challenge of unsustainability due to the relationship between human development and environmental impacts at a social and economic level not being straightforward, In addition, to be most impactful, education and lifelong learning should be part of an integrated approach that also includes changes in governance, legislation, research, financing and regulation towards greater sustainability and ensuring that brand reputation is held and not lost. Greenwashing is damaging to brand reputation and perceptions of greenwashing or deliberately misleading strategies can adversely affect consumer attitudes towards a company that communicates poor practice (Wals et al., 2017; Parguel, et al., 2011). CSR corporate communication pertains to communicated corporate identity and plays a crucial role in the formation of ethical corporate perceptions (Balmer et al., 2007; Fukukawa et al., 2007), and social legitimacy (Wæraas and Ihlen, 2009; Vanhamme and Grobben, 2009) which is key within the sector in which this research is based. This links through to CSR at a company level and legitimacy which will be discussed later in this literature review.

2.5.3 Civic Responsibility

Considering civic responsibility, social values are an increasingly important factor of CSR and one of the dimensions which emphasise “responsibility of businesses to the community'' (Besser, 1998; p. 413). It is even more important for organisations who have questionable activities, such as the pharmaceutical sector, to consider this responsibility. Over time, these types of CSR activities are being recognised as a collaboration between corporations and the communities in which they are based (Boehm, 2002). Logically, the community voice can be a significant motivator for a firm and encourage CSR practices. The role of CSR in the community has been classified into three levels of involvement (Hamman, 2003).

1. ''philanthropy and impact mitigation,'' where the community sees business as being in opposition to social development in the community
2. ''community investment and eco-efficiency,'' where business is seen as a source of funding but is still mistrusted in the community
3. ''social partnership'' where the community sees business as a partner for social development and there is mutual benefit

Communities and the firm can use various approaches to influence CSR practices. Lobby groups can support companies with good CSR disclosure practices by providing public comment via the media or by working in collaboration with companies to improve environmental strategies or activities. Alternatively, lobby groups’ work can lobby companies directly (Tilt, 2004). The influence of a community voice on CSR practices is often inferred from the level of outcry and resultant responses, rather than explicitly demonstrated.

The idea of change management has been investigated through the various views of CSR and is based on two paradigms: traditional and modern. The objective of resistance, according to the modern perspective of change, is to make sense of, comprehend or hold on to the good things of the past, as well as to adapt communications strategy for managing change. According to the conventional viewpoint, the objective of the change is to halt, slow down or disrupt a planned change. Understanding the two points of view enables the change agent to predict the underlying causes of resistance and intervene accordingly.

Empirical evidence of the link between community voice and CSR practices in firms is revealed in a number of studies (Stone et al., 2004; Li et al., 2007). Stone et al. (2004) found that across a sample of 244 US firms in the manufacturing and processing industries, the more environmentally active the local community, the greater the organisational effort to generate, disseminate and respond to ecological intelligence. Li et al. (2007) found that community influence was significant in foreign wholly owned subsidiaries establishing legitimacy in China at market entry. It is logical that as community voice gets stronger, it is likely to gain additional attention from the company and encourage them to move up the scale of aligning their CSR practices with community needs (Porter and Kramer, 2011; Dawkins, 2005). This is becoming more prominent in businesses and the impact on local communities from buying local support for local areas and educational programmes can make a big difference to the economy in many ways. For example, via improved PR and business understanding, support and lobbying, and sustainability. With this in mind, CSR actions can yield satisfactory results if they are effectively communicated to all stakeholders.

Research in the area of marketing suggests that social media is becoming a powerful and successful tool for CSR business communication. People use social media as a free tool for looking up information and expressing their views, experiences and opinions. Companies are using social media to engage with various stakeholders and develop competitive advantage in today's digital age (Urlaab, 2012). Statistics report that about 800m people use Facebook, 200m use Twitter, and 64m use LinkedIn worldwide (Cowen, 2012). This depicts the great potential of social media for CSR communication in the modern age. Communication through social media is more transparent and helpful in shaping favourable stakeholder behaviour but it should also be considered as a platform that can spread and share incorrect information and thus support a greenwashing agenda which links us into the legitimacy impacts of CSR.

2.5.4 Employee Calling Orientation

According to a global study on engagement, it has been found that only 16% of employees worldwide are fully engaged, with this percentage decreasing compared to previous years (Ram et al., 2011). Disengagement can jeopardise companies and be very costly. Job engagement can be defined as a “positive, fulfilling, work-related state of mind that is characterized by vigour, dedication and absorption” (ADP, 2018). In this definition, vigour means the willingness to invest energy and effort in work, dedication is related to pride and enthusiasm, and absorption refers to being fully concentrated (ADP, 2018; Schaufeli et al., 2002). Employees feel more engaged at work when they perceive that the job characteristics are challenging and meaningful to them, and this is enhanced in individuals whose qualities thrive in such environments (Christiane et al., 2011). Moreover, when employees perceive that they work for socially and ethically responsible firms, they will experience motivation and job satisfaction (Young et al., 2018). Therefore, CSR is one of the main agents in constructing employee engagement (Nazir et al., 2020). Indeed, in the literature, we can find examples of how employees’ perceptions of CSR initiatives may impact engagement (Rupp et al., 2018)]. As an example, (Caligiuri et al., 2012 & Rodell, 2013), we can say that employees’ perceptions about corporate volunteerism programmes predicted that the workers would be more engaged six months after the implementation (Cunha et al., 2022). A broader investigation of the relationship between CSR activities and engagement (Glaves, 2012; Oliveira, 2021) forecasted that engagement would be driven by CSR policies and this whole piece around an employee’s calling rather than a job being just a job.

When individuals have an employee calling orientation, we are implying that they perform a certain job not to obtain financial means or for advancements, but for fulfilment. Thus, work is no longer a means to an end, but an end in itself, guiding the worker in believing that he is contributing to a greater good and making the world a better place (Wrzesniewski, 2003). In this sense, they cannot separate the work from their life, because the search for meaning depends on it (Wrzesniewski et al., 1997).

2.5.5 Sensemaking

Sensemaking is “the process through which people work to understand issues or events that are novel, ambiguous, confusing or in some other way violate expectations” (Maitlis et al., 2014, p. 57). Starbuck et al., (1988, p.124) outlined that “Sensemaking has many distinct aspects – comprehending, understanding, explaining, attributing, extrapolating and predicting, at least. […] What is common to these processes is that they involve placing stimuli into frameworks (or schemata) that make sense of the stimuli.”

Another definition of sensemaking is provided by (Weick, 1995, p. 17) who states simply, that sense making is “making of sense”. The researcher emphasises that with this process, the organisational actors in alignment with work try to answer questions of how it is constructed, what is constructed, why and with what effects. Therefore, , sensemaking is the procedure in which individuals attribute plausible and possible meaning to ongoing experiences and how definitive acts can mean different things to them.

According to this definition from Nazir et al (2020), it is possible to deduce that sensemaking is more likely to be found when we face complex and very challenging situations, or when employees need to make decisions about tasks that were assigned to them and have to perform them, which can be impactful to stakeholders (Nazir et al., 2020). Hence, these situations are associated with CSR initiatives, where it is necessary that organisational actors’ actions and reactions regarding activities are not completely related to the company’s core objectives and values. Instead they link to departmental projects more complex in nature that, ultimately, will affect their surrounding environments, such as the community and the planet.

In this regard, sensemaking occurs when cues take place, such as issues, events or situations where we are not certain about their meaning, or where there are questions or considerations that as organisational actors we are not fully aligned with. They can be vague, ambiguous or uncertain, entailing the misperception of the world and disturbing normal people’s ongoing flow and how they act. These will occur when we denote differences between expectations and reality, even though unexpected events will not necessarily induct sensemaking. Thus, it will only be possible if it complies with these conditions: the discrepancy between what is expected and what is experienced is sufficiently large and important, leading individuals or groups wanting to know more about what is going on and what they should do (Matlis et al., 2014).

Due to this, sensemaking can shape the perception of our place in the world, changing the way we face the various experiences in which we partake at work (Aguinis et al., 2012). According to this, and as suggested by Weick (1998), identity constitutes an important part of the sensemaking process. This incorporates a vital role when we undertake a micro-level analysis, because "when individuals collectively select a certain interpretation of some experience, they are at the same time selecting a particular identity for themselves" (Kramer et al., 2018; p. 783).

Top-Down and Bottom-Up Processes

Even if the pursuit for meaningfulness is an individual process, since it is the worker who can evaluate the meaning that certain situations provide them, sensemaking, on the opposite side, is not exclusively an individual process. It can be a result of the social process, influenced by other people's and organisations' contexts (Aguinis et al., 2012). In this case, we can focus on organisational-level sensemaking factors in more detail regarding how CSR is planned and implemented in a company, considering a top-down or bottom-up approach.

It is believed that for CSR to have a meaningful impact, it must be incorporated at all levels within an organisation and must be seen as something important that belongs to the strategic management process (Asif et al., 2013). We can have a simultaneous top-down and bottom-up approach. The top-down approach is related to the identification of the needs of stakeholders and the further integration of CSR with internal management systems. It constitutes a more systematic process with communication and translation of CSR from managers or CSR teams to all levels of the company and throughout the organisational actors.

The bottom-up approach consists of consulting the needs of the stakeholders through the creation of indicators that link to community needs. In this sense, it is a systematic way to engage stakeholders in CSR decisions and later incorporated into the company, aligned to strategy and change, which can lead to embedding the concept into the core policies and obligations of the organisation (Asif et al., 2013). Many researchers advise the use of both processes to plan the best practices to be implemented, aiming to apply the stakeholders' communication and feedback and act accordingly.

In the current world, the approaches to CSR are mostly top-down (Jackson, 2012), due to the fact that normally the senior management team – CEO, COO and MD – are the ones responsible for defining and creating the organisation's CSR strategy (Schmit et al., 2012). When the process of sensemaking is influenced by the management team, we are witnessing the 'sensegiving' process (Aguinis et al., 2012). This can be described like so: after an interpretive process of making sense of an organisation's internal or external environment and changing the strategy's vision, it is disseminated to all stakeholders. By doing this, we are sensegiving, but organisational actors can have different reactions to this process: accepting, questioning or rejecting (Gioia et al., 1991). Thus, naturally, most activities of sensegiving can be found to be top-down, where the role of the organisational actor is minimal or even null, which will affect their sensemaking process (Maitlis et al., 2014).

Thus, when CSR is implemented by only focusing on a top-down process, the initiatives diffused through the company can be perceived as an extra-role task, which could lead to stress and lower wellbeing (Aguinis et al., 2012). This is due to the high pressure that can be created from accomplishing not only the work's objective but also fulfilling the CSR activities' objectives (Eglavas, 2016). Based on the reactance theory when CSR is forced upon workers, they will act on the contrary in order to avoid being influenced and feeling that their freedom could be endangered (Brehm et al., 2013) even if the organisational actors believe that CSR is important in the first place.

Trying to offset this matter, a bottom-up approach can serve as a guideline to put CSR initiatives into practice to obtain the most favourable results for all players. This approach is often referred to as social intrapreneurship, corporate social entrepreneurship, issue selling or job crafting (Aguinis et al., 2012), where the stakeholders share their ideas, views and thoughts about those activities to further be implemented in the company and to be linked with their own ideals (Asif et al., 2012).

2.5.5 Legitimacy

While there is a pursuit for the correct form of communicating CSR and the formation of strategy linking to brand differentiation, there is also a key link to legitimacy as a strong motivator for organisations to engage. Various rationales have been advanced to explain the phenomenon of corporate social reporting. Among these has been legitimacy theory which states that corporate disclosures are made as reactions to environmental factors and to legitimise corporate actions (Gutherie and Parker, 1989).

Suchman (1995, p. 563) debated legitimacy as the "generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions". He further suggested that "legitimacy affects not only how people act toward an organisation, but how they understand them. Thus, audiences perceive the legitimate organisation not only as more worthy, but also as more meaningful, more predictable, and more trustworthy". Securing legitimacy through CSR could serve to improve an organisation's ability to compete for resources (Rao, 1994). Similarly, research by LaFrance and Lehmann (2005) concluded that legitimacy closely relates with corporate image, linking once again to brand.

There are many real-life examples that show how fragile corporate image and reputation are when a firm is accused publicly of misbehaviour, emphasising the need for legitimacy within a firm. Whether accusations are true or not, the resulting negative publicity can cause damage and consumer concern (Dean, 2004; De Raaf, 2000). Such illegitimate behaviour can affect firm's sales and profit, especially if the firm is not seen to be responding adequately.

One example is that of Texaco who lost up to $1.1 billion after they were subject to allegations of discrimination (Bollen, 2004); the allegations surrounding Sports Direct and minimum wages in 2015 (Al-Amoudi, 2018); and the Rana Plaza collapse in 2016 (Ndubisi et al., 2018).

Handelman and Arnold (1999) state that there are two types of legitimacy for a firm – pragmatic and social. Pragmatic legitimacy through performativity actions which show the "companies' congruence with the norms of the task environment" (Handelman and Arnold, 1999; p. 35). However Handelman et al. (1999) emphasises that pragmatic legitimacy is not sufficient for a firm's long-term survival, saying that legitimacy has to be constantly earned (Suchman, 1995). To enjoy client support for a consistent period, companies must achieve social legitimacy. This ensures that if a firm's institutional actions are compatible with the broader social norms of the community as when it engages in CSR initiatives to donate to charities or other philanthropic activities it aligns its organisations

CSR with the needs of the community in a beneficial way (Handelman and Arnold, 1999).

Social legitimacy is stronger than pragmatic legitimacy in protecting a firm against changes in the competitive and economic environment. For example, due to a firm's CSR association, the organisation is able to maintain a positive image even if clients change their attitude about functional organisational benefits such as goods and services (Coombs and Holladay, 1996). When a crisis relevant to a firm's legitimacy arises, the company must defend its social legitimacy (Coombs and Holladay, 1996; Dean, 2004). Legitimacy can be seen as a theme that cuts across all the drivers of CSR. Managing risk, brand differentiation and projecting desirable social values all enhance an organisation's legitimacy and thus licence to operate. This leads us into considering the interplay of ethics in CSR and the pharmaceutical sector as a whole.

2.7 Ethics and CSR

More and more firms are now aware that engaging in CSR can ensure an organisation's sustainability and promote their accountability (Cockburn, Henderson and Stern, 2000). Key to this is its development and how the organisation builds its strategy.

It is proposed that a positive relationship between ethical leadership and CSR is required to have success in an organisation and that this is underpinned by stakeholder theory (Phillips et al., 2003). In today's businesses, leaders operate in a global, unpredictable and increasingly complex environment with pressure from a multitude of internal and external areas. Stakeholder theory suggests that business leaders should fulfil the interests of all stakeholder groups, and that business-stakeholder relationships are considered critical to business success (Donaldson and Preston, 1995; Maak, 2007).

Ethical leadership is characterised as "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making" (Brown et al., 2005; p. 120). 'Normatively appropriate conduct' reflects the moral component of ethical leaders who possess desirable qualities such as fairness, honesty and trustworthiness in taking responsibility for their own actions, as well as the use of appropriate rewards and penalties to hold subordinates accountable for their actions (Piccolo et al., 2010).

Ethical leaders not only behave in an ethical manner, thereby setting an example of ethical behaviour, but they also communicate the importance and values of ethics (Brown et al., 2005). At the same time, ethical leadership should actively manage morality, referred to as moral identity (Mayer et al., 2012). CSR shares value congruence with ethical leadership as the former refers to the sum of "economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time" (Carroll and Buchholtz, 2003; p. 36). This definition implies that business has ethical and philanthropic responsibilities to stakeholders as well as their obligations to perform well economically and comply with the law.

Thus, CSR embraces a wide range of citizenship behaviours, such as being environmentally friendly, ensuring employee welfare benefits, protecting shareholder rights and engaging in those types of public activities deemed worthy and legitimate according to the organisation's legal and ethical standards. These socially responsible behaviours influence a wide range of stakeholder groups (employees, customers, suppliers and non-governmental organisations, amongst others) and have typically been seen as discretionary in terms of promoting social interest. Overall, CSR reveals the way a company balances its economic, social and environmental objectives while addressing stakeholder expectations and enhancing shareholder value (Yan et al., 2013).

Environmental ethics is an important internal resource that allows an organisation to employ a value-creating strategy (Barney, 1991) to enhance environmental performance. 'Environmental performance' refers to the organisation's behaviour in relation to its natural environment in terms of how it goes about consuming available resources with a strong commitment to strict checks on pollution emissions (Wagner et al., 2002). It can be argued that organisations have a natural tendency to position themselves as having the ability to develop value-creating strategies to create synergy amongst their internal resources, including environmental ethics to enhance their environmental performance along with outperforming their competitors within the marketplace (Ployhart, 2012). Furthermore, we can contend that the corporate environmental ethics of organisations influences proactive environmental actions on the organisations' part and thus impacts environmental performance (Chang, 2011; Porter et al., 1995).

Recent academic studies have established a positive link between employees' perceptions of their organisation's CSR and their affective organisational commitment (Brammer et al., 2007; Maignan et al., 1999; Stites et al., 2011; Turker, 2009). Over the last decade, a body of literature has emerged that focuses on how employees' perceptions of CSR impact their work outcomes (Backhaus et al., 2002). This research can be classified into two broad categories. The first explores how CSR actions affect employer attractiveness to prospective employees (Albinger et al., 2000; Backhaus et al., 2002; Greening et al., 2000; Turban et al., 1997). These studies are based on social identity theory and suggest that CSR creates a good reputation that sends signals to prospective job applicants about the attractiveness of the employer. The second focuses on current employees and explores how CSR affects the organisational actors' attitudes and behaviours in and towards the organisation and their work. Valentine et al. (2008) show that corporate ethics programmes and social responsibility positively influence employees' job satisfaction and Maignan et al. (1999) demonstrate that corporate citizenship is associated with higher levels of employee commitment among marketing managers and executives.

Many scholars such as Peterson (2004), Brammer et al. (2007), Turker (2009), and Rego et al. (2010), examine the direct link between CSR and an employee's commitment to an organisation and they demonstrate that employees' perceptions of CSR can be seen to be positively related to organisational commitment. These studies suggest that CSR enhances employees' desire to identify with a socially responsible company due to the organisation's image and as a result, these organisational actors remain committed to their employer.

Because an organisation's identity is relevant within the social identity process, the effects of CSR on identification have also been explored by a number of academics. For example, Carmeli et al. (2007) demonstrate that perception of CSR positively influences organisational identification which in turn impacts on job performance. Rodrigo et al. (2008), Jones (2010), Roeck and Delobbe (2012), and Glavas et al. (2012) also suggest that CSR has a positive influence on organisational identification. However, Kim et al. (2010) incorporate both organisational identification and affective organisational commitment to demonstrate that CSR positively influences the latter through the medium of organisational identification. Thus, a good organisation with a good CSR strategy is able to recruit and retain employees.

On the flip side of this, we must also consider how there can be an outward-facing conflict between ethical behaviour and CSR policy. A couple of examples of this are:

1. Oil companies who can have a great CSR policy aligned in terms of, for example, how they treat their employees, but whose actions in an era of climate control are inherently unethical due to the harm caused by fossil fuels
2. PETA and other animal rights' groups would also state the same when they acknowledge the work of pharmaceutical companies; outlining that as an organisation (the pharma company) is good outwardly facing but at the cost of animal testing which they (PETA) deem as being unethical and not aligned to good CSR.

After outlining CSR's development over time and within the themes of drivers and ethics to align with the research in hand, an overview of CSR in the pharmaceutical sector will now be presented.

2.7 CSR and Pharma

The pharmaceutical industry, whether client or clinical research, is a unique and substantial component of the international economy (Quinn, 2000). It faces ethical issues distinct from other industries and includes the ethics around animal testing and the cost of drugs. History within the sector offers plenty of examples of 'bad' and 'good' practice in pharma, and media coverage of such continues to define the industry in the public's mind. Because pharma is such a socially important industry, reputational damage has the potential to fundamentally harm its licence to operate at a time when governments and international institutions need to be looking to it to help deal with some of the biggest challenges of our age, including legitimacy, measuring and monitoring, and the global pandemic of 2020 (Singh and Singh, 2007; Pollock, 2011).

The sector is among the most admired and most criticised of industries. This dichotomy is rooted in the fact that the sector provides cures for life-threatening disease but is incapable of providing a cure to everyone at affordable prices. In addition, some of its practices are deemed questionable within early-stage research. Making an informed judgment about the social responsibility of the pharmaceutical industry is a rather difficult endeavour. One of the many sources of difficulty is a wide pluralism of values, resulting in a multitude of definitions of corporate social responsibility. Also, many people see that pharmaceutical companies have been using CSR as a tool to align with what they believe is a consumer and stakeholder expectation, used to enhance their reputation rather than because it is the ‘right thing to do’. So when brand damage is apparent, they are critiqued for using CSR to repair compromised reputations (Dean, 2004; Dropper et al., 2015).

This quote from the former CEO of Pfizer, Henry McKinnell, nicely summarises the ‘blessing and the curse’ of the sector: “*The pharmaceutical industry is unlike many other sectors, because of the nature of its business – that is drugs that can be remedies for life-threatening disease. Therefore, the pharmaceutical sector is often considered to have a particular ethical responsibility towards the public: to provide affordable drugs to all those in need. In its most radical form, this ethical mandate necessitates a review of the very business model of pharmaceutical companies*” (Fox News, 2015). People expect more from a ‘responsible corporate organisation’ today than they did 20 or 30 years ago. The increased depth and breadth of expectations is the consequence of changed social and economic realities, predominantly in industrial and some emerging countries (Leisinger, 2005). The moral mandate to provide affordable drugs to all exposes the pharmaceutical industry to very unique challenges in business ethics and its links to CSR (Nussbaum, 2009).

While there is broad available literature on the CSR concept and its continued development, it is noted that the literature on CSR within the pharmaceutical sector is limited (Droppert et al., 2015; Blowfield et al., 2005; Hopkins, 2007). A number of articles have studied pharmaceutical companies and the aspects of living up to the organisations’ human rights commitments and ethics (Min et al., 2017; Nussbaum, 2009; Gruskin, 2010; Lee et al., 2012), but this literature falls short when pondering the general development of CSR within the sector. Literature has a focus on product licensing and costs across the globe with an aspect of human health and Third World countries (Vian et al., 2010). Lesinger (2015) presents an industry view on economic development and the changing aspects of CSR where there is discussion about how corporations are inextricably linked with the societies and communities in which an organisation is based. He outlines that this is accurate whether their representatives admit this, and states they are always engaged in activities that go far beyond economic responsibilities toward shareholders. A review of recent economic context shows that market failures, stakeholder interests, management and corporate leadership, laws and regulations, and efficiency and equity concerns dictate business and societal agendas.

Despite large business corporations being so complex, and their functions being highly diversified, there is still a division in organisational areas. These are divided into economic, legal, technical, ethical and responsibilities tasks. This division of labour, seemingly efficient, creates a number of internal as well as external conflicts, sometimes leading to loss of credibility, reputation, lawsuits, profits and market share. Embedding CSR concerns exclusively in moral philosophy is highly problematic because the ethical discourse is intricately linked with normativity, subjectivity, leadership discretion and a variety of different ethical schools (Lesinger, 2015). Considering this, there are two major ethical dilemmas specific to the pharmaceutical sector that intersect with, and potentially damage, efforts towards social responsibility. The continuing battle is raging for the soul of the pharma industry and the stakes are high. With companies seeking to promote ethical best practice and corporate social responsibility, they shoulder a heavy burden, because the future of the industry depends on their improvement toward notions of unethical and immoral behavior (Festing et al., 2007; Russell et al., 1959).

The pharmaceutical industry conducts or supports approximately one third of the animal research undertaken in the UK. Some of this is basic research that seeks to examine normal biological processes and the nature of disease. However, most of the processes have specific yet applied objectives. These concern the development of new medicines or vaccines, improved diagnosis and better methods of toxicity testing. Issues raised involving the testing of animals for pharmaceutical gain have aroused intense debate, particularly within the UK, and there is always the question if a pharmaceutical company who tests on animals can truly be ethical? Opinion about its necessity, justification and acceptability varies widely and can commonly arouse tensions, as well as cause riots and demonstrations (Petryna et al., 2006; Festing et al., 2007; Katzet et al., 2010). Discussion about pharma research is often portrayed as being essentially between two positions that are either ‘for’ or ‘against’ the use of animals. This is uncooperative, since the matter of research for human health is complex, as are the many views, controversial or not, that surround it.

A very brief overview would be as follows: one group favours the use of animals in research and emphasises the scientific and medical benefits that have arisen through the procedures and checks undertaken. Supporters of this view include most medical-research charities, many patient groups, the current UK government and most members of the scientific community who would use animals in the research domain (Kilkenny et al., 2010; Festing et al., 2007; Pound et al., 2004; Russell et al., 1959). This group points out that the use of animals in research has made a substantial contribution to our understanding of biological processes, and that it has been responsible for many important biomedical discoveries, including the development of a great number of therapies and preventative treatments, such as antibiotics, insulin, vaccines and organ transplantation. The development of most modern medicines has also involved animals in research and testing (Festing et al., 2007; Russell et al., 1959; Kilkenny et al., 2010; Pound et al., 2004). Advocates discuss and note that UK animal research is strictly regulated under AAALAC and the Home Office, and they argue on both ethical and scientific grounds that it must continue in order to lessen human suffering and advance scientific knowledge, promoting the transhumanism approach to our lifetime.

Others also draw on ethical and scientific arguments but come to a different conclusion, arguing for an end to animal research. Some take absolutist positions – campaigning organisations question the scientific validity of all animal research and want an immediate end to the practice because they believe that results from biomedical experiments on animals are not transferable to humans so the benefits are void and insignificant (Rowan et al., 1995). Some are less focused on the scientific issues, and more concerned with the fundamental ethical question of whether it is right for humans to subject sentient animals to procedures that may cause them pain and suffering, and from which they directly will not benefit (Kilkenny et al., 2010; Pound et al., 2004). Emphasising that animals cannot consent to such procedures they take an absolutist ethical position, arguing for an end to all harmful research, regardless of the consequences for human, scientific and medical progress. The debates go on with a range of further positions, as many people may have sympathy for some assumptions, but reject others made by those taking the two positions described above. With this debate in mind and looking at the literature review undertaken around CSR and the points around morals, ethics and good business, it opens up a debate in its own right which will not be at the heart of this research but is prevalent in the sector as to whether CSR can realistically be esteemed in the pharmaceutical sector or not (Huebner, 2014; Kumar, 2012).

Despite the pharmaceutical industry's notable contributions to human progress, to transhumanism and the development of 'miracle' drugs for treating cancer, AIDS and heart disease, there is an increasing tension between the industry and the public (Rose et al., 2012; Lee and Kohler, 2010). The government, physicians and social critics have quizzed whether the multibillion-dollar industry is fulfilling its social responsibilities alluding to 'profit comes first' and greenwashing (Schneider et al., 2010). These conscious thoughts and doubts have been powered and emphasised by the national debate over drug pricing and affordable healthcare, and on an international level by the battles against epidemic diseases, such as AIDS and Ebola in the developing world. The debates are raging over how the industry can and should be expected to act.

Controversy surrounded one of the industry's most powerful companies, Valeant Pharmaceuticals International Inc., which demonstrated in 2011 and 2015 the significance of the financial and social consequences of failures, with controversy surrounding the CEO. Valeant was a small drugmaker, struggling to stay afloat by doing what pharmaceutical companies typically do – investing heavily in the R&D of new medicines. Former chairman and CEO, J. Michael Pearson, who took over in 2008, scrapped the internal R&D approach and argued that its returns were low and too uncertain. It therefore made more sense to buy companies that already had products on the market, slash production and development costs, and raise drug prices on the market. Between 2008 to 2015, Valeant became a serial acquirer, completing more than a hundred transactions. It invested almost nothing in its core business; R&D spending fell to just 3% of sales. The organisation was ruthless about bringing down costs, sometimes laying off more than half the workforce of a company it acquired (Cyran, 2016). An analysis undertaken by the New Yorker (2016) looked at drugs and specifically the organisation whose price had risen between 300-1200% in the previous two years. Of the 19 whose prices had risen fastest, half belonged to Valeant. The company also pulled every trick in the financial-engineering handbook. In 2010, it merged with a Canadian organisation, in order to bring down its corporation tax, and it sheltered its intellectual property in tax havens such as Luxembourg. It used opaque accounting methods that made it hard for investors to judge how well acquired companies were doing and to cloak its finances further.

To ward off competition from generic drugs, Valeant entered into a complicated relationship with a mail-order pharmacy called Philidor. During this period, the organisation paid its executives exceedingly well, and tied their compensation to shareholder returns, encouraging a single-minded focus on stock price. Valeant embodied practically everything that people hate about business today – its lack of wider concern and its focus on the money machine. It is no surprise that much of Wall Street saw the organisation as a profit-making enterprise. Pearson's promise to investors was, in effect, that other companies would do the work of researching and developing new drugs, after which Valeant could swoop in and reap the enormous rewards without having taken any risk. But this was fallacy and their attempt to evade risk turned out to be the riskiest strategy of all. For years, Valeant was less like a drug company and more like a super-aggressive hedge fund that just happened to specialise in pharmaceuticals. It made money not by providing economic value to customers but by financial engineering and gaming the system. It exemplified a corporate era in which financialisation too often eclipsed production. In the process, it forgot an important truth about markets that these cannot operate freely (Surowiecki, 2016) when human lives are on the line, and that pharmaceutical organisations should be held to a far higher standard as they have a duty to serve the public.

After acknowledging how the pharmaceutical industry possesses unique elements that give a few powerful companies control over drug creation and distribution, we soon recognise there are inherent ethical problems with the structure of the industry (Lee and Kohler, 2010; Singh et al., 2007). The most pressing concern is whether, for humanitarian purposes, pharmaceutical companies have a moral responsibility to supply affordable drugs and invest in developing new treatments. This however does not align the actual costs to research and develop the drugs with the timeframe to undertake these activities. We should remember that if a drug takes 15 years to develop and costs £5bn, then under patent terms that organisation only has five years to make that money back before the patent is open and organisations can copy the original product. The current system provides incentives for research by exchanging patent protection for introducing new drugs to market, but there are few enticements to keep prices low. Public and investor relations can motivate companies to reduce prices and they are required by law to provide drugs to Medicaid at discounted rates (Reisel and Sama, 2003; Walsh, 2006).

From both a consequentialist (a morally right act or decision is one that will produce a good outcome; the idea of consequentialism is commonly encapsulated in the saying, ‘the end justifies the means’) and deontological (derives the rightness or wrongness of one's conduct from that of the behavior itself rather than the outcomes of the conduct) perspectives (Afsar et al., 2020), the current system is unethical. The idea of moral duty is the foundational principle of deontological ethics (Walsh, 2006; Reisel and Sama, 2003). Although a consequentialist would consider making a large profit a positive outcome, depending on the value he places on a human life, the burdens outweigh the benefits. Patients unable to afford medication will suffer a lower quality of life or even death if faced with a life-threatening condition. Despite the positive outcome of large profits for companies, the overall consequence is negative due to suffering inflicted on people. Deontologists would view inflated price increases of necessary drugs as unethical. Kant’s categorical imperative states that we should “act in such a way that you treat humanity, whether in your own person or in the person of another, always at the same time as an end and never simply as a means” (Seven Pillars Institute). By raising drug prices to expensive levels, the companies are treating patients as the means to an end. These firms know that patients, or their insurance providers, will continue to pay for treatment regardless of the price, as the demand is inelastic and to sustain life a necessity. However, the idea of taking advantage of another human to promote one’s self-interest within an organisation violates the moral duty to “seek an end that is equal for all people” (Seven Pillars Institute). Using a deontological framework, pharmaceutical companies have a moral duty to keep drug prices fairly priced. Price gouging is immoral as it exploits disadvantaged individuals to the benefit of the firm (Reisel and Sama, 2003).

The pharma organisations which continue and strive to demonstrate their commitment to operating fairly and transparently are playing an important role in winning back public trust, but they simultaneously force adverse comparisons with those in the industry that fall short of the challenges of social and environmental responsibility. For the industry to really earn its licence to operate, there will need to be a concentrated effort to drive ethical behaviour across the sector, ensuring it becomes so widespread that examples of bad practice are viewed as isolated incidents that poorly reflect its overall ethos.

It requires no specialist knowledge or specific interest in big pharma for someone to be aware that the sector suffers a reputational problem. A glance at a newspaper for a number of weeks and months could convince a casual observer of this case.

The following are examples of newspaper articles from 2015 and 2016:

a) The collapse of the Pfizer-Allergan merger, a tax inversion deal which many believed made little sense beyond delivering returns to the shareholders. This might suggest that pharma businesses are expending more energy on reducing their tax liability than increasing the social good they undoubtedly deliver (Clarke et al., 2016).
b) Martin Shkreli acquired the rights to produce the HIV drug Daraprim, before raising its price by 55 times. Clearly, almost a caricature of the worst element of the pharma sector and, although driven by an investor, serves as a prominent example of 'the industry' prioritising profit over public health (Pollack, 2015).
c) At a lower level, the recent fine for Reckitt Benckiser, which sold identical products as specific Nurofen varieties, prompted debate about the line between marketing and deception (Feldman et al., 2016).

Some would say that bad practice and bad news are reported exactly because it's an example of behavior that deviates from the norm. It is, therefore, newsworthy information because it is an exceptional case and therefore unrepresentative of the pharma industry as a whole. This is true to an extent, but neglects to take into account that it can also work the other way. There are examples of pharma businesses demonstrating a particularly excellent commitment to social responsibility that gain a deserved share of the headlines through communication and excellence in PR (Sonnes et al., 2009; Schneider et al., 2010; Leisinger, 2005). For example:

a) Johnson and Johnson leading the mantel in energy management and working with the US government to encourage and improve knowledge and reduce utility usage (CSR Report, 2015).
b) GlaxoSmithKline (GSK), which in 2016 announced steps designed to widen access to medicines in the world's poorest countries. This work includes graduating its approach to intellectual property protection to reflect a

country's economic maturity, i.e. for the least developed countries, GSK will not file patents for its medicines (A brave step forward in the world of patents and copycats, BBC News, 2016).

How these articles outline best practice in general terms of CSR is an important counterweight to the Pfizer-Allergan and Martin Shkreli stories. A person reading all the articles might draw the conclusion that, like many organisations and sectors, there is an allowance for poor practice but also a balance with the inclusion of best practice stories. However it must be stated that bad news always wins from a front-page headline perspective and as the old saying goes, we are only remembered for the last bad thing we have ever done.

We now have pharmaceutical organisations starting to readily consider the wider impacts of their manufacturing and research businesses. They're looking to lead the challenge in energy reduction and carbon mitigation through committing to improved strategies. For example, Johnson and Johnson signed the White House Agreement in 2016 with President Obama followed by GSK, both proving that extracting the maximum profit possible is less a priority than ensuring vitally important medication reaches people who need it in less economically developed parts of the world. GSK has also overhauled its approach to selling medicines to healthcare professionals, decisively placing more emphasis on providing information and education as a key part of its function and role (CSR Report, 2015). For GSK, this has included changing the way salespeople are rewarded and incentivised. Rewards are no longer tied to individual sales targets, but rather their technical knowledge, along with the quality of the service they deliver to support improved patient care. In a similar vein, GSK is continuing to work to demonstrate its commitment to transparency, enhancing its reputation to be the company customers want to buy from. This also works to preemptively address any perception that it might be exerting undue influence, by ending the practice of paying healthcare professionals to speak on its behalf about its products or disease areas, to audiences who can prescribe or influence prescribing. This act of influencing prescribing has been ongoing within the pharm sector and involved direct payments to doctors (and other key opinion leaders) to enhance sales to became one of the industry's most powerful marketing tools. This information can be seen on the GSK website at: http://uk.gsk.com/en-gb/healthcare-professionals/transparency-disclosures/ and http://uk.gsk.com/en-gb/responsibility/our-people/our-commitments/

Within the pharma sector and with a view to the wider impacts these businesses can have within the CSR arena, this is a massive shift for the pharmaceutical industry. It is challenging the mainstream practice and the current norm of setting sales incentives and paying healthcare professionals to speak to their peers on behalf of the business – and suggests this isn't the right way to represent the industry and ultimately best meet the needs of patients, Instead, they need to be looking at ways to ensure that patients across the globe can receive medicine in the correct manner along with making sure communities benefit from organisational standings in the local area.

The future of pharma operating as a healthy and sustainable industry, with an essential seat at the table in tackling global health issues, will require business leaders, supported by employees at all levels within an organisation and buy-in as part of its culture, to shape that corporate culture. One that earns its licence to operate in the eyes of the public from improved costs, reduction in carbon goals, better facilities for testing and so on. There are enough examples of businesses demonstrating strong commitment to social responsibility to inspire others in the industry, but this is not to say there should be a 'me too' approach to establishing best practice, which might come across as a hollow catch-up exercise.

Pharmaceutical organisations must continue to look at the values underpinning socially responsible behavior and consider how these can be embedded from the top to the bottom within their organisation. This will require boards to take a strategic stance against those, often powerful, shareholders driven only by the desire to make short-term financial gains (i.e. to move away from quarterly finance meetings to annual financial meetings and concentrate on the greater good) (Lee and Kohler, 2010; Rose et al., 2012). It will mean winning over industry analysts by demonstrating that ethical behavior is not only 'the right thing to do' but will also deliver commercial success and is embedded in the organisations (Lee and Kohler, 2010; Rose et al., 2012; Pollock, 2011; Sonnes et al., 2009).

It is not overstating the situation when it is debated this is a battle for the very essence and soul of the industry. Winning and keeping public trust is the battleground that will secure the pharmaceutical industry's future. It is a battle worth fighting! It will not only ensure the long-term sustainability of the industry but will also result in pharma taking its rightful seat at the table in solving some of the biggest health, social and economic challenges facing the global community in the 21st century (Sonnes et al., 2009; Schneider et al., 2010; Leisinger, 2005).

2.8 Summary

The review of literature has produced reoccurring themes emphasising the importance of CSR and its benefits within organisations (Reisel and Sama, 2003; Walsh, 2006; Rose et al., 2012; Lee and Kohler, 2010). However, although literature exists on the definitions and overview of the concept of CSR and sustainable business models, there is a research gap in the progress and evaluation of the performance of CSR business models specifically aligned to the development of CSR within organisations at a practical level. This is seen in specific industries, with one key area being the development of CSR within a pharmaceutical organisation.

This research will review and explore the leadership and organisational actor approach of CSR to review the effect of CSR in the everyday working environment. With so many changes over a decade, this research will look at what is appropriated or engaged with by the actors in their different roles during a period of intense change. It will also assess how these actors have changed their interpretation and vision of CSR over time and how the concept of CSR is understood and interpreted, along with the underpinning question around how these actors see their role linking with CSR.

The spread and effectiveness of the sustainable business model and how it ties into the development of CSR is still relatively unidentified within the pharma sector. Consequently, throughout this research, I build bridges between streams of work within the organisation, from the origins of CSR within the firm being researched and its drivers, through to the way in which the actors in the organisation see and perceive the CSR activities, linking into sensemaking and employee calling orientation. This will be undertaken by reviewing the organisation’s documents and its CSR development from a timeline perspective and then analysing it in conjunction with the data collected through conversation, elaborating on the potential of the narrative approach to the development of CSR by linking the practice and development aspects of the firm through its actors. It is important to outline and develop literature within the pharma sector to review organisational actors in the context of organisational development and regulatory reform. It will ensure that the business is operating in a truly best-practice way, along with developing the research around how the organisations can gain additional benefit aligned to CSR to enhance wellbeing and engagement within its staff population. The pharmaceutical sector’s impact and partnership with its community, employees and the environment (its CSR) is a critical component of its sustainability. Our perceptions of these types of organisations and how they interact with society will determine the shape of our world from a healthcare perspective.

Chapter 3: Methodology

3.1 Introduction

As the study has been designed to incorporate the dimension of CSR for the pharma industry, qualitative research methods have been adopted. The research method is appropriate for the study as it is consistent with the interpretivist research philosophy, allowing me to provide my input for the improvement of the study. This implies that during the research, as the researcher, I have incorporated my insights and experiences to get better evaluations from the participants. Thus, this chapter outlines the philosophical tradition and methods of the research undertaken within this DBA (Scott and Morrison, 2006; Kerlinger and Lee, 2000).

This thesis is innovative in that it looks to understand how individuals discursively influence and are influenced by CSR narratives and practices in their work environment. The fieldwork undertaken relates to one organisation and extends to data across 10 years (2005 – 2015). It was designed to involve a multi-faceted team of employees at a single organisational site to ascertain the extent to which CSR can be considered a core component of (formal and informal) strategic narratives and operational activities within the firm and how, when and why this occurred. While the thesis is based mostly on a case study approach of a single site in the UK, the site's influence on CSR development is global due to the organisation's leadership structure and geographical footprint.

Some studies researching the concept and notions of CSR are aimed at building up a picture of a social system at a particular time in a generally stable situation (Hopkins, 2012; Garay et al., 2012; Bennet et al., 2011) rather than exploring the changing landscape of CSR within a single entity – i.e. how and why the interpretation of CSR has been instantiated into and evolved within an organisation. Other key authors have investigated the development of CSR through time in a generalist way, looking at its timeliness identified in decades. The processes leading up to adoption are generally investigated in hindsight (Kelly, 2013; McKinley, 2005). Diffusion, also known as cultural diffusion, is a social process by which aspects of culture spread from one society or social group to another, in this research through the case study looking at a process of social change. It is also the process through which innovations can and are introduced into an organisation and is often known as the diffusion of innovations.

Things that are spread through diffusion include ideas, values, concepts, knowledge, practices, behaviours, materials and symbols (Lievrouw, 2006). Adoption studies, even those concentrating on word-of-mouth and personal influence, do not look closely at the actual process of interactions in detail and seldom use qualitative research methods (Bryman et al., 2015; Morgan, 1993).
I will start the outline of this methodology by discussing CSR from a conceptual frame perspective, briefly explaining the three key theories of CSR, and then outlining in more detail why Elkington's model has been used in this research.

3.2 CSR's Conceptual Frameworks

According to the traditional view of an organisation, the business exists primarily to make profits. From this money-centred perspective and approach to business, insofar as business ethics are important, they apply to moral dilemmas arising as the struggle for profit proceeds. These dilemmas include: "What obligations does an organisation have to ensure that individuals seeking employment or promotion are treated properly?" "How should conflicts of interest be handled?" and "What kind of advertising and PR strategy should be pursued?"
While these quandaries continue to be significant throughout the business world, when organisations are conceived as holding a wide range of economic and civic accountabilities as part of their daily operations, aligned to their business activities, the business' ethics expand similarly. Aligned to this there are largely three theoretical approaches to these responsibilities:

1. Carroll's pyramid theory
2. The triple bottom line
3. Stakeholder theory

3.2.1 The Carroll Theory

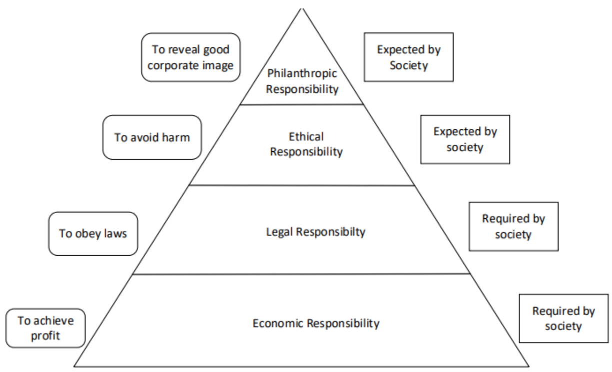


Figure 3: Carroll's Pyramid (1991)

Carroll (1991) created a specific theory for an organisation around the way that it interacts and plays a part in its surrounding community. This theory is widely known as Carroll's pyramid of CSR (Figure 3). Carroll's theory is compiled of four key areas that provide a foundation for an organisation to create and develop its responsibilities within society. These responsibilities are broken down as follows:

1. An organisation's economic responsibility. This outlines the organisation's responsibilities for the business to make money and be financially stable. This economic responsibility, at the base of the CSR pyramid, acts as a cornerstone or footer as it is a driving area for a business to survive. All organisations, even non-profits, need assets in order to succeed and sustain. The first step in implementing CSR aligned to Carroll's pyramid is to develop strong business operations and make profits. Carroll outlines that profit is crucial to reward investors and owners. He develops this further in his business analysis, outlining that profits must be reinvested back into the organisation to maintain business growth. Economic responsibility is represented by the organisation through its investments, business strategies (including marketing and development), its business operations and the organisation's financial strategies.
2. The second step in the pyramid is legal responsibility which outlines that an accountable organisation is one that accepts legal rules and works ethically within the business sector. This step in the pyramid outlines the responsibility of an organisation and how it follows the law because it understands that honest business reflects positively on the wider economy and society.
3. Ethical responsibility is the third tier in the pyramid and is aligned to organisations' behaviour as good citizens within the local community and society.
4. The last tier of the pyramid is philanthropic responsibility. This is a voluntary activity steered by the organisations to contribute in social activities that are not mandated, not required by law or regulation, and not generally accepted in business in an ethical sense. Philanthropic responsibility is pure giving to society. Organisations can join in with various giving forms such as: sponsoring sports activities, volunteering

employees in donation campaigns, social value such as visiting schools, apprenticeships etc.

3.2.2 The Triple Bottom Line

Figure 4: The Triple Bottom Line Model (Elkington, 1998)

The triple bottom line theory was developed by Elkington in his book “Cannibals with Forks: The Triple Bottom Line of 21st Century Business” (Elkington, 1998). The triple bottom line (TBL) can be considered as a framework for CSR that encompasses three dimensions of operation: economic, social and environmental. As outlined by Elkington, the three dimensions of the theory have to deliver a sustainable result, as shown in the centre of his model. Organisations should apply this theory to achieve continuous profits and long-term social and environmental goals. Many corporations and non-profit organisations have adopted the TBL sustainability framework to perform CSR projects and it is widely known and recognised in the pharma sector.

The triple bottom line is a theory of corporate social responsibility verbalising that corporate leaders organise bottom-line results not only in economic terms (costs vs revenue) but also in terms of company effects in a social context, and with a conscious view towards the environment.

There are two keys to this ideology. First, the three columns of responsibility must be kept separate, with results reported independently for each. Second, in all three of these areas, the company should obtain sustainable results.

The concept of sustainability is very specific in terms of its alignment with CSR. At the crossing of ethics and economics, sustainability means the long-term maintenance of balance for the organisation. This balance is defined and achieved economically, socially and environmentally and is elaborated on below:

- **Economic sustainability** (Profit) values long-term financial solidity over more volatile, short-term profits. According to the triple bottom line model, large organisations have an obligation to create business plans allowing stable and prolonged action to ensure stability, so the business is sustained.
- **Social sustainability** (People) values the equilibrium in people's lives and the way we live, i.e. 'work-life balance' and harmonisation. Social sustainability does not end with pounds and pence; it is also aligned to human respect. At work, the logic of stability contains dignity and dictates that no workers deserve to be treated like machines or as expendable tools on a production line – equality, diversity and inclusion are paramount. Finally, social sustainability requires that organisations within their community maintain a healthy relationship with those people as a business looking at what opportunities and good the organisation can do within its local and wider community.
- **Environmental sustainability** (Planet) begins from the declaration that natural resources are limited and as an organisation the business be respectful of this. Conservation of resources, therefore, becomes tremendously important, as does the development of new sources of energy that may substitute those currently being used.

Together, these three areas of sustainability – economic, social and environmental – guide organisations toward actions fitted to the concept of the corporation as a participating citizen within the community and not just a corporate machine.

The flexibility of the triple bottom line concept allows companies to implement social and environmental strategies in a sustainable manner. However Slaper (2011) outlines that there are challenges in putting the theory into practice. These include measuring each of the three categories, finding applicable data and calculating policy's contribution to CSR. Overcoming these challenges allows companies to take the correct long-term decisions.

3.2.3 Stakeholder Theory

Stakeholder theory, which has been described by Freeman (2010) and others, is the mirror image of corporate social responsibility. Instead of starting with a business and looking out into the world to see what ethical obligations there are, stakeholder theory starts *in* the world. Stakeholders are described broadly by Freeman as any group or individual who can and does affect the organisation's objectives or, who are affected by those objectives (Freeman, 2010). In his article "Strategic Management, A Stakeholder Approach", he outlines that an organisation has stakeholders, groups and individuals who benefit connected with the corporation actions (Freeman, 2010). So, stakeholder theory proposes that objectives of a corporation can only be accomplished by balancing the interests of different groups of stakeholders. As a descriptive theory, stakeholder theory has been used to describe the nature of the firm, management of corporations and how board directors think about the interests of corporate constituencies (Brenner et al., 1991; Brin et al., 2019). While from an instrumental perspective, the theory is used to identify the connection between stakeholder management and the CSR approach (Kotter et al., 1992).

3.2.4 Similarities and differences between the three theory concepts

Carroll's pyramid theory and the triple bottom line theory have the same thought toward the economic obligation of CSR. In addition, stakeholder theory gives high attention to the economic obligation of an organisation, which is the interest of shareholders to maximise corporate profits. Consequently, there are conflicts and dilemmas regarding other responsibilities between the three theories. In terms of Carroll's CSR pyramid theory, organisations must concentrate and work to do business legally, ethically and philanthropically. The risk of such theory is that within an organisation there may be a tendency to ignore many other external factors, which could include social and environmental ones. Studying social and environmental needs for the surrounding community of a company should be done prior to applying Carroll's CSR strategy, since these factors may change the priority and hierarchy of an organisation's responsibilities.

In terms of the triple bottom line theory, corporations must use a similar approach to Carroll's pyramid theory regarding economic and social factors. But this theory adds environmental factors as one of the main influencers of achieving business sustainability (Carroll, 1991). The challenge for putting the triple bottom line CSR theory into practice is to balance the three responsibilities to create the true sustainable outcome. It is no longer enough for a corporation to only earn money. It has a moral responsibility to achieve social and ecological objectives.

In terms of stakeholder theory, the interest of all stakeholders must be known and respected in corporate social responsibility strategies. It is important to keep in mind that the implementation of stakeholder theory requires full transparency of all organisational processes with all stakeholders. Any lack of transparency may allow business managers to exploit their influence and ignore community's demands while achieving profits (Brenner et al., 1991)

The main characteristics of the three theories are presented in Table 1.

Table 1: Characteristics of CSR Theories

CSR Theory	Characteristics of CSR Theories		
	Strength of the Theory	**Benefits of Applying the Theory**	**Challenges in Applying the Theory**
The Carroll CSR Theory	– Taking into account four main responsibilities for CSR approach: economic, legal, ethical and philanthropic – Arranging the four responsibilities in the order of the hierarchy	– Revealing good citizen image for corporation – Improving the reputation of corporations	Before implementing the Carroll CSR theory, external social and environmental situations must be studied; it will take more time and effort to apply the theory
The Triple Bottom Line Theory	Taking into account three main responsibilities for CSR approach: economic, social and environmental	Supporting the corporation to achieve sustainability	When using the approach any corporation has to balance between the three CSR responsibilities in order to achieve sustainable goals in society and ecology
The Stakeholder Theory	Taking into account the interest of various stakeholders groups	Allowing the corporation to maintain a strong interrelation and interconnection with community and business components. If the aim is achieved, the company will gain the trust and loyalty of all stakeholders	When using the approach any corporation has to balance the interests of all stakeholders and adopt a transparent policy with them

Source: Brin & Nehme (2019)

This table summarises the key components for the three theories: Carroll's pyramid theory, the triple bottom line theory and the stakeholder theory.

3.2.5 Research Model

The triple bottom line CSR model developed by Elkington (1991), which is a simple yet effective model for organisations, has been chosen for this research. The model integrates the three basic CSR components: the environment, society and economy, and leads to a fourth key area – sustainability. According to the model, all four elements are interlinked and exhibit different driving factors. This model has been chosen for this research as it is widely recognised and known framework for CSR within the sector and aligns with the key areas of the organisation's work in its development to improve its CSR. The theoretical framework is outlined fully in chapter 3, sub section 3.2.2 The flexibility of the triple bottom line concept allows companies to implement social and environmental strategies in a sustainable manner allowing them to align to CSR policies and goals with flexibility.

3.3 Philosophical Tradition

My perspective of the world aligns with a relativist ontological perspective which holds that social interaction is based on consciousness, action and unpredictability where many people can have many views they then can change and develop to form their world and the world that we know (Ponterotto, 2005; Livesey, 2006; Easterby-Smith et al., 2012). As reality is constructed within the human mind, and is 'relative' according to how individuals experience it at any given time. This resonates well with me as I strongly believe that we do not all see the world in the same way, and through our different views, we create the world in which we live. Our worlds are based on subjectivity, which is continually developed throughout our lifetimes through our understanding of beliefs, values, morals and cultures aligned to our cognitive process.

Considering epistemology, I align myself to the study of Johnson and Duberley (2000). They outline that we can never be completely neutral when gaining and developing our knowledge as we all have prior experience and our own set of values, morals and beliefs. This made me believe that we are never in a position to look at knowledge neutrally.

3.2.1 Interpretivism

This research follows an interpretive tradition, focussing on how knowledge about individuals and cultures is generated, how they link, intertwine and ultimately influence each other. For proponents of this research approach, knowledge arises from the interaction between the researcher and the object of study – in this case organisational actors in the case organisation. Both are inseparable, because taking an observation already changes the result of it (Leitch et al., 2010). All observations are notions that cannot produce a detached objective truth (Leitch, Hill and Harrison, 2010). Rather, our knowledge of reality is socially constructed by and between human actors, and these assumptions have shaped the study's research questions (Burrell and Morgan, 1979). It is common, however, for such constructions to become so natural that they take on a seemingly concrete or objective existence.

At an axiological level, the interpretivist paradigm is as concerned with relevance as much as rigour. This aligns with the notion of the use of case study methodology (Ponelis, 2015) to explore the evolution of the CSR concept, and associated practices, within the organisation and among organisational actors and their role within this milieu. At this stage, it is important to note that the criteria used to evaluate research within the interpretive paradigm differ from others applied within the positivist paradigm (Lincoln and Guba, 1985). While the worth of the latter is judged by the degree to which findings and results are valid, objective or bias-free and can be generalised to the wider population, the value of understanding generated by interpretive studies relates to the degree to which it works with or shows authenticity towards the perspectives of the participants (Steccolini, 2023). For this research, it is essential to systematically report data and assure that the findings are informed by the data (i.e. participants' experiences), , rather than from the *a priori* assumptions and understandings of the researcher.

Finally, transferability is about the degree to which the study has made it possible for the researcher to apply the findings to and within the situation investigated (Bloomberg and Volpe, 2008; Lincoln and Guba, 1985). Paying attention to trustworthiness criteria when planning, conducting and documenting research has been vital to enhance its quality (Oates, 2006).

Table 2: Enhancing the Quality of the Research

Objective	Quality Criteria	Works undertaken to ensure validity
Transparent Vigour	Competency	Extensive and critical literature review
		Demonstrated a clear level of research undertaken (field work)
		Transparency and clarity of the analytical process
Worthy Topic	Practical Outcomes	Research undertaken has lead to change within the organisation during this research period
		Aligned to this thesis a strategy for CSR has been developed and implemented on a Global basis
Significant Contribution	Academic Interest	Challenges and extends the existing theory around CSR and the pharmaceutical sector
Credibility	Evidence of Reflexivity, Honesty & Transparency	Continual check back with the participants on my interpretations of interviews
		Use of colleagues to check interpretation of organisational documents
		Use of reflexive journal to outline thinking and feelings during the process
		Continual step back and analysis of my own assumptions, looking back at literature & interview discussion
	Logical Interference	Use of supervisors to challenge assumptions and open up alternative interpretations

Source: Adapted from Baines (2018) and Johnson et al. (2006)

Table 2 provides the details of how to enhance the quality of the research. According to the table, research exhibits quality when its objectives are transparent and worthy, and contribute significantly to the existing literature and credibility. The table also enumerates the quality criteria for each objective. Referring to transparency, the quality criteria require the researcher to ensure competency whereas the practical outcomes of the study can analyse the worth of the topic. Similarly, the significant contribution of the study can be assessed with the help of academic interest. Lastly, the credibility of quality research can be judged by the evidence of reflexivity, honesty and transparency by the logical interference.

3.3.2 The Positioning of Interpretivism in This Research

The position of interpretivism about ontology and epistemology is that interpretivists believe social reality is multiple and relative (Hudson and Ozanne, 1988). Lincoln and Guba (1985) explain that these multiple realities depend on other structures for meanings, making it even more difficult to interpret in terms of fixed realities (Neuman, 2000). The knowledge acquired in this tradition is socially constructed rather than objectively determined (Black, 2006; Carson et al., 2001; Hudson and Ozanne, 1988; Hirschman, 1985; Berger and Luckman, 1967). It was key that I remain open to new perspectives, sensemaking and knowledge throughout the study and let its direction emerge through interaction with other organisational actors. This was achieved through careful listening and not asking leading questions, allowing the participants to express their views in an environment that allows free speech with no reprisal. The use of such an emergent and collaborative approach is consistent with the interpretivist commitment that humans can adapt, and that no one can gain prior knowledge of time- and context-bound social realities (Hudson and Ozanne, 1988).

The following table summarises the differences between positivistic and interpretive research paradigms. It is important to summarise the two paradigms to show why the interpretivist approach is most relevant to the purpose of the research undertaken and to show consideration to the alternative paradigms available for use.

Table 3: Differences Between Positivistic and Interpretive Research Paradigms

Ontology	**Positivist**	**Interpretivist**
Nature of 'being'/ nature of the world	Have direct access to real world	No direct access to real world
Reality	Single external reality	No single external reality
Epistemology		
'Grounds' of knowledge/ relationship between reality and research	Possible to obtain hard, secure objective knowledge Research focuses on generalisation and abstraction Thought governed by hypotheses and stated theories	Understood through 'perceived' knowledge Research focuses on the specific and concrete Seeking to understand the specific context
Methodology		

Focus of research	Concentrates on description and explanation	Concentrates on understanding and interpretation
Role of the researcher	Detached, external observer Clear distinction between reason and feeling Aim to discover external reality rather than creating the object of study Strive to use a rational, consistent, verbal and logical approach Seek to maintain a clear distinction between facts and value judgments The distinction between science and personal experience	Researcher's experience of studying Allow feeling and reason to govern actions Partially create what is studied, the meaning of phenomena Use of pre-understanding is important Distinction between facts and value judgments less clear Accept influence from both science and personal experience
Techniques used by the researcher	Formalised statistical and mathematical methods predominant	Primarily non-quantitative

Source: Adopted from Carson et al. (2001) and Pizam and Mansfield (2009)

Table 3 provides the difference between the two major research philosophies – positivism and interpretivism. The table indicates the ontological and epistemological assumptions of both research paradigms in compliance with the details of the methodology.

3.3.3 Phenomenology of Interpretivism

As with any interpretive approach, drawing meaningful conclusions and assumptions from case research depends heavily on the researcher's observational skills and integrative abilities. Linked to this is phenomenology. Phenomenology is an approach to inquiry (a philosophy and a method) that emphasises the study of conscious experiences as a way of understanding the reality around us as it is seen by organisational actors within the case organisation. Phenomenology is based on the ideas of German philosopher Edmund Husserl in the early 20th century who believed that human experience is the source of all knowledge. Phenomenology is concerned with the systematic reflection and analysis of phenomena associated with the conscious experience, such as human judgment, perceptions and actions. The objective is to appreciate and describe social realities from the diverse subjective perspectives of the participants, along with understanding the symbolic meanings or deep structures underlying these subjective experiences. In other words, the approach lends itself well to the central goal of this research, which strives to understand the deep structures and meaning that influence the conscious thinking, feeling and behaviour of the studied participants in relation to CSR and its evolution within the case organisation.

3.4 Methodology

According to Blaikie (2010, p. 111), “concepts are the building blocks of social theories” and thus the methodology of this study is based on the argument provided by the author. The approach to my research has been a qualitative investigation, defined as a study conducted in a natural setting and suited to the work I am undertaking. As the researcher, in effect, I have also become a participant along with being the instrument for data collection. It is my responsibility to gather the texts, phrases and words of the organisational actors and analyse them by looking for common themes, focusing on the meaning of the participants and describing a process using both expressive and persuasive language (Creswell, 2005). I have used the frame of interpretivism to engage in the understanding of everyday language to try to form some concepts from the social world (Gibbens, 1976) or the real experience (Laverty, 2003). It also ensures an interpretation of the interview conversations and collected text from the brain storm as opposed to a general translation from recording to word. Ensuring that through the interpretive methodology I can undertaken an approach in the research that seeks to understand and interpret social phenomena through the subjective experiences and perspectives of the organisation actors that form part of the research.

This concept fits well and, as Creswell (2005) outlines, as the researcher I rely on the view of the participants. I do believe that with this approach to the research my conclusions changed and evolved continuously as more data was collected. The aim is to provide a useful outline aligned to the aims of the research, creating an understanding to fit the research being discussed (Blaikie, 2010). This qualitative research aimed to produce a holistic account of rich, contextual, loosely structured, non-numeric data (Mason, 2002) by engaging in conversations with and observations of organisational actors in a natural setting, in addition to a document review (Creswell, 2009). The defining feature of this case study research is its focus on 'how' and 'why' questions (Myers, 2009) and for this reason it is appropriate for the descriptive and exploratory study undertaken (Mouton, 2001). Using a case study allows focus on describing processes, individuals and group behaviour in the work environment, and the sequence of events in which the behaviour occurs (Stake, 2005).

3.4.1 Interpretivism and Case Study

For this research, I adopt the interpretive approach discussed above to generate context-bound, theoretical insights through active participation as a researcher and employee, rather than as a neutral observer. This is particularly salient given my role in championing and implementing the CSR agenda within the case organisation. The organisation used in this research poses an interesting opportunity to look at and develop an understanding of corporate social responsibility in a pharmaceutical organisation.

A case study approach emphasises data triangulation using multiple methods and, in this case, involves data from observations, document review and interviews. This adds rigour to the research, allowing for "a more detailed and balanced picture of the situation" (Altrichter et al., 1996 p. 116) that attempts to "map out and explain fully the richness and complexity of human behaviour by studying it from more than one standpoint" (Cohen et al., 1986). This increases the credibility of and confidence in the findings, provides a clearer picture of the problem and gives uniqueness to results.

The basic concern behind this approach is that outcomes of analysis can be more robust and credible when different methods of research yield the same results. For me, as the researcher, I also felt this gave the research validity through use of interviews and observations of organisational activity and document analysis, ensuring the ability to show a clear level of research undertaken and that there was transparency in the process. It additionally allowed me to map out and fully explain the richness and complexity of human behaviour by studying it from more than one perspective (Cohen and Manion 1986).

In the spirit of phenomenological inquiry, the case study research followed an inductive logic, which for me aligned to the research and started with observation, generating new theory which has emerged from the data gathered, and ended with the creation of theoretical insights by sensitising the data to extant theory. This research is not driven from a starting point by data from the literature review, rather from the observations and data from the organisation and its organisational actors. In other words, it is data- rather than theory-driven (see Figure 5 below). This aligns with the research undertaken as I have started with no hypothesis, and it suits the work because it is less structured, as there is no guiding factor other than that of observation and data gathered. The approach has allowed me to analyse at a case study level (a singular organisation) to gain rich data and to undertake a bottom-up approach to the research.

Figure: 5 The Inductive Process

This is also particularly appropriate because there is little / limited literature that exists around the concept of corporate social responsibility specifically in the pharma sector. It therefore allows for data to be driven from the observations to create new theory. In this research investigation, I began by observing things in the work environment, reviewing organisational documentation and interviewing staff members. Inductive reasoning helped to produce meaning from the information from the different sources.

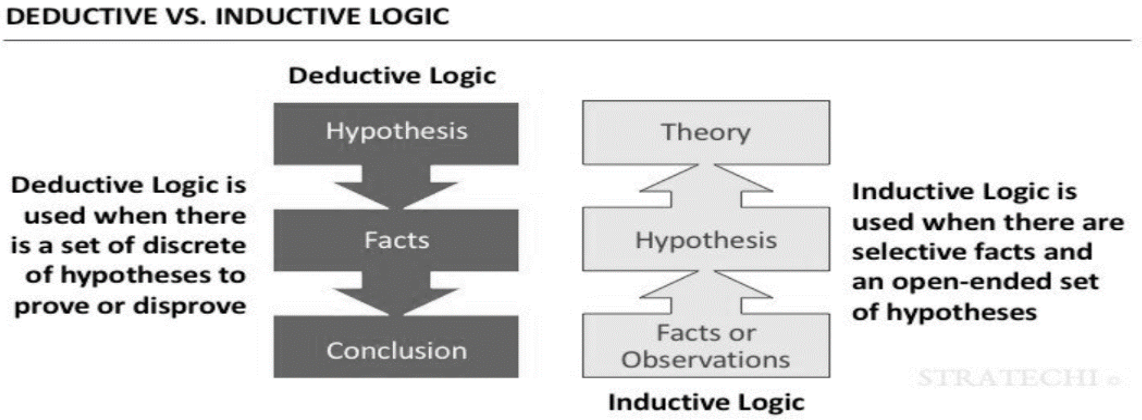


Figure 6: Deductive vs Inductive Logic

Source: Stratechi (2021)

Figure 6 demonstrates the decision-making criteria for me as the researcher for two distinct reasons aligned to the research. The figure shows that deductive logic moves with a top-down approach where the hypothesis is tested based on facts to draw conclusions; whereas inductive logic incorporates a down-top approach which encounters facts and observations to develop a theory. Predominantly, deductive logic is useful for discrete hypotheses whereas inductive logic is used for open-ended hypotheses.

3.4.2 Methods

Key decisions were considered and concerned with the role of prior theory (discussed below), the unit of analysis, the techniques to be used for data collection and the methods by which collected data would be analysed (Eisenhardt, 1989). The sum of these decisions results in the case study protocol that helps to ensure focus in research projects where data is collected over an extended period of time (Maimbo and Pervan, 2005). The following sections present and justify the key decisions made in relation to this project.

3.4.2.1 Outlining the Role of Prior Theory

Researchers attain theoretical sensitivity from a number of sources such as literature and professional and personal experiences (Strauss and Corbin, 1990). In the research underpinning this thesis, and in line with the principles of inductive, phenomenological inquiry, I purposefully limited taking any preconceptions arising from the literature review into the field: no specific theories or propositions were developed prior to meeting with participants. As Eisenhardt (1989) concedes, it is impossible for researchers to start with a clean theoretical slate, and it is "impossible to embark upon research without some idea of what one is looking for" (Wolcott, 1994; p. 157), but they must achieve critical distance through processes of reflexivity. As a researcher, I had to consider my current role and the aspects of the research, the support provided from the organisation, influence and outcomes. This is shown in Figure 7 below:

Tackling Being A Researcher & An Employee	
Support	Support from site leadership
	Support from participants
	Support from colleagues
Role	CSR plays an important part in current role undertaken in the organisation
	Clear outline that this was research and not management requirements for management action
	Critical distance
Influence	Positive outcomes as ideas from the research have been implemented
	Effected change and created change due to my privileged position
Outcomes	Impacted the organisation in the way in which it was and how it continues to view CSR by using my position to enable change

Figure 7: Tackling Being a Researcher and an Employee (adapted from Wolcott, 1994)

The figure portrays how as the researcher I can tackle the research in the organisation given my status as an employee. The figure defines that the two states can simultaneously be handled by the support, role, influence and outcomes. As the researcher, I require the support from leadership, participants and colleagues. In order to perform my role, CSR may play a significant part and as the researcher I can outline that this research is only for non-management purposes. Turning to the influence, I wanted the research to implement positive outcomes and create a change due to my privileged position, so it could have lasting benefit and assist the organisation in its pursuit for excellence. Last but not the least, the outcomes must be used for the benefit of the organisation and with a perspective to view CSR as enabling a lasting, proactive change.

Being a researcher and also an employee was a concern, especially when researching a controversial subject such as CSR in an industry sector like pharma. It was pleasing to see the overall support provided from the senior leadership through to the participants and my own colleagues. This emphasised the importance of the study and the consideration of the narrative that people align to the subject. I had to consider my role and the role that CSR had on my career path.

It was key for me to influence positive outcomes for the organisation and organisational actors from this research without creating interference in the managerial tasks. The research initially seeks the influence of CSR to create change in the organisation. I was in a very privileged position and, years on from the decade reviewed, the organisation continues to develop and change its processes, aligning itself to the development of its CSR strategy which has been seen through the organisations recent CSR reporting and various conversations with collegues who work at the organisation. This exploratory case study thus did not start with propositions developed from a prior review of literature; rather the analytic strategy was to develop a framework for organising the case study (Rowley, 2002) in order to direct the exploratory empirical study (Hartley, 1994).

3.5 Deciding on the unit of analysis

The unit of analysis is the basis of every case study. This can be a number of things from the individuals being interviewed or the person who has had an experience of interest to the study, a social process, an implementation process, an organisation or part thereof (Myers, 2009; Rowley, 2002). In this instance, the unit of analysis was a single pharma organisation, or more specifically its CSR narrative and practices, the evolution thereof, and the organisational actors' role in creating, making sense of and appropriating this narrative.

As the central decision-makers, the senior executive team's "strategic position serves as a 'focal point' around which all business activities are centralised, including those of information search and assimilation" (Lybaert, 1998, p. 188).

Thus, the use of information from an organisational perspective via formal documents was the starting point for mapping the trajectory of the formal CSR narrative and activities (addressing RQ1). Observations and interviews with organisational actors were crucial for understanding how people (informally and formally) made sense of, re-imagined and appropriated this narrative and influenced practices 'on the ground' (RQs 1a and 1b).

3.6 Data Collection

One of the strengths of the case study approach is its flexibility and adaptability that allow single or multiple methods of data collection to be used to investigate a research problem (Cavaye, 1996). Initially, it was expected that interviews would be suitable for gaining insight into the research questions. It was found, however, that a wider variety of data collection was required to ensure robustness and insight which included direct observation, participant observation, interviews, organisational documentary sources and archival records (Mouton, 2007; Myers, 2009).

This wider requirement was felt necessary to ensure there was a direct link between recorded organisational action aligned to what people were seeing and doing. This has allowed for more robustness in the research aligned to the findings and, by reviewing the documents as outlined in the tables below, it has allowed a picture to develop at a corporate level of the timeline of CSR evolution across the decade.

3.6.1 Interviews

For my research, I chose to undertake interviews through unstructured discussions engaging in the organisational actors' perception of CSR within their own personal lives along with the work environment. These were linked to certain areas of understanding seen on the local and corporate analysis timeline (Figures 8 and 9), and wanting to specifically look at the links between both the organisation and the participants, and the unconscious understanding of CSR. I wanted to understand the broader environment and narrative for each individual around the subject. I also aimed to understand each individual's own stance with regards to the concept of CSR: if they understood its definition, what it meant for each of them and if they were involved in CSR activities.

The key for me as the researcher was to look at how CSR started to be formed within the organisation and the motivations behind that, how CSR was communicated and how people felt they engaged with CSR at the organisational level. Chase (2005) suggests this type of research can assist with the understanding of structural and cultural influences in our everyday social world. In taking this approach, I have been able to gain key information about people's thoughts and consideration to the concept of CSR. There was a lot of honesty from the individuals who were part of the research, as will be noted in Chapter 5. The interviews were conducted over a period of approximately three years. Most were undertaken via a face-to-face approach, but a number were undertaken using MS Teams due to geographical distance. In total, there were 14 face-to-face interviews and six MS Teams interviews undertaken.

The initial request for participation in the interviews was sent by email to the executive team and wider organisational actors. This included a brief overview of the purpose of the research, the reason why their participation was important, and what would be required if they chose to take part, clearly outlining this was research and not a management requirement. The request for interviews at all levels was very well received and there appeared to be a good deal of openness and honesty, as shown in the data presented in the findings chapter (Chapter 4). The underlying principle in selecting appropriate participants for the research was based on those likely to be information-rich with respect to the topics under investigation. Using purposive sampling was therefore justified in this case (Patton, 2002). A total of 20 interviews were undertaken, recorded and transcribed with 14 different organisational actors, and 6 external individuals which included clients and contractors.

The interviews were used as a means of data collection. Commonality between myself as the researcher and the researched enabled an easy familiarity and facilitated rapport, thereby yielding rich data. Due to the research questions' focus on how CSR was seen at an organisational level, it was important to interview senior leaders in the US and UK (n=5 interviews). It was equally important to speak with operational managers and technicians (n=9 interviews) to better understand how at an operational level CSR was seen, felt, interpreted and influenced. I also interviewed (n=6) a number of external clients and contractors to develop understanding from the document analysis and earlier interviews regarding what changes and shift, if any, were occurring in the sector over the timeframe in question.

As Hartley (1994) and Chibelushi and Costello (2009) point out, contacts in the organisation, industry and friendship can all be helpful to establish a pool from which interviewees can be drawn. In this case, they came from my personal networks both within and outside the organisation, but within the wider supply chain and sector. See Table 4 for a summary of interview participants.

Table 4: Interview participants

Interview - Role Title	Location	Interview Time	Transcribed or Recorded	Who	Reference	Reference
Senior Leader	US	30minutes	Recorded / Transcribed	Internal Staff Member	SL (US) 1	0 17
Senior Leader	US	30minutes	Recorded / Transcribed	Internal Staff Member	SL (US) 2	0 15
Senior Leader	US	30minutes	Recorded / Transcribed	Internal Staff Member	SL (US) 3	0 01 / 0 09 / 0 10
Senior Leader	US	30minutes	Recorded / Transcribed	Internal Staff Member	SL (US) 4	0 11 / 0 16
Senior Leader	UK	30minutes	Recorded / Transcribed	Internal Staff Member	SL (UK) 5	0 12
Procurement Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 1	0 03
Energy Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 2	0 05
Operations Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 3	0 13
Scheduling Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 4	0 04
Site Lead	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 5	0 18
Facilities Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 6	0 19
Facilities Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 7	0 08 / 0 07
Lab Technician	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 8	0 14
Senior Manager	UK	30minutes	Recorded / Transcribed	Internal Staff Member	Ops UK 9	0 02
Client 1	UK	30minutes	Recorded / Transcribed	Global Pharmaceutical Client	Client 1	0 21
Client 2	UK	30minutes	Recorded / Transcribed	Global Pharmaceutical Client	Client 2	0 25
Contractor 1	UK	30minutes	Recorded / Transcribed	Hard Services Provider	Contractor 1	0 22
Contractor 2	UK	30minutes	Recorded / Transcribed	Building management Provider	Contractor 2	0 23
External Organisation 1	UK	30minutes	Recorded / Transcribed	Sustainability organisation	Contractor 3	0 06
External Organisation 2	UK	30minutes	Recorded / Transcribed	Sustainability organisation	Contractor 4	0 24
Brainstorm	UK	30minutes	Recorded / Transcribed	Internal Staff (18)		0 20

The table explains the interview role, location, interview time, transcribed or recorded responses, participants and their reference details. The study has included participants from different designations including senior leaders, managers, clients and contractors in both the UK and US. The table shows the interview sessions lasted for 30 minutes and the responses of the participants were both recorded and transcribed.

To gain insight into the concept of CSR and related activities, I opted for semi-structured interviews to keep them reasonably focused on cross-interviewee analysis (Carson et al., 2001). This provided me with room to explore new and relevant issues that may emerge during the interviews with different types of participants. The participants were required to be engaged with the organisation so they could be taken as organisational actors in CSR. I looked into their personal values along with the work environment to link certain areas of understanding. The study precisely considered the associations between organisation, participants and CSR.

I wanted to understand the broader environment and narrative for each individual around the subject. This included their own stance with regards to the concept of CSR, if each understood what CSR meant and consequently what was key for me as the researcher. This was to look at how CSR had started to be formed within the organisation and the motivations for doing so, how CSR was communicated and how people felt they engaged with CSR at the organisational level.

Aligned to the interviews and how these were conducted, I created a considerations and interview conduct guide which can be seen in Table 5 below. This formed a reminder for me that I used it as a reference before each interview.

Table 5: Interview Consideration and Conduct Guide

Considerations When Preparing The Semi-Structured Interview Questions
Considerations as to what needs to be asked and how the questions should be asked to ensure people can develop the conversation
Consider how much time that I can spend with each interviewee / can questions be adjust accordingly to align with time.
Look to avoid asking closed-ended questions. The point of this qualitative interview is to collect a rich amount of data. Consider how to encourage the participants to open up and talk at length, sharing their personal expertise.
Ensure that questions are easy to understand & ask only one question at a time.
Consider the language used so that it fits that particular respondent (professional versus informal language).
Allow enough time for interviewees to be able to elaborate on certain answers and give you examples. Develop probes that can be used to elicit more detail (when & as needed).
Ensure that all participants are comfortable and that trust is built / end interview with a positiove and a thank you to ensure that all participants feel that they are pleased they have participated in your research.
Each interview must be help in a place that allows the partcipant to feel comfortable.

Table 5 outlines the interview consideration and conduct guidance that was assessed prior to the interview sessions with the different participants. As the researcher, this guide ensured thoughtful time was allowed for each participant and that the sessions were following the guidelines while asking the questions. These included question requirements, time considerations, avoidance of close-ended questions, easy ways to ask queries, language considerations, time sufficiency and comfort of participants.

The process of analysing data commenced as soon as I started collecting data, that is, during the interviews as outlined by Shaw (1999). For this reason, it was important that I personally conduct all interviews and a third party should not be used. Alvesson (2003), furthermore, encourages researchers to consider the impact of the social setting in which the interview takes place (e.g. interviewer's background, experience, gender, age and involvement), the physical setting and the impact of language use in the interview, for example, use of terminology with which the interviewee is unfamiliar. All interviews were conducted in English and interviewees were of mixed ethnicity. Four were conducted over MS Teams due to geographical location. All face-to-face interviews were conducted at the participants' place of work or in an on-site coffee shop, except on two instances where participants requested that the interview be conducted in a meeting room. Prior to starting the interviews, most of the participants were interested to re-affirm why they had been chosen to participate in the research. The first 5 to 10 minutes of the interview was often spent discussing my background, my interest in the research and reasons for conducting it, and what I hoped to achieve. This discussion allowed me to explain the purpose of the study and informed consent including confidentiality, anonymity, voluntary participation, the option to withdraw at any point and details on the university's approval of my research (the cover letter and informed consent form given to participants are included as appendices). At this point I also re-confirmed permission to record the conversation for transcription, that an account of the interview would be provided to verify accuracy and that notes would be additionally taken (as back-up in case of equipment failure where audio recordings were permitted). During the interviews, it was also key to observe body language and listen carefully to the areas that caused pauses or uncomfortable silences.

3.6.2 Document Analysis

Again, documents were selected that could shed light on the CSR narrative and activities of the case organisation and how this had evolved over time. In total, 47 documents were reviewed, including annual reports, policy statements, board transcripts and CSR reports. See Table 6 for a summary of the documentation reviewed.

Table 6: Company Documents

Type of Document	Document	Type of Document	Time Period	Number of Documents Reviewed
Public	Policy statements	New policy statements aligned to CSR	2005 - 2015	4
Public	Board meeting transcrips	Transcripts from CSR Board formed in 2012 and continued to 2015	2012 - 2015	4
Public	Board resolutions	Outcomes and resolutions from CSR Board meetings	2012 - 2015	4
Public	Internet (corporate website)	Review of CSR internet pages and development of the pages on an annual basis	2005 - 2015	1
Public	Annual reports	Corporate annual reports	2005 - 2015	13
Public	Global sustainability reports	Specific CSR reports	2009 - 2015	5
Public	Minutes from meetings	Annual minutes from sustainability champion meetings	2008 - 2015	8
Physical	Agendas	Annual agendas from sustainable champion meetings	2008 - 2015	8

Table 6 provides the details of the company documents, including type, time period and the number reviewed.

'Public' means public records available to all and 'physical' refers to those developed by and only available to the internal organisation.

This review allowed me to analyse the development of CSR within the organisation over the time period to address key areas. The timeline developed can be seen in Figures 3 and 4 which allowed me to formulate the questions asked at the interview. This has also drawn out some critical areas such as the link between when the CSR reports started and discussions with senior leaders and clients. They shared the evolution of CSR in early 2000, its appearance in 2005 and its inclusion in company reports.

3.6.3 Observations

It is important to note that the workshop, aligned directly with this research, was facilitated by an external provider. The session focussed exclusively on the CSR agenda and improving the organisation's strategy at a local level. The approach to the workshop was 'team idea mapping' and began with a well-defined topic and presentation. The following questions were aligned to the presentation and a discussion was held specific to department-level activities:

- "How would you define CSR?"
- "How did we use to communicate our activities internally?
- "How have we improved communication?"
- "How do you see your role in the CSR environment?"
- "Does your role have an impact on the organisation's CSR?"
- "How can you make a difference?"

An external provider was brought in so I could fully immerse myself in observation during the session, to gauge the participants' interpretations of CSR at an institutional level and how they saw the organisation and themselves aligning to the CSR agenda. During the consolidation phase of the session, participants discovered a common understanding of the issues as they shared the meanings behind their ideas and answered the typical questions asked. During this sharing, new ideas were added, and a discussion was undertaken to agree on a better understanding. Once all the ideas were captured, the group prioritised them and themes were pulled out of the map. This was an important part of the research as it engaged with several individuals in a herd context, allowing people who may not have said anything to feel able to share their views and speak openly about their notion of CSR and how the organisation was dealing with any initiatives. This session lasted for one hour and thirty minutes, and eighteen individuals were present. All participants knew they were being recorded and agreed they were happy to be part of the research process. See the below table for an overview of the participants' job role, seniority and age range.

Table 7: Workshop Participants

Individuals	Total Participants	Seniority	Age range
Lab Technicians	6	Operations	20 - 35
Facilities Personnel	9	Operations	25 - 50
Animal Technicians	3	Operations	20 - 30

Table 7 enumerates the details of the workshop participants. The details include individuals, total participants, seniority, and age range. The table shows that individuals are associated with the organisation as lab technicians, facilities personnel and animal technicians. The participants were all at senior operational level and aged between 20 and 50.

3.7 Minimising Bias and Validity

It is impossible to completely avoid observer bias in studies where data collection is undertaken and recorded manually. As a qualitative researcher, I am interested in the accuracy of the final report. I have used various methods to ensure accuracy and validity as qualitative validity procedures rely on the participants and the researcher (Creswell and Plano Clark, 2007). These steps are highlighted below:

- The company documents reviewed had to be considered appropriately and include questions such as who has written this, who was it for and why was it written?
- I used a masking approach with all the participants involved in the interviews and workshop to ensure they were not aware of the research's aims.
- I triangulated the data with different data collection sources – company documentation, local and global interviews, contractor and client interviews and the workshop.

- I also tried to reduce the ‘observer expectancy effect’. This implies that I have not unnecessarily interrupted in the data collection process. I restrained myself to the extent that it would affect my study and I was open-minded, using the unstructured discussion technique. This method during the interviews allowed the participants to discuss freely in the presence of an external facilitator in the group session.
- I used member checks, where the participants get to review their comments.

3.8 Analysis

As a qualitative researcher, “the best way to understand any phenomenon is to view it in context” (Trochim, 2006, p. 5). He further states that in this type of research the ability to quantify is limited to a small portion of the experience. The larger experience cannot be split or unitised without losing the importance of the whole phenomenon. As the qualitative researcher, immersion in the culture and the organisation was important, as was being adaptable and flexible in the inquiry of the people in the context.

Qualitative information or text analysis is a “dynamic, intuitive and creative process of inductive reasoning”, according to Basit (2003, p. 143). In analysing the data, I looked at words that emerged from the discussions and formed themes. After the initial review of the texts, I was able to build the outline for the development of CSR during the period researched. This allowed me to pull out key questions that could be asked around specific areas. I recorded all interviews and then transcribed them for the workshop sessions. As a qualitative researcher, I align with Trochim (2006), who outlines that as a researcher in this discipline, we do not assume a single reality that exists apart from our perceptions. I feel that I not only chose my analysis methods by the research questions and types of data collected, but also based on the philosophical assumptions underlying the study.

Analysis requires the understanding of how to make sense of text and images so the researcher can form answers to the research questions (Creswell, 2005). I then looked for patterns and words in the text analysis. I also looked at larger themes of generalisations (Creswell and Plano Clark, 2007), such as environmental, social, economic and sustainability groupings.

I used a number of Creswell's (2005) steps to analysis the qualitative data specifically as below:

1. generate a large, consolidated picture from the detailed data (the document data, transcriptions of notes from interviews and the workshop) to the more specific (codes and themes)
2. start analysing the data while still in the process of collecting it. As in qualitative research, the data collection and analysis are carried out simultaneously
3. the phases of research in qualitative research are recursive, whereas as the researcher, I can move back and forth between collecting data
4. I analysed the data by listening to the recording, reading the documents and interview / workshop notes several times and conducting an analysis each time – looking and listening for different things such as silences and breaks in the interviews
5. reviewing the material allowed me to continue to explore more details and patterns related to each common theme

3.9 Data Analysis

When analysing the data gained from various sources, my goal was to understand, make sense of and interpret the phenomena in terms of the meaning participants place on them (Creswell, 2009). Document analysis is an efficient and effective way of collecting data because documents are manageable and practical resources. They are common and come in a variety of forms, making them an accessible source of data (Bowen, 2009).

Additionally, documents are stable or 'non-reactive' data sources. This means they can be read and reviewed multiple times and remain unchanged by the researcher's influence or the research process (Bowen, 2009, p. 31). They are, however, political artefacts in that they can be used for reputational and regulatory means in external reporting, and it should be noted that documents are not 'neutral' as they have a human author.

Document analysis is regularly used because of the numerous diverse ways that it can support and reinforce research. The analysis can be used in various fields of research, as either a primary method of data collection or as a complement to other methods. Documents can provide supplementary research data if not used as a primary source, making document analysis a useful and beneficial method for most research methodologies. They can also provide background information and broad coverage of data, which is then useful in the contextualisation of research within its subject or field (Bowen, 2009). Importantly for this study, documents can also contain data that is no longer physically available and then cannot be observed; they can provide details that informants have forgotten, and can track change and development through time. Document analysis can also point to questions and circumstances that need to be examined in a way to ensure that research is critical and comprehensive (Bowen, 2009).

In addressing the research questions, this section of the methodology outlines the development of the timeline of CSR initially through the data reviewed, presenting the evolution of CSR in the case organisation over a period. This was undertaken through analysis of the data available; specifically, to create a timeline which highlighted key evidence that CSR was becoming recognised within the organisation. A notable example of this is in 2009 when the first CSR report was developed at a business unit level and later as shown on the timeline, when the Group CSR report was first instigated. This can be seen to outline the change in dynamic and in understanding the importance, as a business, of the concept of CSR and its developing nature within both the organisation and the sector.

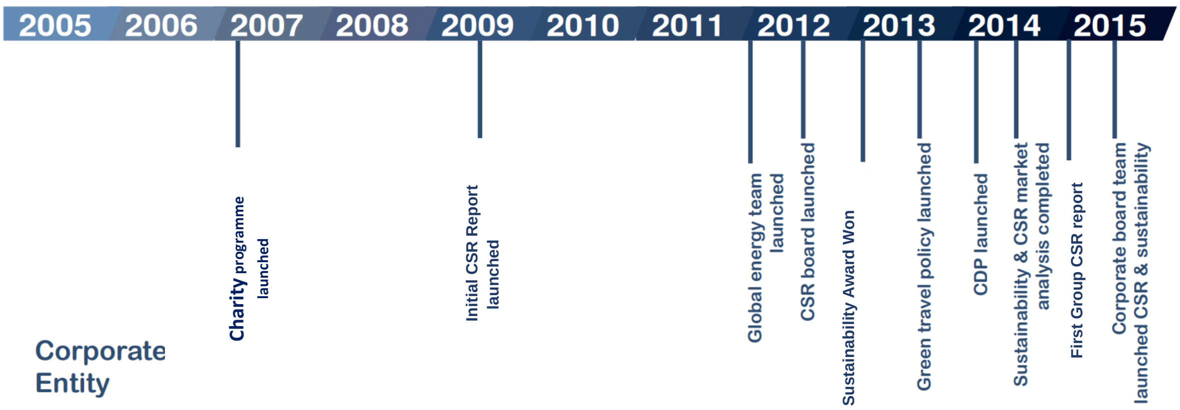


Figure 8: Corporate CSR Timeline

Figure 8 maps out the timeline of corporate CSR. The figure demonstrates that from 2007, the organisation preferred to launch charity programmes as an effective CSR tool, and then over the years, it launched reports to outline CSR activities. A divergence was observed later in 2011 when the global energy team was launched. In 2012, the CSR board was established, and between 2012 and 2013, the sustainability award was won by corporate CSR. In 2013, the green travel policy was initiated and CDP was inaugurated. From 2014 to 2015, the timeline includes the completion of sustainability and CSR market analysis with the first group CSR board launched. Additionally, in 2015 a CSR policy board was also operative. The data also outlines key areas of development such as policy launches, market analyses and minutes from boards which show in very simple terms the timeline the organisation has taken to develop its CSR agenda at a corporate level. This can then be mapped against the development of the local site, which is shown below.

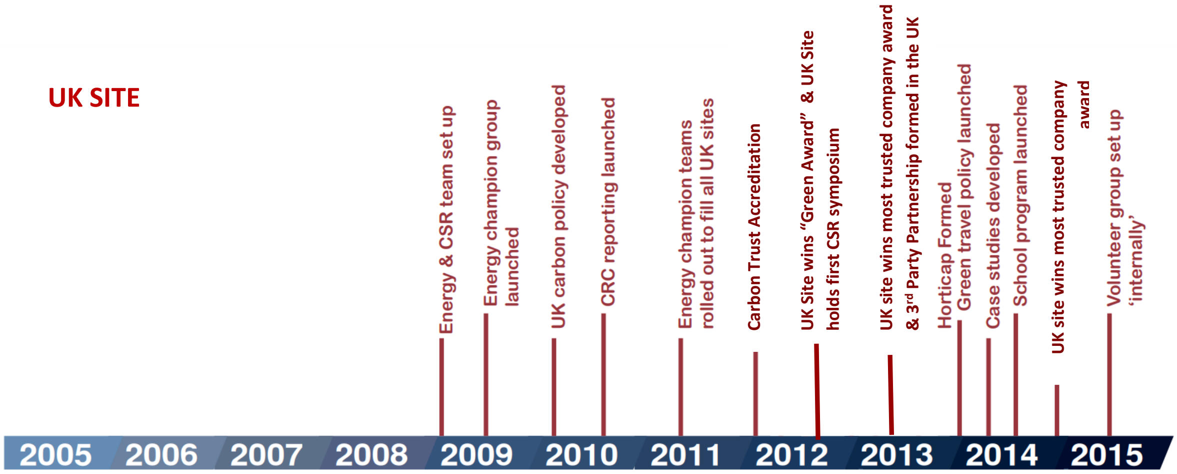


Figure 9: Local Site CSR Development

Figure 9 delves into exploring the local site's CSR development. The figure portrays that since 2008, the energy and CSR team was settled, and the energy champion group was launched. In 2010, the UK carbon policy was developed, and CRC reporting was also initiated. In 2011, energy champion teams were rolled out across the UK, and the organisation received Carbon Trust accreditation. By the end of 2013, the UK site had won the most trusted company award, and in 2015 a volunteer group was set up internally.

3.9.1 Transcribing and Capturing Notes

The initial stage of analysis comprised reading each transcript and the set of notes several times and making additional detailed notes to highlight potentially significant issues and experiences. Attention was also given to where there were pauses or quiet moments, and a review of body language was added (Patton, 2002). This body language relates to the unspoken words of body posture, gestures, facial expressions and eye movements. It has been used to reveal the individual's state of mind, attitudes and feelings on the subject discussed. This language is so rich that researchers claim 60 to 70% of all meaning is derived from body language (Beattie, 2003). This is what was reviewed during the interviews, along with what was said and how.

This analysis has allowed further familiarisation with the data (Easterby-Smith et al., 1991) and to begin the process of organising and structuring it to increase and formulate the researcher's awareness of the patterns, themes and categories to allow for coding. I reviewed all my notes immediately after each interview and added additional notes for clarity and detail in the case of those without audio recording. I transcribed the interviews in the same order they were conducted (Peräkyla, 1997) as soon as I returned to the office, using a naturalistic transcription style where elements of speech such as stutters, pauses, non-verbal and involuntary vocalisations were documented.

3.9.2 Transcribing the Interview Narratives

While transcribing the interviews, the initial analysis was undertaken in an emergent way, based on the collection of words used by the organisational actors and their responses to the questions. This was undertaken to examine how the participants had answered the same open-ended questions and to see if certain areas of discussion arose. An example of this is one of the questions outlined in the interviews "What activities do you see the organisation doing that link with CSR / are you involved in any of the activities?" Answers included: "We do charity events", "It's volunteering", "We have a green team" and "We have regular markets on-site".

This was then grouped at a high-level using Elkingtons outline of CSR (1989) into categories aligning with the common frame of CSR – philanthropic, ethical, legal and economic. During this analysis, the transcripts and notes were developed into coherent, manageable yet rich write-ups for each interview. Rich descriptions in the form of the interview contexts have allowed me to judge the interpretation's transferability and the results aligning to the categories used through the emergent language shared during the interviews, thereby increasing dependability. Both transcripts of the interviews and analytical narratives were shared with each of the participants for confirmation that the narrative the researcher captured was consistent with what participants believed they had shared. This helped ensure the authenticity of the interpretation and eliminate any misunderstandings on the researcher's part.

3.9.3 Determining Findings Through Cross-Interview Analysis

A further level of analysis was then undertaken to determine what was common and particular in each of the interviews (Stake, 2005), where there were crossovers and similarities, and what these were. This level of analysis results in a unified description across cases, categories, themes or typologies that conceptualises the data across all the interviews (Merriam, 2009). A frequently used method of cross-case analysis is qualitative content analysis. This involves identifying coherent and important themes and patterns in the data: the researcher looks for "quotations or observations that go together, that are examples of the same underlying idea, issue, or concept" (Patton, 1987, p. 149). For this, I used Elkingtons CSR framework (1998 to assist with the emergence of words and key sentences delivered during the interviews to align context to the notion and wider understanding of CSR.

The themes and categories are constructed through coding, and researchers can choose from various approaches. Two main ones are an emergent approach, which is the more conventional grounded theory approach, and an a priori directed approach. In emergent coding, no prior themes are established, and themes emerge through repetitive scrutiny and data comparison. With a priori coding, themes are established before the analysis, based upon literature, and then applied to the collected data. The outcome of this level of analysis is that the findings are based on the collected data. An emergent approach was used within this research with themes established during the analysis, looking specifically at the known concepts of CSR and the changing framework of social, economic and environmental factors (Carroll, 1979).

3.9.4 Coding the Transcripts

Coding is associated with organising data and assisting in making sense of it whether it be documents, observations or interview transcripts. This, as I overview below, is how I have used the coding system within this research. At the first level of coding, I looked for distinct concepts and categories within the emergent data – the words used by the participants, which then formed the basic analysis. I then broke down the reviewed and coded data into first-level concepts - master headings - and second-level categories taken aligned to Elkington's theoretical framework.

For this research, the first-level coding was outlined simply into mentions of CSR activities, i.e. subheadings based on the emergent data from the interviews. The themes relating to those concepts then become the categories (see Table 8). Each category, including sustainability, is based around Elkingtons (1998) model of CSR. This model was used in the initial coding as it outlines the principal areas of inclusion within CSR and acts as a guide.

Table 8: CSR Breakdown

Categories	Sub headings
Environmental	Energy projects
Social	Volunteering
Social	Charity giving
Economic	Procurement
Economic	Supply chain
Environmental	Waste
Environmental	Biodiversity
Social	Health & Wellbeing
Sustainability	Efficiency
Environmental	Carbon management
Social	Philanthropy

Table 8 breaks down CSR into environmental, social, economic and sustainable categories aligning to Carroll's model. Sub-categories are energy projects, volunteering, charity giving, procurement, supply chain, waste, biodiversity, health and wellbeing, efficiency, carbon management and philanthropy.

From the initial coding and further review from Table 8, I used the concepts and categories while re-reading the text to confirm there was an accurate representation of interview responses. I also explored how the concepts and categories are related to the transcripts and notes, allowing for cross-case analysis.

Table 9: Category and Concept Breakdown

Category	Subheadings / Concept	
Environmental	Energy projects / waste / biodiversity / carbon management	Our primary obligation is to reduce our environmental impact and carbon footprint
Social	Volunteering / charity giving / health and wellbeing / philanthropy	Political context – PR (external / stakeholders)
		Employee - engagement / involvement / recruitment and retention
Economic	Procurement / supply chain	Our principles encourage fair trade and good procurement practices
Sustainability	Efficiency	We are committed to saving the world's energy supplies by being as efficient as possible - energy usage

Table 9 further shows the breakdown of CSR into different categories and concepts. This indicates that the main four categories, as mentioned in Table 8, were extracted from different statements of the participants. For instance, a participant shared that “our primary obligation is to reduce our environmental impact and carbon footprint”. The statement has been allocated to the environmental category and was further assigned to the energy projects, waste, biodiversity and carbon management concept. The same procedure has been followed for every statement as prescribed in Table 9.

This method of using the Elkingtons model, the subheadings gained from the interviews and looking at word and phrase association was then used for the organisation’s document analysis. This can be seen in the next section spanning the decade researched. It considers how organisational actors at strategic and operational levels have envisioned and re-envisioned CSR and its associated activities, and what motivated such interpretations and adoptions between 2005 and 2015.

3.10 Organisational Document Analysis

This coding is important within the document analysis to help review the traditional sense of CSR – as described by Carroll’s model – and to map this back to the organisation over the years to see when CSR started to take a hold and develop its new direction. It is interesting to review this as back in 2005, the organisation believed and stated they were undertaking CSR practices. However, despite a report being formulated, nothing in it linked back into the framework. See Table 10 below for analysis over the decade showing the CSR categories and concepts and which years within the company documentation they appeared.

Table 10: Company Reporting Decade Analysis

Decade Analysis

Categories	Subheadings / Concept	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Environmental	Energy projects / waste / biodiversity / carbon						x	x	x	x	x	x
Social	Volunteering / charity giving / health & wellbeing /			x		x	x	x	x	x	x	x
Economic	Procurement / supply chain					x				x	x	x
Sustainability	Efficiency									x	x	x

Table 10 enumerates that environmental aspects of CSR were prominent from 2010 to 2015 whereas social factors can be seen from 2007 to 2015. Similarly, economic aspects of CSR were highlighted only for the years 2009, 2013, 2014 and 2015. The sustainability of the organisation can be experienced only between 2013-2015. To analyse this further I used a similar way to the interviews undertaken by really assessing the word and phrase association and pulling out key words and phrases from the documents to see how often they were mentioned.

Table 11: Word and Phrase Association

Categories	Subheadings	Word / Phrase association	Number of Mentions
Environmental	Energy projects	Energy projects, gas projects, energy saving projects	6
Social	Volunteering	litter picking, voluntteering, community work, charity, local charity work	4
Social	Charity giving	Deduction from salasry, local cake sales, regular activities, sponsorship, matched funding	3
Economic	Procurement	Procurement policy, new procurement process	3
Economic	Supply chain	Social value, employ local, use local organisations	1
Environmental	Waste	Waste management, recycling, biodiversity	7
Environmental	Biodiversity	Bughouses, wildlife areas and meadows	3
Social	Health & Wellbeing	Gym classes, healthy eating, restaurant facility, occupational health, on site activities and clubs	9
Sustainability	Efficiency	Energy savings and reductions, general savings	6
Environmental	Carbon management	Projects, carbon policy, travel policy	4
Social	Philanthropy	Corporate philanthropy	5

Table 11 above defines the distribution of different words or phrase association in terms of number of mentions. These have been used to decide the relevance of the words and whether these should be included in the main analysis or not. A total of 47 documents were reviewed as shown in Table 12.

Table 12: Document Review

Type of Document	Document	Type of Document	Time Period	Number of Documents Reviewed
Public	Policy statements	New policy statements aligned to CSR	2005 - 2015	4
Public	Board meeting transcrips	Transcripts from CSR Board formed in 2012 and continued to 2015	2012 - 2015	4
Public	Board resolutions	Outcomes and resolutions from CSR Board meetings	2012 - 2015	4
Public	Internet (corporate website)	Review of CSR internet pages and development of the pages on an annual basis	2005 - 2015	1
Public	Annual reports	Corporate annual reports	2005 - 2015	13
Public	Global sustainability reports	Specific CSR reports	2009 - 2015	5
Public	Minutes from meetings	Annual minutes from sustainability champion meetings	2008 - 2015	8
Physical	Agendas	Annual agendas from sustainable champion meetings	2008 - 2015	8

According to the table, the reviewed documents were publicly available. Additionally, a number of internal meeting documents were specifically aligned to CSR. Thus, the entire procedure to review the transcripts and organisational documents has helped me draw a picture of CSR. Additionally, this exercise has captured the CSR development over the decade. In the following chapters, the research findings have been outlined and discussed to provide comprehensive insights of CSR.

3.11 Ethics

With regards to the ethical issues around this research, I have had to be mindful and aware that the organisational actors are currently working for the organisation. I therefore needed to ensure I was empathic towards their feelings and that the research did not harm any of them. This was also true for myself, as I was part of the organisation and in my senior role was responsible for the concept being researched for a period of time. This is why it is important to ensure I declare my bias. I needed to be very clear that I did not lead any interview questions and that I allowed for open discussion to ensure I could explore the necessary elements required for the research.

Organisational approval for my research was agreed with the board and formally signed off prior to any fieldwork being undertaken. During my fieldwork, all participants were spoken to individually and a full explanation of the work was provided to ensure everyone was comfortable with and consented to research participation. They were also told how their material would be analysed and used. In conducting my interviews, ethical issues were one of the main concerns and I followed the Academy of Management's Codes of Ethics. Anonymity was given to the organisation and to all individual participants to ensure all participants "should not be harmed or damaged in any way by the research… It is also important that interviews are not used as a devious means of selling something to the respondent" (Gray, 2004, p. 235).

Looking at Miles and Huberman's (1994) ethical considerations questions, it made me realise there was a need to explore the worthiness of the project. I therefore considered: informed consent, harm and risk, honesty and trust, benefit, privacy, confidentiality, anonymity, integrity and quality as identified in Table 13.

Table 13: Ethical considerations

The Questions	**My Own Ethical Considerations**
Worthiness of the research project	There is a gap in literature around the concept of CSR and its development within the pharma sector. This

	research was an opportunity to explore the changing nature and motives for CSR and to gain additional knowledge beneficial to both knowledge creation and organisational development.
Informed consent	All participants were asked if they would like to be part of the research – no person was forced to take part.
Harm and risk	I considered the risk of interviewing colleagues, but I did outline that I was the researcher and not a colleague / manager.
Honesty and trust	I feel all participants were very honest, and it was a privilege to be part of the discussions and see how open they were (and all in a very constructive manner).
Benefits of the research	There were benefits to be gained in relation to my role within the organisation aligned to the research and for the organisational actors.
Privacy	All interviews were carried out in private meeting spaces within the organisation and all Teams calls were undertaken from an office where individuals felt safe and free to talk.
Confidentiality and anonymity	I have used different names and numbers for each organisational actor, and removed all reference to the name of the organisation using the name PharmaCo as the pseudonym.
Integrity and quality	I feel I have reviewed and considered the discussions with the organisational

	actors and then drawn my interpretations from the discussions without clouding their points and stance with my own.

Table 13 points out that as the researcher, I have fulfilled every criterion to meet the ethical requirements to conduct this study. As a researcher, I was confident that all participants had shared their honest views in the interview. The research would have substantial benefits for the researcher. On the other side, confidentiality, anonymity, integrity and quality were considered. I complied fully with the Sheffield Hallam University policy on research ethics, and formal approval was received for undertaking this research. Conducting this in my place of work, I was cognisant that no harm must come from conducting this research and was mindful this could carry a risk to my relationships with employees or their managers. To minimise risk, I worked to ensure that the ethical position is sound by being clear in all communications, checking for understanding from all participants by asking for questions/answering queries at any point in the data collection process and guaranteeing participant anonymity. I was particularly mindful in assuring participants that nothing they shared with me for research purposes could or would have repercussions for them as individual employees, only to potentially influence the CSR agenda in a positive way and at an aggregate level.

3.12 Finding My Research Highs and Lows

Throughout the project, and having felt emotionally laden at times, I used a number of methods to try and reduce the impact the research has had on me, both as a researcher and as an individual who is connected to this work. I feel that this work has strengthened my ability to be reflexive and give a voice to the organisational actors involved; and to make sure clear concise messaging has been outlined to ensure business learning and development.

The first approach I started with was one commonly recommended by other researchers and academics: journaling. Although all aspects of the research, including the interpretation of contributors' anecdotes, encompassed the emotionality of the topic (Hubbard et al., 2001), acknowledgment and reflection for me came via a journal. This allowed me to surmise and take reflexive opportunities to gain greater insight during recorded discussions but allowed me to make notes on body language, notes on silences and general observations. I also used a journal throughout my illness which has delayed and led to significant breaks in the research. It was important that I located myself within the research process having an integral role, and to recognise that role within the development of both the concept and research context. This included the impacts the research had on me personally, not only for my own understanding, but to create a context in which others can appreciate the evolving process and final research product.

Reflexivity is a challenging but essential element in organisational research. For me, the complexities of the business, its people and the process of their thoughts and understanding of certain aspects were really important. Reflexivity as part of the research journey is seen as an essential method if researchers are to explore the emotional reactions and make genuine sense of the organisational actors' experiences, while also refuting current knowledge and clarifying new ideas (Rowling, 1999). What I have been researching, and how I have undertaken the research, is undoubtedly influenced by me. As such, it is essential that my beliefs, experiences and skills as the researcher are made explicit, not with the intention of uncovering bias, but instead, to be used as a source, to guide the data gathering and then the interpretation (Rowling, 1999), and to increase researcher self-awareness of their own assumptions along with the role these can play within the research (Grafanaki, 1996). As such, researchers are urged to engage in on-going self-critique and self-appraisal, to review how their experiences shape and influence the steps within the research, and to place importance not on 'looking good', but on self-revelation through the findings of the research (Dowling, 2006). For me, it was important to undertake this process fully. It allowed me to understand and appreciate the people involved in this research. It was key for me, at the start of my DBA, to feel I could justify my thinking and decisions regarding my findings and personal experience with the subject, to ensure it was clear this was something I considered in depth. Since I was involved in the organisation, I wanted to be explicit from the start that my experience was a part of who I am and was, and as such, for me and this topic it was not possible to disregard it while conducting the research. I felt passionately that if my operational involvement was something I concealed, it may be perceived as, in some senses, adding a bias to my work. By being overt about my work within the organisation and how it shaped me and my role, I am more willing to look much more closely at the role my experience had to play within the research, how my thoughts changed over this research period and see areas of new learnt behaviour and understanding. I have maintained a research journal from the start which outlines my thought processes, why I made specific decisions and the involvement of my emotional reactions to some of the interview discussions and group work.

Keeping this journal has given me a space to record my initial reactions to discussions, findings and decisions, to be able to look back and analyse the factors behind those decision-making processes while coding and re-evaluating, and to see how my thought processes changed throughout the course of the research. In conjunction with using the above-mentioned approach, I also spaced out my interviews so I had time to process each individual narrative before attempting to move on to the next, allowing time to consider the nature of the answers around work and the CSR agenda being reviewed. Taking on this approach to the interviews undertaken, I was able to reflect on what I had been told / how it was being told and the hidden messaging in responses and, to provide a place for authentication of my emotional reactions to the narratives provided (Beale, 2004; Hubbard, 2001).

I also have to highlight my supervisors who were another beneficial resource throughout the research development. They helped to keep me focused and aligned, especially having to complete the work while being made redundant from the organisation and throughout my illness. I have to say that students making good progress with their research and cultivating good working relationships with supervisors is claimed to be aided by shared research interests (Ives and Rowley, 2005; Murphy et al., 2007; Bradbury-Jones et al., 2007). I would not say this was the case for me as my doctoral supervisors were not only a guide during this work but also offered a degree of support at a personal level. This was key for my progress and the rolling emotional construct I created for myself while tackling this research along with the emotional rollercoaster of leaving the organisation (Ives and Rowley 2005; Murphy et al., 2007).

Supervision is key when undertaking research and is viewed as a positive source for those undertaking sensitive research, as it provides an opportunity to receive necessary support, develop skill bases and create a debating structure to bounce consideration off when the going during the research gets tough (Dickson-Swift et al., 2008). I think I was lucky to be allocated supervisors that provided the above-mentioned sources of support, guidance and mentoring that I have needed to get me to the stage of my research where I am comfortable to say I am happy with it.

I have found that, as the researcher, my experiences and professional reflections were invaluable when exploring the research and the concept of it being sensitive. My subjectivity and ultimately my sense making have played a role in the way this research project has been embarked on, from the concept of organisational actor collaborations and the review, interpretation and analysis of the data that has driven this piece of work. I feel this is so important as part of my social research that I have outlined in further detail the role that sensemaking can and has played in my research within the next section.

3.12 Positionality

In the process of conducting my research, my own personal reflections have played a significant role. The positionality of an insider allows the researcher to have greater access to the organisation's information and, importantly, a more nuanced understanding of the organisational setting. Furthermore, being aware of the organisational culture gives the insider the advantage of cultural interpretation (Robert, 2002). It became obvious that one risk with the insider approach is my personal bias and assumptions, potentially leading to confirmation bias. As I worked through my research and the implications of my findings, I drew upon my own experiences in the organisation. . Keeping a journal allowed me to be sufficiently reflexive of my positionality, while contexutalising and interpreting the data in a purposeful way.

3.13 Summary

My research focuses on the changing nature of CSR within a pharma organisation. Looking specifically at the organisational actors' narratives and thoughts on the concept, how the organisation was motivated to undertake CSR and to look at the key drivers. During the research, several specific research questions and issues emerged and were further refined as I approached the thesis stage:

RQA To what extent is CSR a core component of (formal and informal) strategic narratives and operational activities within the firm? How, when and why did this occur?

RQB How have organisational actors within the company changed their interpretation and vision of CSR over time?

RQC How do people at 'ground level' understand or interpret CSR, the formal strategic narrative for CSR and their role within it?

This is the focus this thesis has taken. This research has been emergent and as I have moved through the process there have been changes to the types of questions referred to and asked, dependent on the interpretation of the voices of the organisational actors and my own interpretation, aligning to both the organisational documentation and literature (Blaikie, 2010). I feel these links between my philosophical standpoint, my research strategy and methods are all aligned, and I am comfortable and confident in the approach that I have taken for this research.

Next, the findings of the study are presented. The following will outline these in a timeline format during the research and analysis in the two specific areas as addressed in the chapter introduction, along with a discussion on findings around the evolving CSR agenda.

CHAPTER 4: FINDINGS

4.1 Introduction

This chapter sets out the results of the interviews and the data analysis undertaken as part of this research, linking the findings to Elkington's model of CSR. This theoretical framework has been used to create the data points for CSR as it is inductive – bottom up not down as data is reviewed initially which aligns with Elkingtons theory and has driven the method of analysis through this theoretical framework.

This chapter considers the data collected in two ways: initially setting out the areas of change by analysing the research information gained and then looking directly at the research question. This is followed by a critical discussion of the findings and their links to the existing literature and research on this new data that support or contradict the existing information. For this section and its subheadings, the chapter is aligned to two distinct eras of development while analysing the organisation's documents and CSR activity. These eras are the philanthropy era (the start), and the energy and green era. Both are documented in the corporate and UK CSR timeline below which shows how the areas have been mapped aligned to organisational development:

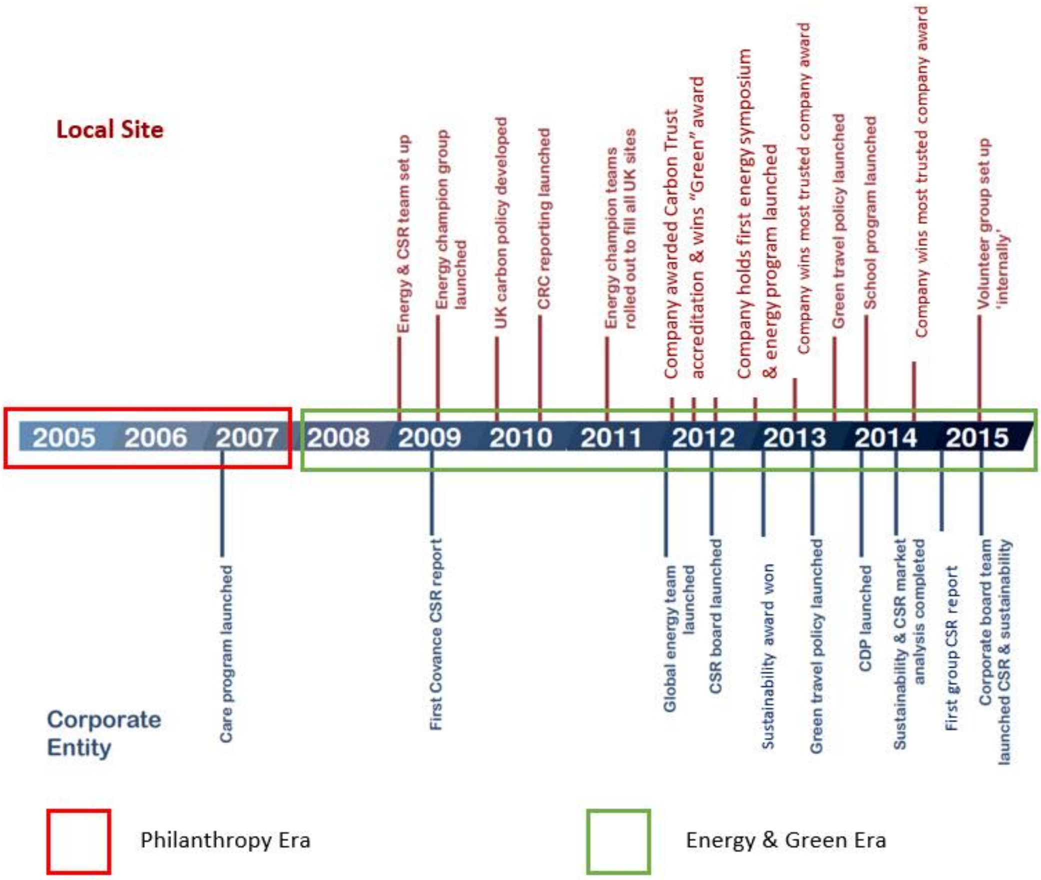


Figure 10: Corporate and UK Timeline – Showing Era Differentiation

Figure 10 highlights the era differentiation of the corporate and UK timeline. It describes that from 2005 to 2007, a care programme was launched and later on, from 2015, different programmes and initiatives were inaugurated.

4.1 The Philanthropy Era

During the period 2005 to 2007, the case organisation did little to nothing from a CSR activities' perspective. This is evidenced in the organisational data analysed and also through discussions with the senior leadership. Their view was that the only necessary reporting required was based on growth and finance during this period. This can be seen from the log of corporate annual reports published for public review below (Figures 11 and 12), when reviewing the corporate and UK CSR timelines shown in Figures 8 and 9, and in the joint timeline shown in Figure 8

Company Website, 2019

Figure 11: Annual Reports

Report Title	Year	Key Area of Coverage
Annual Report	2005	Record Growth
Annual Report	2006	Investing in Growth
Annual Report	2007	Driving Growth
Annual Report	2008	Partner..Deliver..Grow

Source: Company Website 2019

This was also reflected in a deeper analysis of the content of the company records and annual reports. The full decade of annual reports is shown in Figure 11. Prior to 2007, when the notion of corporate philanthropy is first introduced, the organisation was establishing itself as a growing concern with no mention of CSR or related activities. Table 12 outlines how many times each heading was mentioned in the organisation's company annual reports and the notes section shows the key prioritised section in the reports. The headings were chosen based on reading the documents and linking the wording from them to the words chosen, along with additional known words aligned to CSR, such as environmental and economic references from Elkington's CSR model (1998).

	Environmental	Economy (local)	Employee H&S	Philanthropy	Diversity & Inclusion	Animal Welfare	Business Integrity	Notes
2005 Annual Report					8		2	Key areas of coverage - 5th year of record growth, favourable markets, focus on people, process & clients
2006 Annual Report					6			Key areas of coverage - investing in growth, investing for the future, capitalising on a rising tide - outsourcing, people, process & clients (people piece same as 2005)
2007 Annual Report				3	9		5	Key areas of coverage - favourable markets / growth, strong financial reports, service excellence (same messaging as per 2005 & 2006 reports) inclusion of philanthropy and the CARE project
2008 Annual Report					11		6	Key areas of coverage - Partner / Deliver / Growth - leadership , operational & servcie excellence, exciting future, collaboration, strategic partnerships
2009 Annual Report		3		1	4		2	Key areas of coverage - partnering for growth but with a key inclusion on local economic growth and new sites creating new jobs on a global basis, along with people focus and low turnover and strong financials
2010 Annual Report							3	Key areas of coverage - bench strength - the science and the new 10 year contracts with partner organisation plus Form 10-K
2011 Annual Report								Key areas of coverage - commitment to excellence and financial update plus Form 10-K
2012 Annual Report								Key areas of coverage - Covance by numbers - financials and what has been achieved from a science perspective plus Form 10-K
2013 Annual Report								Form 10-K only submitted
2014 Annual Report								Annual report financially driven only rebranded as new organisation after acquisition
2015 Annual Report								NO formal report // all reporting through Labcorp

Figure 12: Corporate Annual Reports

Figure 12 Provides a quick review of the corporate annual reports from 2005 to 2015. The figure defines the key coverage areas (which align to Elkington's (1998) model of CSR to include environmental, economic and people via Health & Safety) along with the financial updates of the organisation. From the external reporting undertaken, it is clear that from 2005-2010 there was little to no mention of environmental company goals, local CSR and, until 2007, no philanthropy.

During this period there was a push on growth of the organisation within the research marketplace, investment (in the form of acquisition), people (diversity and inclusion), service excellence and strategic partnerships. It was noted that 2005 / 2006 and 2007's messaging around people / process and clients was the same as the years previously, just a reworked version of information provided year-on-year by the internal marketing team. Then in 2007 there was one page allocated to philanthropy with the start of an African foundation programme. This philanthropic work links directly to a question raised by a client around corporate philanthropy in 2006. This question and a response relevant to the following year is included below. It is also key to review the annual report table as this inclusion of a philanthropic activity is only shown in the 2007 (launch) and 2009 (12 months into the initiative) annual reports. At this stage, the corporate annual report returned to promoting growth and financial success with no mention of the new CSR report to link any of the past reported initiatives.

The question asked by the client was "Why, when you work so closely with the world's leading medical manufacturers doing so much good developing vaccines and medicines, does your organisation not do activities such as ours within the wider global community?" (REF Client 2).

This specific client ran a programme in Third World countries opening hospital outreach centres and providing drugs for poorer communities, along with localised volunteering and CSR activities at their global sites – interacting with staff and social surroundings. This question from the client (who at the time was preparing a tender for a partnership in research and development) was met by a barrage of questions within the case organisation around "What does our client do?" (SL (US) 1), "How could we undertake such a programme" (SL (US)1), "How would we undertake a similar programme?" (SL(US)2) and "Would we benefit from such a programme and, if so, how?" (SL(US)1).

As a result of client influence, the case organisation embarked on the philanthropic programme partnership (2007), mirroring one of their largest clients – the one who asked the original question. Thus, in 2007 the organisation marked their 10 years of bringing the 'medicine to market' (Corporate Strategy Document, 2010) by partnering with the foundation, a leading humanitarian organisation that fights poverty.

The project began as a two-year pilot to provide early childhood development programmes to approximately 200 children in one district in Africa. The pilot flourished, being beneficial for the participants at a local level with improved child education, housing and health and also as an organisation at a reputational level to external stakeholders. The pilot and start of work were used within the organisation's global reporting and, as such, the organisation extended its partnership with the foundation for a further four years. This included a widening of activities to a further three districts. This additional work added new components to the programme of works, such as building homes for the most vulnerable and launching a home-based initiative for toddlers, which allowed the foundation, with the help of the case organisation, to reach thousands of children and adults in multiple communities.

The programme is based on the foundation's highly effective 5x5 model. This addresses five intervention areas needed for a holistic early childhood development programme to help them survive and thrive: health, nutrition, child development, economic security and child rights. Today, the programme is self-sustaining and its success as a partnership helped the foundation obtain other grants to develop complementary projects. The case organisation's programme ran from 2007-2011.

"It was great to see the company take advice and start to proactively use their skills at a global level. We like to collaborate with companies who have a good corporate responsibility ethos when it comes to our research and in today's market there are very few… it is great that this organisation is embracing their wider responsibilities." REF Client 1, instrumental in discussions in 2006.

The organisation responded to discussions with Client 1 at this stage to develop the philanthropy programme. It can be seen that during this period the organisation was quite ambiguous with activities when looking to actively participate in CSR. Promotion of the activity was undertaken at this time but with an absence of narrative to the organisational actors, making staff unsure as to their participation and what as a business the organisation was doing.

"*As the programme grew, so did our commitment to embracing the spirit of global kinship and giving it was our starting point*." SL (US) 2

"*Looking back at the activities we undertook is interesting as we were focused on what our clients wanted from us, looking at how the PR would help us and the industry but without the organisation's people in reality being involved… I can understand the confusion around how the work linked locally."* SL (US) 3

With improvements in the government's governance and infrastructure, assistance from humanitarian organisations like the foundation, and the indomitable spirit of the African people, conditions for the nearly 11 million Africans are improving and continue to do so, but the majority of the population still lacks access to the health services they need to live and thrive. The case organisation saw this opportunity to assist and bolster an already thriving charitable organisation.

Health is one of the five areas of intervention in the foundation's 5x5 model. The foundation's African staff have trained community health workers (CHWS), local authority representatives and parents working on community management of common childhood illnesses such as malaria, diarrhoea and respiratory infections, as well as family planning. This health link was a pivotal aspect in choosing the foundation as a charitable partnership to mirror the medical profession that the case organisation works within and for which it develops medicines for.

Basic health services available at each of the centres included check-ups for children entering the programme, HIV/AIDS tests (with parental permission), deworming medicine and vaccinations. Children who were found to be infected with HIV/AIDS received follow-up care and treatment. The children were routinely weighed and measured to track their growth. The charity organisation counselled parents on the importance of seeking early treatment for their sick children and were advised that advanced health services and treatment were, and continue to be, available at regional health centres. There were a number of quotes included in the 2011 CSR report worth mentioning from people that were directly affected by the work undertaken by the organisation, highlighting its impact within the African community.

"Dear Donors, I am happy to write you this letter for thanking you for all good activities you provided to us. I improved my knowledge through training, I got a strong house; while before I had a house with a destroyed roof; the new house I have now has enough rooms for me (and my visitors) and I enjoy it. I know now child rights, family planning and how to protect me against AIDS. I invite you to visit us and see what step we have reached now."

(Ref: CSR Report, *2011)*

"I am a mother of Child 1; I thank the organisation so much because they have supported our children to come out of loneliness. We got animal husbandry which provided us manure, some parents got shelter while it was a great problem in our community, we know preparing an appropriate meal for our kids, our kids do no more face problems of sexual exploitation and abuse. As parents who have

children in ECD, we meet regularly and do savings and ask loans and give advice each other or share experience between us. All of this came from the organisations support.

Thank you, Centre Parent

(Ref: CSR Report*, 2011)*

The case organisation has supported the foundation during its partnership in a number of ways, including donations, medical expertise and training. Additionally, support included the provision of volunteers for short periods of time to work on projects including a community housing programme set up to provide safe, secure housing for the communities' most vulnerable families. Sixty new homes were built, each with sturdy roofs, internal and external plastering, paved floors, and secure doors and windows. These dryer, larger, better-ventilated homes have helped reduce the occurrence of childhood illnesses and improved the lives of the families living within them.

We must also additionally remember the external stakeholder improvements this work forged. These included positive tendering and the ability to showcase global programmes for social work to improve communities in the Third World. This led to a number of partnership tenders and work being awarded to the case organisation. In other words, philanthropy was financially and reputationally beneficial.

"*It was great to see the company take advice and start to proactively use their skills at a Global level. We like to work with companies who have a good corporate responsibility ethos when it comes to our research and in today's market there are very few…… it is great that this organisation is embracing their wider responsibilities*…" REF Client 1, instrumental in discussions in 2006.

This corporate philanthropy activity can be seen as the cornerstone for CSR in the organisation and as the pivotal start of its journey towards CSR, linking itself to charity through volunteering and donation at a global level). However as noted, the motives behind the philanthropic behaviour in its initial stages were not entirely born from 'doing good' but more through the request of the key client. This was deemed a strategic move to ensure client satisfaction and good PR.

There was additionally the question around how the organisation's employees saw the programme and how engaged they felt with it.

At a corporate level, the foundation's programme was not well discussed. At its start, it was not formed into a narrative for those in the business to understand; it was not shared or discussed to gain buy-in and acceptance; its development was slow at local levels; and it only first became apparent at a number of town hall meetings[1]. This is seen from the interviews and additionally from the leadership who outline that communication was not as good as it could have been about the philanthropic activity in 2007. A number of quotes are included below:

"*It is interesting when we look back at what we did in the early noughties. We were quite lax with regards to communication about the foundation programme… We could have done more around communication and education.*" SL (US) 1

"*At a leadership level, we understood that the concept was driven by client request, but we missed a trick around ensuing staff were aware and understood what the organisation was doing and why."* Ops (UK) 5

"*No one knew what the company was doing. It was all just thrown at us at a town hall meeting and the organisation wanted cheers for doing it… We asked why we were not doing something more locally so that we would feel part of the work.*" Ops (UK) 8

It is really important at this stage to look at the quotes from organisational actors in terms of what the organisation believed was happening: that they were communicating well, and that the wider organisational community understood what they were doing CSR-wise. It is clear from the comments that this was not the case. A view felt by both management and operations.

It can be seen that even in the annual reports there was a gap within the headings of Partner, Deliver and Grow. This report coincided with the partnership wins that were partly partly due to the improved philanthropic reporting (not entirely but client engagement, stakeholder improvements and client response were clearly improved, meaning the organisation was seen in a better light, thanks to improved

[1] Town hall meetings are those undertaken when senior leadership visit sites – all staff members are invited to participate - to update people on what is going on in the organisation at a global level

PR, than many of its competitors). It should be noted that from its 2007 annual inclusion of philanthropy content to 2008, there was no mention of the partnership with the African foundation. It should also be noted that no CSR reports were produced until after 2009. The new CSR reports were then largely linked with the work undertaken from 2007 by a local site in the UK (considering Elkington's (1998) model for CSR, based on environmental, social and economic opportunities) until the first CSR report which additionally outlined the African foundational programme.

During 2008, over a year after its original concept, a town hall meeting took place to discuss the programme at local levels across the globe. These discussions were met with many questions around how the organisation had decided on the programme and why, along with why we did not already know about it.

"*It was interesting at that time as the questions posed at the meetings were all very similar and in essence asked two main things: why and how the decision was made. The answer was really difficult as the primary reason was the request from the client.* The organisation was *asked about why we had not followed suit with regards to a programme they had started to promote themselves, their organisation based around pharma abilities and what impact a pharma organisation could have on the wider good. As you are aware the organisation we are discussing set up a Global philanthropy project aligned to the organisations background to give back but also promote the better side of their organisation, they wanted us to do the same."*

"The second part was interesting around how we chose the charity organisation that we would be open to work with, as we felt at a board level that we should do something on a global basis that we could align with our medical background as a foundation similar to our client organisations. And additionally, at a client level, it is becoming more prominent when we are returning information for them, we are being asked more and more about what we are doing, how we are doing it, what our impacts are having on the wider community, along with what our expertise is and our own programmes. I suppose you could say that clients are looking at this so-called CSR agenda as a way to align company values, seeking out the right USP match to better themselves through supply chain considerations.

"We have a long-term partnership with our clients. Partnerships and relationships are built on trust and quality. We are keen to support our clients in activities of a CSR nature by mirroring and ensuring alignment. Our partnerships are a fundamental component of our business sustainability and market share". SL (US) 1

During this discussion, it was interesting to hear from a senior leader that, at the start of the CSR agenda being tabled for consideration, it was predominantly seen as a client fix to drive business and increase PR activity, with no input from employees and no interaction with them. This can be linked directly to the discussions held and can be seen in the annual reports where growth and financial stability were a key focus.

At a local level, and specifically at one of the UK sites, there was initially confusion and discussion around why a global programme was agreed rather than a local or in-country activity that more individuals could have an impact on and input in to. Comments included:

"How would this be linked to the business and would there be any requirements at a local level for support?", "What about local charities?", "How has this benefitted the local communities around our sites globally?", "I already support my charity. Am I expected to contribute?" and "I want to do something locally not in a country that I can never visit."

Source: Various interviews with organisational actors (Ops (UK) 2, 7 & 9)

The thoughts and concerns were vast and showed a distinct lack of communication around the initiative. It also showed that from an engagement perspective, the organisational actors would have been better engaged if the opportunity had been more local. It is clear from comments that the narrative for the work was not in place from discussions. At this stage, it could be perceived that this activity disengaged employees, certainly at a UK level. This was due to it being perceived as a US-centric programme with the fundamental underlying strategic course of action underpinning it based on client want. The opposite of this being a cornerstone, i.e. the organisation's turning point for starting something that would inevitably become a global programme for all, encouraging philanthropy across the organisation.

Interviewees were consistent in the articulation of confusion and scepticism about this time period:

"We didn't really do anything, did we, beforehand – nothing was ever seen about what we were doing years ago, no one ever talked about it."

Ops (UK) 2

"I never knew that we did that…"

Ops (UK) 4

"*It was frustrating; why would we get involved in something so far away? Surely the starting point should have been at a local level to help local communities and charities… If I donate, I donate locally."*

Ops (UK) 3

"Let's be honest, it's just work, work, work and more work to ensure our site is making money…"

Ops (UK) 3

When it came to the respondents' perception of who benefits the most, it seems there was a very clear pragmatic view of CSR with what could be seen as politically correct answers:

"*I think the answer to that depends on what and who you ask and what you're measuring that against. It's got to be sustainability in its truest sense to be this whole oxymoron of win, win, win.*"

Ops (UK) 7

"*It feels now that it has been discussed as if it was something that we only did to appease our clients to make us look good… Would that be correct as a PR effort rather than what we should do to be good citizens and organisations?"*

Ops (UK) 4

Another participant added:

"*So who was benefiting at that time? Was the environment benefiting? Actually, the environment did not. What I would say is that we lowered our impact on the environment to concentrate on a wider cause that we all knew nothing about and then nothing got done for a good few years from an environmental perspective. That is where the benefit should be.*"

SL (US) 1

When it came to the question of the level and nature of the CSR drive's impact on organisational culture, within the context of limited communication and understanding of the scheme, this observation was made:

"*… do you think that as a business we really did not understand what it was, CSR I mean and, how it could be used as an engager if communicated well? It is a real shame, as if the company had really promoted the work being undertaken in the early years, we may have been able to kick start a bigger impact at other CSR levels… such as energy reduction, travel and I suppose, in general, around policies and procedures to just, in plain English, make us more efficient and sustainable.*

"This could have encouraged the organisation to focus in a different way and pay attention to our then culture with a view to education and change. In my eyes now, I would see the work at this time as quite negative. Looking back, the link with the organisation was not there, so perception-wise, the employees could have seen this in very poor light – working to appease clients when at local levels work was required to ensure that the aspects of CSR were covered."

Ops (UK) 1

"*… could you call it greenwash at all? I mean realistically we did it but, no one knew about it. Leadership at corporate level, when required in corporate reporting for clients, used the information but could it be seen as exaggerated as this was the only aspect of CSR undertaken…? It feels forced on us and, from a cultural perspective, if people were aware, it could be seen as a derailer and detractor."*

SL (US) 4

To back up the aspects around perception when considering and analysing the documentation and data available from a number of sources, there is a clear emphasis on growth and development within the organisation as a whole, as indicated earlier in this chapter. Furthermore, looking at the data and information available, and having reviewed the typical emphasis of an organisation at this stage of its CSR development, there is a clear focus on client commitment and proactivity rather than on communication to the business as a whole to encourage collaboration and understanding and to gain buy-in. There is additionally no mention in the annual reports about the organisation's CSR obligations and achievements, just a clear focus on what could be deemed client / stakeholder-required information during this period.

4.1.1 Summary

In summary, the CSR engagement activity during this period appears to merely achieve a corporate advantage. However, it is characterised as being socially responsible; the engagement is of a business obligation. The actual intention at this time does not appear to be giving back to society. Instead, it is primarily to improve financial performance through acceptance of a scheme from a client request and a partnership.

As the findings for this time period illustrate, the organisation considers the request as a CSR activity (e.g. to create a long-term relationship with the client) with intentions to do good. The more realistic motivation for engaging in the activity is economic, i.e. it benefits the business via an enduring client partnership, creating growth and investment opportunities, rather than in a true 'because it is the right thing for us as a business to do' perspective. So from an employee perspective, there is a disconnect across sectors. They increasingly want to know and feel that the time and skills they put into their roles are making a tangible, positive difference in the world, with engagement and communication being key.

This contradicts Elkington's model and the outline of CSR aligned to economic, environmental and social impacts. As an organisation, there is the argument that at an economic level through the wider philanthropic activity that client partnerships have been cemented to enhance profit. Additionally, at a global level, the social impact of the programme has had a great effect on the communities it has served. However, aligned to the model, the local input has not been seen or felt at a beneficial level.

The following section outlines the second phase of development of CSR for the organisation. I have called this the energy and green era and in it I will show some key areas of inclusion and further development of the CSR agenda. These illustrate the slow shift to align the agenda to Elkington's model.

4.2 The Energy and Green Era

During 2008, the researched organisation saw a huge shift in the economy with the pharma industry suddenly taking a dip, affecting all clinical research organisations and pharmaceutical companies across the globe. This change was seen due to the impending global financial crisis which started in 2008. This had a considerable impact on government budgets with the available funding for health services affecting the entire health and research supply chain.

Client organisations started to pull their pharmaceutical research and molecule development and looked towards consolidation of resources. This was coupled with the client organisations' internal changes and redundancies, reducing their risk.

The case organisation saw a huge decline in order books with business continuity procedures rolled out and put in place to meet the lessening demand. This led to reducing overheads:

"… *it was a challenging time for organisations in the sector, with our main pipelines being held due to unforeseen economic issues. This in turn caused issues and challenges both internally and externally with supply chain organisations. Many organisations had to jump into redundancies and reduced capacity programmes due to uncertainty.*"

Client 2

At the organisational level, the wider context of sustainability at this time was overshadowed by the economic downturn. This led to discussions at both global and at-site levels around consolidating and reducing staffing levels to keep the business operating. The focal point for considerations were savings and reductions.

When it came to the respondents' perception at a senior level of the situation after the event, the following was expressed. It was interesting to see that even long after the episode, emotion was still apparent:

"*This was a challenging time for us as a business and certainly at a local level. It is always hard when challenges are set and the inevitable has to be dealt with; whether it is agreed with or not. Losing people is the hardest part of the job and not something that I enjoy.*"

Ops (UK) 5

"*However, we were at this time also fortunate that an ongoing start of an opportunity was presented to us that potentially would assist in the immediate change required at a site level. More long-term but with some immediate benefits through some innovative thinking, fearless discussion and through a project started during 2008 by a new starter around energy efficiency and our business' responsibility…*

"The project was to look at quick-fix solutions to reduce costs with immediate effect but also with longer term gains through a programme of inclusion which included ideas such as "Switch off! Turn off!" initiatives, set back on-air handling units (AHUs) to reduce energy usage and various other energy reduction projects along with more impactful ideas such as removal of water coolers on site and plants in laboratory areas reducing waste to landfill and contract costs…

"It was interesting as this did save roles at our site and I do believe it is because there was a plan and real opportunity. Enough money was saved through initiatives to save three people. The group that produced these ideas was the energy team. This team was set up at a site employee level and created engagement across the site. Through them over a number of years, some really significant saving were and continue to be made that helped promote the team and the work globally they were undertaking."

Ops (UK) 15

To set the scene in additional detail for this period at a corporate level, the board started to look at reshaping, re-organising and changing the structure of the organisation as a whole. They looked at board member changes, finance options for the business and redundancies in operational teams across the globe (the board gave a person reduction figure to each site where they had to make redundancies). This downsizing was interesting as it took no consideration for both existing and planned workloads, current activity and size of site; it was just proportioned out. Downsizing was instigated, a plan drawn up and processes undertaken to move forward (including selling off operational sites) and there was an initial push for globalisation at a leader level.

"It was an interesting time when part of the decision-making process, as when I look back now, I would have to ask myself if the right decisions were made and did we do the right things."

SL (US) 2

"*I found it quite hard when I received a phone call as site lead and was told how many people I was expected to make redundant, yes redundant, without any consideration. My conversation included questions such as: Have you considered the wider impacts on the team? How can you be sure that we will still be able to function and continue to operate on work currently under way if we reduce the workforce by 20%?*

"It was a really trying time and I still look back and think how on earth did we manage? I suppose I was also bitter that, at a higher level, a decision was made without any communication or discussion with me as a site lead… How do they know how many people we could let go? If I had been asked, I could have helped and maybe, just maybe, other options could have been discussed and suggested."

Ops (UK) 5

This can now be seen as a pivotal point for global change and recognition for the wider benefit of CSR, with an emphasis on environmental sustainability and specifically the sustainability of the business, as outlined below.

At a local level, the sites started to look at what could be done 'locally'. It was at this time that team structures were reviewed and one team in particular, which was headed up by myself, took on the mantle of work. The site energy team, which had been set up at one of the UK sites, and had been working as a local group for a number of months, became the forefront of work and innovation. The original group was set up due to constraints on resources to look at assistance initially for the facilities management (FM) team and to identify areas of efficiency from a low hanging fruit perspective and capital project level. It first looked at energy and efficiency projects which could be captured and addressed to improve time, cost and labour. The mantel was set and to ensure inclusion, a wider team was formed which included health and safety, management, operational staff and support. This brought together all areas of the operation at the local site and encouraged team working ethics to ensure buy-in, collaboration and success with innovation, energy, environmental and efficiency projects.

At this stage, the group requested additional, new team members and for charter requirements to be developed, outlining responsibilities and clarifying the direction of the team while setting boundaries. As part of the work, a challenge was set to collate and create a log of small just do it (JDI) projects including switch off/turn off campaigns, installing water-efficient taps, waterless urinals to save energy and money, promoting and reviewing capital projects such as solar panels, wind turbines and combined heat and power (CHP) to look at self-resource of energy, and starting to tackle environmental issues related to the organisational drive for cost reduction. These could be undertaken simply with little cost but with a high level of reward from a savings perspective. As part of this work, a log of medium- and longer-term works was also created.
An outline of the group within the UK can be seen in Figure 15, showing the year in which the initiative was formed and the number of individuals based at one of the UK sites who were initially involved. The group was formed from a mix of individuals across the UK site, from leadership through to operations and administrative staff. Interestingly, it was initially set up from the viewpoint of the business and the managers within it. Some of the comments from the individuals who joined tell an interesting story and outline some of the blockers:

“It was great to have an opportunity to look at a different aspect of business and do some personnel development.”

Ops (UK) 3

“My manager was not overly keen, but I assured her that I would make up my time in the labs and that I would not dedicate too much time to the group.”

Ops (UK) 8

“I was really keen to join the initiative, but I was not given the opportunity by my team leader as he said that we were too busy in the department.”

Ops (UK) 4

The initial call for members was met with some resistance at a local leadership level due to concerns around time and income loss, some of which were due to pending thoughts of redundancy. However, it opened up leading questions into the realms of the financial implications and benefits of CSR, as discussed in the literature review in the classical era. This links to and can been seen to argue in favour of accepting that the purpose of business is to make profit. This implies the acceptance of two ‘truisms’: first, given a risk-free choice between different economic opportunities, business managers will prefer options which yield more profit to those that yield less, as quoted by one of the participants linking into the literature in chapter two (Roome, 1997; Hills, 2006). Second, managers involved in pure profit-maximising decisions will confine their frame of analysis to an assessment of the revenue stream and projected costs which will accrue to the company from alternative investments.

Looking at the development of CSR in the selected organisation, it is surprisingly interesting to observe that, since its inception, it is still at its starting point aligning to the beginning stages of CSR, as outlined back in the literature review in chapter two and the classical view of CSR. The organisation has not evolved in terms of CSR at a rate that many organisations have or through the stages that are outlined in the literature review. This implies it has had a slower development and is currently progressing on its CSR development cycle.

However, with the pending savings requirements needed at a site level, things began to change. A drive forward was made and the group widened its membership and the scope of what it reviewed. This included reducing or mitigating non-essential items across the site such as the on-site mini-bus, chauffeurs, portable water coolers and living plants along with ideas to improve operational efficiency to add value to day-to-day operations. The aim here was not to reduce heads but to make employees more efficient, allowing more work to be accomplished in the same timeframes and ensure the right people were in the right roles, undertaking the right jobs.

"… *we got into 2009 when there was a large amount of pressure on the business to find savings to reduce redundancies. A guide was sent to state that if we could find savings some jobs may be saved. I worked directly on this project with the team assisting with its set-up and the general running of the group, and I was also one of the personnel that was made redundant longer term."*

Ops (UK) 7

"*Initially I thought what a great initiative and I hoped that it would have been seen by the group as an aid and not a blocker. But it did become abundantly clear as the group was formed that the need for savings was rising dramatically. This group started to look initially at savings in a general sense to help across the support functions. It was a really difficult time, not helped by me and the senior leadership team due to the organisation's politics and the traditional way in which the organisation decides how it is going to save money. It has to be said that through the plans and proactive approach to work this group undertook, the emphasis on the local site was removed and for once the emphasis was away from the UK sites."*

SL (US) 4

"… there was a drive for savings, so this was a good opportunity for the department to engage and look at the wider aspects of savings which is what I did – energy and process. It was great to be part of something that would make a tangible difference to the sustainability of the business."

Ops (UK) 2

"… also focus on something that could make a real difference at an environmental level and from a cost perspective. I think the cost savings at the initial stage outweighed the other aspects of what as a group we were wanting to achieve but we were able as a team to look at both aspects, so save but also be environmentally responsible.

“It also gave us a way in to promote the idea around energy and our carbon footprint to the business in a way in which they understood it… MONEY. It was amazing to see the lights go on when they realised that actually the energy impacts could give a financial saving along with tackling some of the additional aspects of business that had been overlooked.”

SL (UK) 5

“I love the group, it’s great to be part of something else… It allows me to develop different skills and it has made me more confident.”

Ops (UK) 3

“The group is interesting; I was really unsure and I really did not know why I was joining but do you know I now report in monthly at our department meetings… I would never have done that in the past.”

Ops (UK) 6

These quotations demonstrate this was a turning point for the organisation. The emphasis yet again has moved from just a financial consideration to a broader CSR consideration – that of wider business aspects (not mentioned during the interviews despite being prompted) that may have been overlooked regarding people and development. These last two quotes outline some of the wider benefits of running a scheme, such as to encourage people to develop themselves and to educate to create understanding, confidence and engagement. This adds to many HR strategies around personal development and wellbeing and also takes people’s preferences into consideration, related to available opportunities. These quotes further show a consideration to the wider aspects of CSR and its links to both the environment and people, again linking back to Elkington’s (1998) outline of CSR based on environment, economic and social aspects.

Connected to the difficulties and the rework of many of the sites due to the economic crash and as the researcher and instigator of the original CSR and energy group at the initial UK site, I had an interesting conversation with the Finance Director in the US around why the FM team at the site had not been reviewed as part of the cost-saving process. The FD replied this was due to the proof and savings achieved by the CSR and energy group. They also explained it had mitigated three site redundancies and a review of the FM team. For the UK site and the wider organisation, this helped to show energy and savings benefits of the CSR agenda as well as additional social and economic benefits through saving jobs, helping to sustain a healthy economy.

Examples of some of the projects undertaken are shown below:

Removal of Water Coolers

Project Ref: <Number>	[redacted]		
Problem Statement	Water Coolers are provided across the H[redacted] for use by staff in communal, office and scientific areas, as well as meeting rooms. Total 83 on site. Each cooler has an annual rental and maintenance cost. Water use is typically 75 bottles per week (£375) The coolers plug into an electric socket but take bottled water (10l).		
Project Metric ("Y")	Number of water coolers	**Project Start /End**	Mar 2009 Aug 2009
In/Out of Scope	In Scope – all Water coolers on Harrogate site including Central House		
Delivered Solution	Tap water was tested across site and determined safe to drink (potable). Water coolers were removed from all areas except Conference/Meeting rooms. Only 19 coolers remaining on site.		
Delivered Benefits	Monetary savings of approx £225 per week on water, but also logistical savings on movement and storage of full/empty water bottles across site.		

Figure 13: Energy Group Project Outline 1

Source: Organisation Case Study 2009

Figure 13 elucidates an energy group project, sourced from a case study at the organisation in 2009.

This project saved the site team £11,700 per year or, based on the exchange rate (1.6) at the time, \$18,720.

Removal of Planters

Project Ref:	[redacted]		
Problem Statement	There are approximately 50 planters across site in communal areas such as lobbies and meeting rooms to aesthetically enhance the local facility. These are provided by an external contractor on a weekly lease. During the bullet train discussions there was a request to review this contract in line with others as part of the program to implement efficiency/saving measures.		
Project Metric ("Y")	Number of planters on contract	**Project Start /End**	Nov 2008
In/Out of Scope	In Scope – all planters on contract on the Harrogate site Out of Scope – plants in offices which belong to employees		
Delivered Solution	37 planters removed including fresh flowers in Reception. The remaining planters are in Client facing areas such as certain Lobbies and Main Reception Removed plants were offered to Staff for a charitable donation		
Delivered Benefits	Monetary savings form reduction of service provision by contractor		

Figure 14: Energy Group Project Outline 2

Source: Organisation Case Study 2009

The other energy group project in 2009 has been presented in Figure 14. This saved the site team £24,500 per year which is a lot compared to the size of the project. Based on the exchange rate (1.6) at the time, this equated to $39,200. The projects shown are just examples of those undertaken but, year-on-year savings were achieved of between £150k and £220k through contract change, procurement negotiation, better space to improve workflow and energy reductions.

The group at the initial site was the first of the teams to be formed. Soon, thanks to the evident cost savings and effective communication strategy, other leaders and facilities teams at the additional UK sites started to take an interest in this new way of thinking about CSR initiatives. There was suddenly a wave of enthusiasm to make a difference and create change, which added wider economic benefit for the organisation alongside proven financial savings. This was once again heightened by recognition from the Chief Financial Officer who reported that due to work excellence and financial and energy savings, the site had mitigated job losses and made some great savings driven by change and inclusion. This was a further step in securing a greater understanding of the financial opportunities of CSR and how benefits around engagement, savings, energy management and change could be found.

At the local site and at an employee level there was a further push from management during 2009 for employees to join the groups. Individuals from all departments were encouraged to get involved so ideas about creating an engaged workforce and highlighting best practice could be shared across the operational areas. The group was encouraged to look at ways in which the wellbeing of people could be achieved, e.g. personal development, introducing fitness and healthy eating on site and encouraging external promotion of work undertaken at the organisation at local schools and colleges. There was also an ongoing review of energy savings linking into the social aspects of Elkington's model, and consideration of the wider impact on the economy by promoting the organisation, supporting other business and aiding the local community.

This work continued to produce financial savings for the organisation, enhanced PR externally, encouraged apprenticeships and job awareness locally and, though the fitness classes boosted local small business development via the instructors. Through the healthy eating projects, the group looked at sourcing locally, improving the local economy and reducing food miles. At this point in the groups' development internally, there was an opportunity to start volunteering. This was embraced by the facilities management team who took on a number of activities, including developing a local green space by planting and local litter picking. The groups' remit changed slightly to look at key operational area improvements and rationalisation on workflow to improve output.

Looking at some of the quotes from the interviews, it is interesting to see the initial diverse ways in which employees perceived the groups and how they were invited into them at this time. It makes a clear assumption that the narrative and clear aims of the groups were not discussed and shared, making it appear to be a forced-upon requirement rather than an opportunity for people to join and be part of something new and dynamic. There was also the assumption that the groups were all about saving money, not corporate social responsibility.

"I was asked to join a group (emphasis on A Group) by my manager, well, not so much asked as told… I had no idea what the group was doing or what activities they were undertaking… It soon became clear and the drive for savings and cuts was emphasised which I tabled at each meeting."

Ops (UK) 3

"… it was really difficult to get to the meetings and I think my manger thought that the group would stop meeting. I have ended up making up the hour on a monthly

basis so that I can attend. I think my manager thought it was a fad but to be honest it's a great way to meet people and do something different and worthwhile. I feel like I am really contributing so I don't mind making up my time."

Ops (UK) 4

"*For a team so important to the site, it is a shame that buy-in from a management level, even when proven to be successful, was not there… Over time, this has changed but it is really poor when it is either deemed to be short-term and will go away or you have to make up time to attend; rather than this type of group being seen as being proactive, a development opportunity and a group that is making a difference."*

Ops (UK) 2

It could be deemed that the messaging and communication at a strategic level around the purpose of the group, its initial achievements and its longer-term goals was not well understood. Its fundamental objective – short-term aims for efficiency of the business with its underlying goal of reducing redundancies – was neither discussed nor understood properly. It can be seen from the narratives included in this chapter, that there was a real difference in motivation from senior leadership perspectives to that of other organisational actors. Leadership quickly realised that savings could be made through engagement to improve sites' revenue figures and would show them in a good light to the global organisation as well as at an organisational actor level. The organisational actors were engaged and driven by doing the right things and wanting to make both the sites and local communities better and to feel like they were part of something wider than their own jobs. This allowed for development, widening their webs of influence and meeting other people.

At this time, the first corporate social responsibility report was launched (2009) coinciding with local level opportunities and work within the UK. The report included the following: finance, the environment, health and safety, philanthropy, diversity and inclusion. This was the engager to really promote and show that the CSR agenda had been stated publicly within the organisation. The report mainly focused on the UK work around energy reduction, the removal of the air conditioning gas R22 to legally comply with the Kyoto Protocol, the CSR and energy champions group development and green space adoption, along with aligning the global group and objectives moving forward.

As the lead of the energy team, I asked questions about the accuracy of the report as it mentioned global work which was in fact solely UK-based at this time. I asked about how the information had been developed and by whom and how that had been skewed to look like a wider initiative than it was. At the same time, the energy manager very openly asked the marketing team why the local site initiatives in the CSR report were made to look like they were taking place globally. The activities named included some exceptional work being undertaken at the UK sites around polystyrene recycling when at the time it was only taking place at one site. Even today, in the organisation's 2021 CSR report, there is mention of this site and the new work underway which has actually been carried out since 2009. Additional activities called out were the wider aspects of waste and recycling which at the time were not undertaken globally.

The responses to the questions were quite alarming with no real answer from the marketing team. At a US senior level, the following comment was made:

"…. well, we are now rolling out the groups globally."

SL (US) 4

This conveys a concern from the group's leader and deputy (energy manager) that work was once again being marketed as a PR stunt to look better to clients. And it opens up one of the considerations I have had to challenge within this thesis when looking at externally focused documents: who is writing them and for whom?

Using the team started in the UK, and through the creation of discussion at a global level aided by the 2009 CSR inclusion report, the additional UK sites quickly joined the programme. Two European sites, in Germany and France, also joined between 2009-2011. As examples of 'successful' work continued to be promoted and recognised in the annual CSR reports, the reputation of the wider UK Energy Group and their achievements enhanced global communication around CSR and further sites asked to join, starting with the Global Energy Group in 2012. The Global Energy Group's timeline is below:

Site	Site Team	No of Individuals	Year Formed
UK Site 1	√	14	2009
UK Site 2	√	2	2010 [redacted]
UK Site 3	√	4	2011
UK Site 4	√	2	2011
EU Site 1	√	8	2011
EU Site 2	√	3	2011
US Site 1	√	2	2012
US Site 2	√	4	2012
US Site 3	√	1	2012

Figure 15: Global Energy Group Timeline

According to this, the group has developed significantly over the years from its concept in the UK, across into Europe and then into the US as the concept and understanding of CSR changed.

Extracts from the company CSR report 2011 are below:

Energy Conservation: The organisation's United Kingdom energy monitoring and communication system is leading the charge in our green efforts. With the switch off/turn off reminders, our Energy Champions at the sites, reporting and management systems, and our local carbon reduction strategy and policy, our four UK sites (Site 1, 2, 3 and 4) had an average 13 percent energy reduction in 2011 compared to 2010.

Source: Organisation's 2011 CSR Report

Due to the inclusion of other UK and European sites, the group grew and reformed in 2012 as the Global Energy Team, expanding its intake to include members from procurement, health and safety, and finance. As it continued to share ideas and improve communication across the sites, it became evident that a global CSR Board should be formed to improve communication and enhance the site teams' work, encouraging leadership and buy-in at board level.

During this initial period, additional local level work continued in a classical sense under the banner of 'corporate philanthropy', alongside the global team enhancing the reputation of the site, emphasising the local environmental work and sharing benefits at an organisational and community level. The group undertook several additional activities which included the launch of a local volunteering group to work closely with a number of charity organisations and support fundraising. The charities were chosen by ballot through the on-site council by 1,800 employees at the site. Table 14 outlines the type of charity organisation (names are removed for anonymity), the activities undertaken, how many volunteers were involved and when the charities were added to the volunteering organisation's list.

Table 14: Charity Development Timeline

Organisation	Activities	Involvement	Set Up
Local Conservation Group	Volunteering Litter picking & balsam bashing Walks & tours with local charities	25	2013
Disabled Adult Charity	Christmas volunteering Tea room volunteering Gardening	25	2012
Local Living Lives Charity	Space for activities Afternoon tea & film afternoons Volunteering & collections	8	2014

The table demonstrates that the organisation participated in divergent activities including local conservation, a disabled adult charity and local living charity. These activities were further distributed into volunteering and collective efforts. The table also provides details of how many people were involved and when each link was set-up. It should be noted that activities ranged from environmental to first-hand assistance, depending on the volunteers and the charities' requirements.

Additionally at this time, the local UK site also launched its Staff Discount Scheme. This invited local businesses to offer a discount to the organisation's staff for shopping, eating and drinking in the community. Over 75 establishments joined and over 2000 employees participated (from two local sites), encouraging staff at lunch-times, after work and while out shopping out of work hours to shop local and keep money within the local community. This was received with great enthusiasm by the local council as well as being seen as a great reward by employees:

“It is wonderful to see one of ‘the local sites’ lead the organisation actively supporting the local economy.”

Contractor 4

And when the organisation decided to hold the first energy day at a local hotel to promote best practice and ideas to achieve CSR, the CEO of the council opened the day. Normally within the organisation, symposiums were heavily scientific, research focused and very regimented. This symposium was led by the energy team who set out to undertake an event that would be effective, educating and sharing best practice and ideas to generate discussion and inclusion across the sector. This event had over 350 invitees present from client and supplier organisations, along with local council representation. Speakers included Fair Trade executives who discussed labour and trade, the Sustainability Supply Chain School who discussed procurement, a Sheffield Hallam University representative who spoke about employee engagement and the Carbon Trust who discussed certification.

It was at this event that the organisation was awarded the prestigious Carbon Trust Accreditation for Sustainability for work achieved and continued at an organisational level within the CSR key areas – economic, environment and society which includes systems and procedures. The Carbon Trust accreditation is a fully audited programme looking at measuring and monitoring activity over a period of two years, with further two-year appraisals to ensure accreditation can be kept.

“*Interesting industry-focused discussion.*”

Contractor 1

"*Highly educational to learn from an organisation who is currently implementing process and policy around CSR. I think sometimes we forget what CSR can include.*"

Contractor 2

"Great to be able to network and be involved in something outside my day-to-day work, especially when it can make such a wide difference. It makes my workday much more interesting and worthwhile."

Ops (UK)

7

"It is really great to hear and learn about some simple practical things that can engage staff and make a huge difference."

Client 2

The symposium was deemed by the energy team as being a great success with comments made around engagement, better working day and willingness to be involved, feedback all shared during the discussions. At an organisational level, the symposium was seen as a good PR exercise with involvement from a number of suppliers and client organisations:

"*It is good to see the organisation taking CSR seriously.*"

Contractor 1

"… the day has been a success and we are glad that we have been able to support our client with the symposium."

Contractor 2

These activities helped to reinforce the necessity of CSR, highlight the importance of CSR and the environment to business and show how engagement with organisational actors is fundamental for success. They also widened the view of the organisation whose key focus was always on their core business, i.e. research and development.

Later that same year, the organisation was awarded the Green Award for CSR Excellence within a local area for activities undertaken at a site level which also enhanced the local economy. Presented by the local council, it was awarded after nominations from the community. This award was seen as a great achievement with added organisational kudos, especially as it was achieved via external nominations for excellence rather than self-registration. The criterion of the award is outlined below:

Table 15: Green Award Criteria

Criteria
What commitments has the organisation made to improving its environmental performance?
How much progress has the organisation made towards local policy green goals in the past year?
What steps has the orgainisation taken to promote the wider green economy in the local community through engagement, to its employees, customers and stakeholders?
What can other organisations learn from this company's experience?

Source: Award body document 2012

Table 15 sheds light on the Green Award criteria. The questions were related to the commitment of an organisation to improve its environmental performance and responsibilities, along with its progress towards that. Meanwhile, the organisation shared their steps and learning from the environment-based projects:

"*The organisation that is being awarded the prestigious local green award for work above and beyond expectations of any business has, over the last few years, worked quietly and tirelessly to improve the local economy and its own green credentials. Their work has included boosting the local economy with a staff local discount card to encourage local living and the local consumer market, volunteering and working with a 3rd party charity provider, through to energy savings, improved procurement practices and enhancing the input of large business within the region to address green issues that surround both commercial* *and domestic properties… It is with great pleasure that this award goes to the area's largest employer, "the organisation".*

Contractor 4

All of this enhanced and promoted the business and its activities internally and externally. It also showed the wider organisation that PR could be benefitted through external CSR activities, especially important for a pharmaceutical organisation.

A number of CSR activities, including those showcased in reports, are highlighted below including fundraising, awards and recognition:

"Fundraising: Thousands of people in the United Kingdom and beyond responded to the appeal to help raise funds for lifesaving, 8H9 antibody treatment for two-year-old Sadie Rose Clifford. Over the course of two Wear Purple Days (purple being Sadie Rose's favourite colour), the onsite team in the UK has raised more than £6,500."

Source: Organisation's 2011 CSR Report

It should be noted from the wording in the following quote that the raised money was sufficient:

"Thousands of people in the United Kingdom and beyond" but then it highlights that actually *"the local team at the localised UK, raised more than £6,500."*

The same CSR report for the year 2012 argued on the energy saving plans:

"Energy Savings Plan to Go Global: The organisation's United Kingdom facilities continued their impressive programme of energy conservation, reducing consumption by an additional 10 percent over 2011's average 13 percent reduction. Their efforts earned the prestigious UK Carbon Trust Standard accreditation. Using the UK energy management programme as the model, we are implementing similar plans at additional organisational sites. Given the success marked by the accreditation for sustainability from the Carbon Trust, the organisation re-launched the Global Energy Team. The team has been tasked

with collecting and analysing data from all early development sites, as well as some clinical and late-stage locations, to benchmark current energy usage as an important first step in achieving further reductions."

Source: Organisation's 2012 CSR Report

The 2012 CSR report outlined the Carbon Trust award but referenced the UK "sites" when in fact the award was only given to the single, initial UK site in the first instance. It was not until 2014 that the other UK sites were included in the submissions.

"Paper Usage Organisation's Market Access: Paper usage decreased 32 percent in 2012. Usage of recycled paper went from literally none at all to 33 percent. Although recycled paper is more costly, company-wide paper costs dropped an impressive 28 percent. The programme's success, supported by an awareness programme, resulted from increased use of electronic documents, from paperless applications and faxes to electronically signed documents."

Source: Organisation's 2012 CSR Report

This statement from the 2012 report outlines paper reductions and changes to recycled paper use. This was UK-based at the time as globally procured paper reduction did not roll out until 2014. The continuing work during this period also included forming a number of local policies such as the UK Energy Policy to aid the UK Energy Team, followed by its global implementation in 2012 and finally its full sign-off in 2014. The policy was formed to outline guidance and objectives for the group at a strategic level within the UK, looking at percentage energy reduction, considering equipment and procurement and setting out key milestones annually over a five-year period. The policy was implemented by myself, the FM Director based at the local site within the UK, with input and sign-off from UK FMs and the UK Health and Safety Officer. It is interesting to understand that this was done synonymously with no corporate leadership input. The policy was signed off at a local level and all the UK sites adhered to it, working together harmoniously as one with regular meetings and updates on progress, sharing ideas and assisting at sites where additional support was required.

Aligned to the energy policy, an additional policy was formulated by the organisation in 2014: the Carbon Policy. This was designed to ensure UK sites undertook all necessary measures to mitigate carbon emissions as and where possible. This was a challenge due to the organisation's annual growth and development. This policy worked in tandem with the newly formed energy policy mentioned earlier in the chapter.

There was a conflict seen from the perspective of needing to save energy costs and reduce taxation penalties, along with enabling the organisation to grow and expand. This policy ensured and assisted with recognising the importance of sustainable development, so the organisational actors understood department-level responsibilities, and outlined strategic steps to address the need to reduce of carbon emissions. This all correlated with discussions around the importance of reducing emissions as a strategy, allowing for improved sustainable building and continued growth. The policy outlines the need to identify its carbon emissions from a starting point for improvement:

"This policy defines the process for minimising the environmental and carbon impacts of our operations, products and services. The organisation will work to identify its own carbon (or equivalent) emissions. These include, but are not limited to, those caused by energy consumption at all laboratory and office sites, business travel and coordination..."

"The organisation is fully aware of the importance and relevance of sustainability and climate change across our businesses and as a business the organisation is committed to undertake all activities with the lowest possible environmental impacts and energy consumption. A business unit level that leadership is responsible for developing and implementing carbon management and resource management plans. The organisation's leaders are responsible for ensuring that carbon and resource management considerations are included in business planning and decision-making processes..."

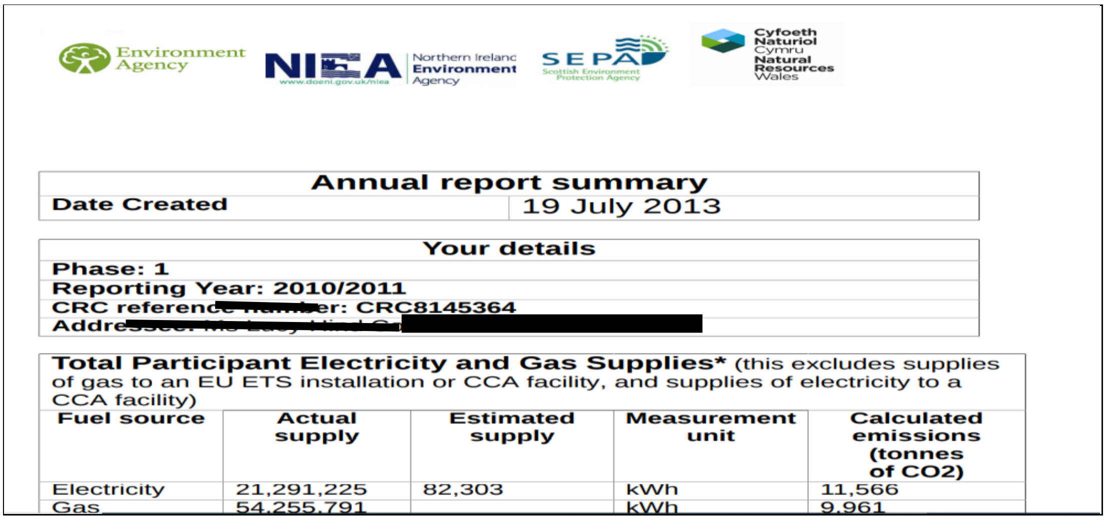
"*Facilities staff are responsible for providing expertise and information to both the sites and the business unit leadership on strategies and programmes to reduce the carbon footprint. Facilities is also responsible for measuring and reporting carbon and related environmental emissions and progress against goals."*

From here, the policy outlines advocacy and communications, saying that the organisation will actively communicate its carbon management approach and performance to employees, clients, suppliers, investors and the general public through their Corporate Responsibility Report and other company communications and reports.

Source: Carbon Policy 2014

The policy was also linked to the 2010 Carbon Reduction Commitment (CRC) energy efficiency scheme which was brought in by the UK government (first reporting year). This scheme applied and continued to apply to all large energy users in the public and private sectors across the UK until 2019, including the case organisation. The carbon taxes on energy use included both the Climate Change Levy and the CRC. Organisations that meet the qualification criteria are required to participate and have to purchase allowances for tonnes of carbon they emit into atmosphere. To put this into perspective for the organisation, this equates to an average additional taxation on allowance purchases of £350,000 per year, on top of the existing energy costs. This is a considerable amount of money in an economic climate that required cost reductions at the organisational level.

The annual 2013 report summary is shown below in Figure 16 outlining the usage and carbon emissions reported for the years 2010/11. This was a big driver for all, including the case study organisation, to reduce energy and in turn reduce the carbon emissions of the organisation.



Environment Agency NIEA Northern Ireland Environment Agency SEPA Cyfoeth Naturiol Cymru Natural Resources Wales

Annual report summary	
Date Created	19 July 2013

Your details
Phase: 1
Reporting Year: 2010/2011
CRC referenc[redacted]er: CRC8145364
Addre[redacted]

Total Participant Electricity and Gas Supplies* (this excludes supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)
Electricity	21,291,225	82,303	kWh	11,566
Gas	54,255,791		kWh	9,961

Figure 16: CRC Annual Report Summary

Source: CRC Annual Report 2010/11

The reports for 2010/11, 2011/12, 2012/13 and 2013/14 can be found in Appendices 1, 2, 3, 4 and 5. These show that during the period, the emissions taxation costs were kept to a similar level during which time the organisation expanded its UK footprint by over 1,000,000 sq. ft.

Considering the new regulations that took effect in 2010, it is interesting to see the quote from a discussion around ensuring understanding of increasing taxation for energy use:

"It was interesting to have a conversation with my boss in 2010 around cost and savings as the mantel had been set to reduce FM costs by 20%. Then I was telling him that actually I needed another $500,000 for a government tax implication called the Carbon Reduction Commitment. His response was well you best save that as well as there is no further budget."

SL (UK) 5

"The CRC was a UK regulatory tax when it was set up, it is and still is until after the 2018/19 reporting year, a regulatory requirement from the government which means we pay £16.50 per carbon tonne emitted to atmosphere. The drive to reduce was very clear but it was also an opportunity to emphasise the need to change the way we looked at energy and savings. I do believe it helped the business understand that their commitment to CSR was needed for a variety of aspects, all beneficial for the organisation when looked at longer term."

SL (US) 2

It is interesting to note the naivety at a senior level for the cost implications that have been imposed on the organisation by the UK government and the attitude towards the taxation. The very hard response is a 'savings or else' attitude, e.g. "*Well you best save that as well as there is no further budget".* But it can be noted that this did also emphasise, as seen from discussions, the need to look wider than just energy from a savings perspective. It also allowed the UK teams to look at opportunities to reduce energy and carbon emissions, and streamline procurement processes and local department initiatives, thus looking after the environment, reducing energy and assessing efficiencies on a wider scale.

Looking at the results and the carbon emissions table, it can be surmised that due to growth and rebuild on the sites in the UK, this table shows mitigation of emissions:

Carbon Emissions (CRC submissions)		
2010 / 11	21,532 tonnes	UK site[redacted]
2011 / 12	22029 tonnes	UK sites plus n[redacted]
2012 / 13	22448 tonnes	All UK sites plus increased footprint for office & vivarium space
2013 / 14	20699 tonnes	All UK sites - Energy program underway

Figure 17: CRC Submission Data

Source: CRC Submissions

Figure 17 shows the CRC submission data from 2010/11 to 2013/14 in terms of tonnes for the UK sites and energy programmes.

The organisation starting to take more notice of work being undertaken during 2012 and a decision was made to look at a leadership board to work with sites at an executive level. This was to help ensure clear goals and objectives were rolled out and completed. The organisation's CSR board was formed in 2012 with the help of a Senior Vice President (VP) based in the US. The VP was contacted by me, and discussions were started. The board was set up with a sub-set of the organisation's main board members but with the addition of myself who had started the discussions (UK-based) and the VP.

The group met for the first time in December 2012 and a discussion was held around what was being done currently at a site and UK level, what needed to be done locally at all sites and more importantly across the organisation to enhance the considerations for the business. An outline of benefits was given in a proposal and a further one of additional activities was agreed by the board. This included items such as volunteering, community working (allowing employees one day per year to undertake volunteering activities), energy and environmental efficiency, staff engagement and an educational programme. The programme and outcomes from the board meeting were progressive and seen very positively as a structure and agreement for work and agreement was agreed. The board only met once due to changes at a senior level, including a new CEO, and a refocus for the business (outlined below). This first board meeting was seen to be productive with key objectives and goals discussed and agreed. It appears that the organisation at this stage was beginning to really understand the worth of CSR at both an organisational and employee level:

"*I was sceptical of the agenda, and we have different acronyms for it, but I can appreciate the difference it can make."*

Ref: Minutes from the board meeting, Dec 2012

"*I love the idea of additional employee engagement in the strategy to enhance people's work balance*…"

Ref: Minutes from the board meeting, Dec 2012

"We have discussed the goals and objectives we need to ensure these are rolled out and are effective."

Ref: Minutes from the board meeting, Dec 2012

The focus however was redirected somewhat with the board changes and altering agendas. Instead, emphasis shifted onto revenue generation due to changing economic factors and the sale of the organisation to ensure money was recouped back into it. The focus on energy saving was moved aside for this period while business development was prioritised. It should be noted that at this stage, the global group continued to communicate, albeit sporadically. There is a question here whether realistically the emphasis is ever moved from a financial impact, i.e. what can be saved. It could be said that although in principle there was a shift change, there was always a focus on reduction and savings whether it be energy savings, people's time optimisation or reduction of cost at other levels.
Continuing through this time, a number of key activities and changes were made which included an emphasis on energy saving and carbon reduction in line with both UK and European government legislation. Additionally, awards were pursued and actively won at the local site in the North of England, promoting the good work and emphasising that this can and does promote efficiency and savings along with company sustainability and social responsibility. This appears to have been a key time for the organisation as the management really took stock of benefits from achieving a CSR strategy. This was enhanced further by receiving a number of supplier awards for business excellence and a client /

supplier award which gave a further boost to the recognition that a business can get added-value benefits through CSR. These included enhancing PR and relations and local community economy improvements, right through to staff development and retention benefits.

Table 16: Awards and Recognition Timeline

Awards & Recognition

December 2015	[redacted]ns Prestigious ISO Accreditation at Five CLS Sites [redacted] achieved ISO accreditation at five of its sites, signifying world-class credentials in the medical laboratories sector. Granted by the International Organization of Standardization (ISO) — an independent, international group comprising 162 national standards bodies — this accreditation measures quality, safety and efficiency at a global level, and reflects the highest standards possible.
November 2015	[redacted]icially Accepts Supplier Sustainability Award For the second year in a row, [redacted]varded [redacted] the Sustainability Award for the R&D category, further underscoring [redacted] commitment to sustainability.
January 2015	[redacted]ntinues Commitment to Sustainability For the second year in a row, [redacted] awarded [redacted] the Sustainability Award for the R&D category, further underscoring [redacted] commitment to its own supplier sustainability program.
March 2014	[redacted] 2013 [redacted]pplier Sustainability Award [redacted]ntly received the [redacted]J) Sustainability Award for the R&D category. [redacted]as one of 11 winners to receive the Sustainability Award out of 200 strategic suppliers that do business with [redacted]e winners were selected based on the strength of their sustainability programs and the impact on the environment, society and business.
June 2013	[redacted]nored with U.K. Environmental Award The [redacted]cility in [redacted]K., placed first among 27 area companies for achievements in sustainability, biodiversity and energy savings. Recognition came in the form of the “Green” [redacted]iness Award, presented in April.
June 2012	[redacted]K. Sites Receive Carbon Trust Standard Accreditation [redacted]e of only 600 companies in Europe to earn the Carbon Trust Standard accreditation from the non-profit Carbon Trust, achieved this recognition for its four UK sites through a rigorous, independent assessment of [redacted]ganizational carbon management practices by the Trust.
April 2012	23 April 2012, [redacted]rgy.eventbrite.com, [redacted]arded Carbon Trust Standard Certification in Carbon Reduction at [redacted]rgy & Sustainability Symposium” On 26 April, [redacted]ll be awarded the Carbon Trust Standard certification in Carbon Reduction during [redacted]rgy & Sustainability Symposium, held at the [redacted]K. The Carbon Trust Standard is widely considered the world's leading certifier of organizational carbon footprint reduction. To obtain and achieve certification, organizations must demonstrate good practice in carbon measurement, management, and reduction through an organizational assessment. During the event, [redacted] will highlight how [redacted]looking to support local businesses and educate its employees around sustainability.

Table 16 provides a brief outline of awards and recognition from 2012-2015. This boost in emphasis appears to have continued the momentum of change and consideration of CSR-related activities, despite the business focus and board level changes. It was noted that at a business level, there was enhanced openness to inclusion in local activities at the site, under review as part of this research, but still predominantly around energy and savings on a global scale. The key emphasis on reporting started to take shape in 2013 with an energy management programme being formulated to record, review and share energy information at a local level in conjunction with one of the partnership suppliers. This involved working with a global controls organisation to develop key locations across the site at which staff could view energy used within their buildings, helping self-promotion of energy reduction, creating building-by-building competitiveness and inspiring idea sharing.

Aided by additional client requests from a number of leading pharmaceutical organisations, this aligned formal global reporting and inclusion into the Carbon Disclosure Project. The Carbon Disclosure Project was launched by a UK organisation which supports companies and cities in the disclosure of their environmental impact. The organisation aims to make environmental reporting and risk management a business normality. It drives disclosure, insight and action towards a sustainable economy. Since 2002, over 6,000 companies have publicly shared environmental information through CDP and many CRO organisations are being asked by clients to take part.

It should be noted that at this stage the change in reporting was undertaken at a client's request, not formally due to board decisions or ongoing work as part of the global team. This could be seen by the energy and CSR team leadership that the organisation was only paying lip service to the team and work already underway, rather than aiding in making CSR a formal inclusion. Discussions around inclusions were held and agreed on but then stalled with a move forward only when a client request was formulated.

From this stage forward, it appears that the researched organisation started to undertake a reporting programme with market analysis carried out to investigate where the organisation sat competitively within both competitor and client areas for best practice and CSR activities and excellence.

KPI	[redacted]									
Sustainability Program in Place	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Sustainability Externally Communicated	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
CDP Score	94D	89D	80E	Does not Report	92C	Does Not report	99B	89C	100A-	97B
Dedicated sustainablity website?	Yes	Yes	Yes	Yes - Social	Yes	No	Yes	Yes	Yes	Yes
Participates in voluntary reporting schemes?	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
Develops renewable energy policy?	No	No	No	No	No	No	Yes	No	No	No
Develops GHG policy and discloses?	In Progress	No	No	No	Yes	No	Yes	Yes	Yes	Yes
Publishes annual sustainability reports?	Yes	Yes	Yes	Yes - Social	Yes	No	Yes	Yes	Yes	Yes
Energy Goal?	No	No	No	No	Yes (partial)	No	Yes	Yes	Yes	Yes
Water Goal?	No	No	No	No	No	No	Yes	No	Yes, but only for better management	Yes
GHG Goal?	No	No	No	No	Yes (partial)	No	Yes	Yes	Yes	Yes
Tracking GHG?	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
Discloses Projects?	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes
First sustainability report	2012	2008	Unknown	Unknown	2010	None	Likely Since 90s	2003	At least 2004	At least 2009
Start of sustainability program	2012	2008?	Unknown	None	2010	None	Likely Since 90s	2003	At least 2004	At least 2009

Figure 18: Competitive Benchmark

The competitive benchmark has been elaborated in Figure 18 with the KPIs of the organisation.

At this stage, it should be noted that based on the competitive analysis undertaken by Schneider, a leading sustainability and estates management organisation, the outcome came from information provided via the board and the public information available. At the stage of publication, no deep dive into this information or audit on the work had taken place. For me as the researcher, this opened up a question directly to ask and review around the authenticity of the reporting and figures used, as the external report produced was only based on publicly available information, not on audited facts and measurements. I question the authenticity, as no audit has been undertaken.

Has the work really been achieved (through my research I have found evidence of some) or is there a greenwash being rolled out to improve PR? This made me consider data as discussed earlier in this thesis around who, why and for whom documents are written and if these are used only for analysis, how accurate is the information and output? On initial review and comparing both client and competitor outline, the organisation is seen as favourable, certainly from a supplier basis with reporting and activity in place across all areas of the delivered report, apart from one. Comparing the organisation to its competitors, it looks like the organisation stands up far above the CRO mantle and its competitors are reported to lack in goal setting, disclosure and reporting in some instances. Again, the benchmark would have credibility if proper measurements were implemented or facts shown as to how the information is backed up, potentially through audit. This PR-based information could be deemed to be heavily modified when put into the public domain and we should be mindful of the skew of information when addressed to the public. A number of questions could easily be raised around authenticity.

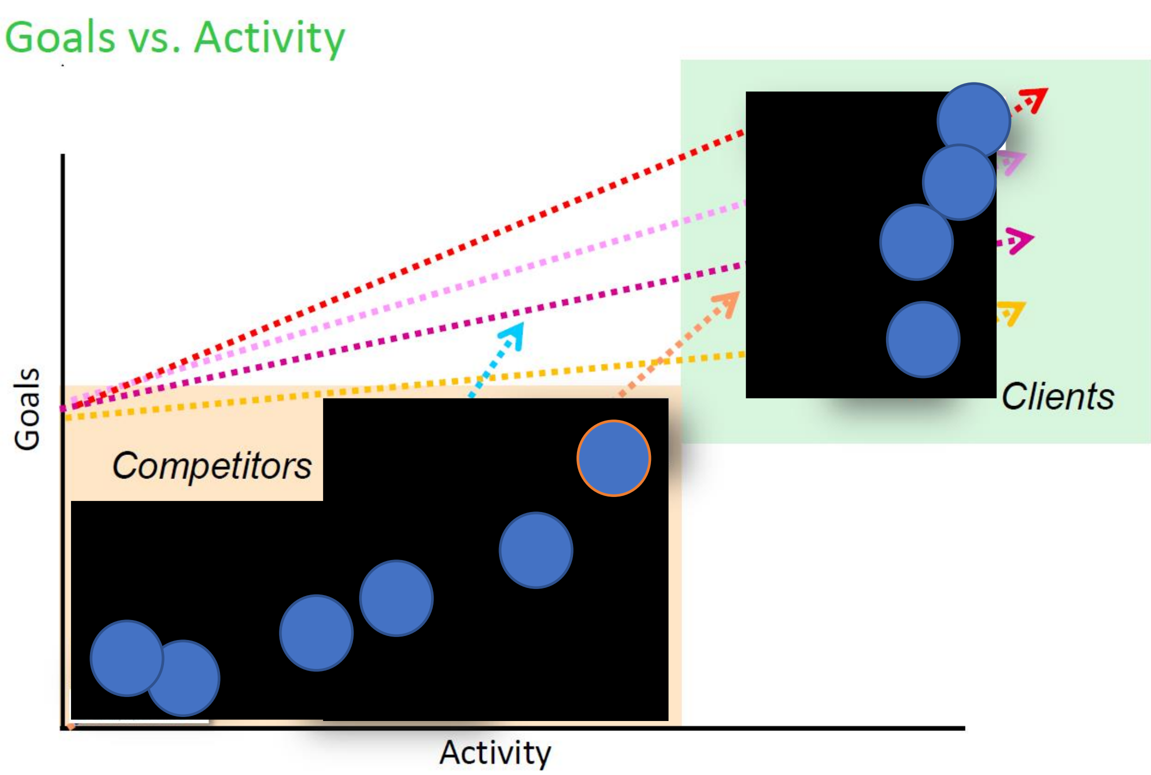


Figure 19: Goal versus Activity (2015)

Figure 19 differentiates between the goals and activity of an organisation in terms of CSR. The figure plots the goals and activities in a graph to show the Clinical Research Organisations (CRO) operations compared to its competitors and clients. The plotting of goals with the activity unveils that a CRO organisation would be the more appropriate partner for a client organisation. Henceforth, it can sustain its clients, leading best practice of the CRO sector while creating its own USP.

Furthering its reporting during the end of this decade under review (2005-2015), the organisation started to produce case studies, used both internally and externally to market best practice, activities and success across a number of CSR-based activities including:

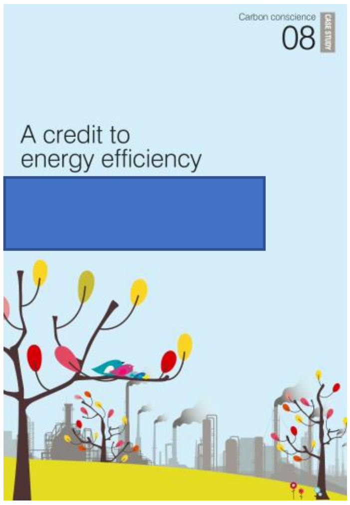
- Local economic work
- Energy management and efficiency
- Third-party partnerships

A total of 12 case studies were produced between 2014-2015, showcasing best practice, work and individuals involved in the projects. Once again, this work was delivered at a local, not global, level to emphasise work at an individual site, but this information was used to outline work in a construct as if all sites were achieving the same outcomes. This is a good example of how information can be skewed to improve PR.

When asked a question around the global use of the individual site initiatives the response below was given:

"We did not deem this as an issue as we were considering rolling out a number of the initiatives across a number of the sites over the following years."

SL (US) 1



The case studies were bright and bold with key messaging around activities undertaken by the internal teams. The question "What do you think of the relevance of the case studies?" was asked:

"I love them. It's an outline of other work we get involved in on site."

Ops (UK) 8

“Clients ask us about them all the time. We have a whole bunch that we hand out at audits and visits.”

SL (UK) 5

Interestingly, when asked if the people spoken to were involved in the activities: *“Me, no I don’t have time. I am too busy in the labs; a department looks after it all for us.”*

Ops (UK) 7

Looking at the analysis around discussions, it appears that over 85% of respondents did not have any link to the activities, particularly when considering that CSR was informed at a corporate level in 2012 with a full programme of work underway at this one particular site.
But according to discussions held, there is an understanding about the activities and initiatives, and that participation was allowed if it was something an employee would like to contribute to. It was also found that participants provided various reasons for not being directly involved, as seen by some of the comments below:

“I am aware that we run a programme which includes working with charities, volunteering and we have our staff discount card, but my team is too busy doing real work to be involved.”

Ops (UK) 3

“*My manager would not allow me to be involved as we are too busy in the lab at the moment.”*

Ops (UK) 8

“*I am involved in the programme, but I have to make up my time at the end of the day or early so that my full lab time is undertaken*.”

Ops (UK) 5

"*If one of my staff want to be involved that is fine but what if they all want to be involved? We would have productivity issues to address so it is not entirely practical.*"

SL (US) 4

"*A number of my staff already volunteer outside work hours. Can we not allow these hours to be included in our reporting instead of giving them hours to undertake volunteering?"*

SL (UK) 5

Some of these comments lead to the finding that although the organisation wanted reductions in costs and improvements in CSR, the pressure to be revenue-generating at a department level meant it was difficult to allow people the time to be part of and to be successful in the group. This opens up the consideration as to the motives behind CSR and how the organisation truly uses it. The organisation does not appear to value CSR as it is not seen as a legitimate business activity as employees are too busy to engage. Instead, the organisation sees CSR as a reputational management tool and business development driver. This will be outlined further in the discussion chapter.

4.2.1 Summary

The organisation's internal positioning of, and its external position on, CSR is in transition and it is clearly on the journey aligned to Elkington's model of CSR. This is evident when discussing this with the organisational actors and when looking at the activity timeline which is creating its CSR development. The latter shows that at a local level the activity that could be called CSR-based started in 2008 and continued to gain traction throughout the rest of the decade, aligning economic, environmental and social areas of CSR. The wider global organisation, as seen through the evidenced documents reviewed, started to take note of the localised activity (as can be seen in the timeline) and through this, the push for a wider CSR platform started to take shape. This can be seen in 2011 when the localised energy champion group developed to include all UK sites and then, at a global level, to include all main sites and departments such as procurement, health and safety, and the executive board.

One respondent (SL (US) 3) acknowledged that the organisation was slow on the uptake of CSR and that in their view they were looking at client organisations who were already working to a strategy and “doing responsibility well” as exemplar. This has been seen within the findings and noted during conversations through very open and honest discussions around the starting point of CSR within the organisation to where they were in 2015.

A number of respondents (SL (UK) 5, SL (US) 2, Ops (UK) 3) were determined that, while CSR could create economic value, it was also essential for stakeholders across the organisation to understand the benefits through good external PR and marketing opportunities, goodwill and engagement. This is a clear requirement in the pharma sector. CSR’s core elements, such as the environment and philanthropy, can be seen as a mechanism to benefit society simultaneously with commercial activities, aiding external PR and improving relationships locally as well as at a client level. It is also high on the agenda for procurement teams with CSR-type questions being added to tender documents. These documents are now part of qualification requirements from organisations and the weighting of tenders has seen a shift to the inclusion and higher percentage requirements for CSR and sustainability activities to win them.

Looking at philanthropy and the start of the organisation’s CSR journey, it can be observed that initially it was placed under the largest CSR banner. Although not seen as such by the researched organisation, this was the starting point of CSR within pharmaceutical companies and the wider healthcare sector, with both having similar motivations. It should be noted that initially there appears to have been a clear lack of agreement as to the organisation’s definition of CSR and the outlining of its responsibility. A handful of the organisation’s actors did define CSR in differing ways such as: “*It’s volunteering…”* (Ops (UK) 9), “*Isn’t it charity giving…?”* (Ops (UK) 5), *“Oh yes, energy savings*” (INT 0 05) and “*Environment stuff*” (Ops (UK) 8). It became obvious there was frustration at an organisational level with the organisational actors regarding how CSR was misinterpreted. This was also seen at a wider stakeholder level through discussions with executives and clients.

Ops (UK) 2, an energy manager, cited a clear lack of understanding of CSR from an organisational level: “*Every time this subject is discussed, I hear simply from people that they are not understanding what they (the organisation) are talking* *about. Is it charity giving? Is it action we are taking locally or is it a wider stance on the agenda and the local communities?*

"This is hindering the real positives that a strategy in this area could have at an organisational level, e.g. creating inclusion and development and fostering a more caring culture."

During the interviews, Client 1 stated: "*It is great that the organisation has engaged with CSR, even if it is just to follow suit with us and other clients."*

Several of the organisational actors from both scientific departments, health and safety, and procurement also identified the lack of clear and concise key performance indicators, best practice, data measurement and transparency. The organisation answered this and did outline that through its accreditation for sustainability a number of auditable criteria were measured, monitored and have to be met. However, these measures were not clearly identified and, from what was seen, could be construed as ones that could be discussed but also that could be classed as greenwash. It should also be noted that this certification only covered the UK sites and not the wider organisation. The research undertaken and through the findings link to the gap in current literature and start to show the development of CSR aligned to an organisation. This starts to create knowledge to assist in filling that gap and leading to further research that will continue to bridge the literature. In Chapter 5, I link the key findings to both the research questions and the academic literature.

CHAPTER 5: DISCUSSION

5.1 Introduction

The study analyses the relevance of CSR at the organisational level. For this reason, the pharma industry has been chosen and interviews are considered the main instrument. The participants were asked to share their views regarding CSR and its perceived outcomes. The findings from the data obtained within this research suggest that the development of CSR started within the organisation in 2008. The responses from research participants support this through the analysis of work undertaken, as it is a core component of the organisation’s central strategy.

CSR reports provide pharmaceutical companies with a practical opportunity to interact with their stakeholders about high-profile initiatives such as the fight against counterfeit drugs, access to life-saving medications for underprivileged populations, and unreasonably high drug prices (Leisinger, 2005). .

5.2 Execution of CSR

Porter (2004) outlined that today there is an expectation from CSR, more so than when it was introduced over 50 years ago. Considering this, the organisation’s development is far behind that of many similar client-based organisations, with its roots starting during the noughties. It has already been outlined in Chapter 2, under the ‘Origins of CSR’ section, that CSR has evolved from the Romans. Additionally, there was a real development in consideration of corporate responsibility and people’s wellbeing during the same period. This leads us to question the organisation’s motivations about when it started this journey.

This key area of the findings was seen from the discussions around the starting point of CSR, ‘the client request’. It opened up the conversation around understanding and education within the organisation, aligned to communication and the benefits of incorporating CSR into its strategy. Examples from this research are outlined in Chapter 4, where we are advised of the respondents’ input into the original development of philanthropic activities within the organisation and, from a communication perspective, the number of comments related to misinformation and lack of information. This is consistent with Cannon (1994) who argues about the treatment of staff and how improving this, including via communication, makes employees respond better. Guest (2002) highlights this further in his work which says the impacts of an organisation do have a bearing on employee wellbeing. Sirata et al. (2013) show how company profit improvements are linked to wellbeing, development, listening and employee communication. This opens up the consideration for the organisation to think differently and move away from Bichta (2000)'s assertion that an organisation is there to serve its stakeholders and make money. Sternberg (1997) argues that just because organisations are affected by certain elements, there are no concerns for the company's accountability. For instance, organisations impose serious obligations on workers to perform well, yet this does not imply that the concerned authorities do not consider their basic rights.

Correspondingly, the role of the environment cannot be overlooked here as a possibility and effect of certain factors, such as the work environment, morale of employees and involvement of customers, as identified in Chapter 2. Firms must investigate the association between employers and employees. Today there is evidence that an organisation should consider its employees and its communication with organisational actors to ensure understanding and alignment to overall strategy. Furthermore, CSR is connected to both profit and wider benefits which enhance the status of the community, the environment, morale and ethics, human rights and the treatment of employees within the workplace (Griffin and Mahon, 1997; Dahlsrud, 2008).

Predominantly, these arguments complement the accountability of an organisation, yet in the context of CSR, there is room for improvement. The objective of a corporation is to make profits for capital owners and be accountable for corporate sustainability. This indicates that the organisation will exist for an undefined amount of time, and that CSR responsibility provides the government and society with a role in assessing management performance (Adam and Shavit, 2008). It is a fact that CSR is a promising element for commercial success and underlines ethical values. It promotes commercial success, encompasses people's respect, and nurtures communities and natural environments (Bhattacharya and Sen, 2004).

Yet, it was disappointing that some of the discussions for the study were not appropriate due to the lack of interest of managers and participants. This was further highlighted by the absence of conversations about inclusiveness and communication, along with some of the input about managers refusing to let their employees participate in the larger corporate social responsibility group that was created. As a senior leader inside the organisation, I felt compelled to do more to foster awareness and develop new rules and procedures. This would help individuals to see beyond their day-to-day employment and recognise the benefits of organisations like this one encouraging people to continue to improve. They would therefore feel inspired in their day-to-day job to do more and be more aligned with Griffin and Maho (1997) regarding their development and research on improving the status of the community, the environment, morality and ethics, human rights and employee treatment in the workplace.

5.3 CSR and Environmental Concerns

Looking at this further through the various documents analysed and questions asked during interviews, it becomes apparent that from a corporate standpoint, CSR perception, particularly regarding energy and emissions, is most likely of low to medium importance. However, it is critical for the organisation's future success from a cost-saving financial perspective, aligned to the messaging from the US around savings, protecting jobs, and in particular with customer requirements for the initial inception, along with ongoing and new heavily weighted regulatory compliance; thus, connecting the notion of CSR to that of finance and profit (Bichta, 2000; Sternberg, 1997).

This initial consideration can be seen in company data reviewed in Figure 11 (annual reports) and Table 12 where there is key alignment to financial aspirations and communication but limited information about the links to CSR. Instead this focuses on the financial stability of the organisation and how the energy savings are connected to profit and efficiency. This key area around how CSR was viewed in the organisation at this time is also seen in excerpts from OPS (UK) 15 (see Page 116), which outline savings, growing global awareness due to financial savings and reducing redundancies. OPS (UK) 2 (see Page 116) also highlights this and discusses wider savings opportunities. Then, one leader, SL (UK) 5, (see Page 117) outlines saving money but also mentions the environmental aspects.

The conversation at the time was all around savings; the CSR element was not a discussion point as the focus was on money, efficiency and market share. This further opens up questions around business ethics and principles as outlined by Wilson (2003) and Matten and Moon (2008) in Chapter 2. According to Friedman's theory of self-interest, this could also be attributed to the mindset of business owners to earn more profits. Yet, there is always a contradiction between the interests of consumers and producers.

Vinten (2001) discussed that CSR enables an organisation to go beyond the ideas of shareholding or profit-maximisation. Instead, firms should opt to move towards minimal standards around social responsibility. Here a question arises whether the organisation will ever see CSR as a key element of the strategy: a key point considering their organisational issues in 2008. I would suggest that the CSR activities assisted in reducing some of the longer-term issues around redundancies. This was one of the main drivers to start considering CSR more widely. But this did not come to fruition until 2012, when the board was established.

5.4 Drivers of CSR

This research shows the time it takes to create change and ensure a clear management drive for CSR. The other areas of implication are business development and governance growing from client requirements to see CSR activity and drive, ethics around the pharmaceutical sector, and government requirements and taxation, as outlined in previous chapters. Additionally, if organisations realise the true potential of CSR, it would also be seen as a financial incentive that can be aligned with firms' profit, savings and market decisions.

Turning to the other benefits of CSR, the corporate social investment may assist the organisation in developing its reputation as a responsible firm, which can contribute to its competitive advantage over those not embracing CSR. It has been generally observed that companies frequently choose suppliers with responsible policies since it reflects how their consumers see them. Some clients not only prefer to do business with responsible firms, but they also demand it.

The document analysis (see Figure 11), competitive benchmark (Figure 18) and goals vs activity (Figure 19) data concludes that the organisation should be ahead in CSR. The areas of innovation and CSR must stay at the top of their research to be at their best. However, organisational discussions show no consensus about how this should be done. One school of thought believes that if it is discussed then it is being undertaken in terms of CSR sustainability, while the other considers the ‘fundamentals’ of CSR. Here a question arises about how these initiatives should be viewed at higher levels of the organisation. Referring to whether CSR is core to its strategic narrative, it seems common to emphasise the requirements of clients. These arguments are in line with the regulations and compliance provided by the work of Carroll (2008) and notions by Bichta (2000) and Sternberg (1997). The outcomes of these discussions show support for setting targets (even ambitious ones). However, proving the business case for these targets is seen as a significant challenge, mainly due to the lack of real CSR understanding and education that is still considered necessary in middle management senior leadership levels.

This is evidenced in interviews undertaken where there is a lack of understanding of the work and discussion regarding poor engagement because teams are too busy to do anything additional in their day roles. The key here is that there was an inclination for increased sustainability training from the operations group, which could help address the significant challenges raised and boost support beyond 'it's the right thing to do' (Lee, 2008; Chaffee, 2017). This was also a discussion point from senior leadership around the understanding and lack of clarity aligned to sustainability.

As the areas were reviewed, I was constantly drawn back to the highest-ranking perception on the benefits chart – customer requirement – which has been the programme's backbone from 2007-2015. No matter what work is undertaken, the key appears to be client pressure, and compliance is the issue remaining while considering the strategy. Remarkably, customer pressure is the highest, but corporate reputation is deemed low, which is surprising given that if clients are kept happy through CSR activities, then the PR of the organisation would increase. The concern highlighted in discussions is that two areas are lowest – employee engagement and retention, and "It's the right thing to do". From the discussions with the organisational actors, I found they want to be more socially responsible and involved in doing good. Yet there were issues from the beginning due to poor communication and lack of inclusion and understanding. All are aligned to the motives and related to the starting point of the organisation's approach to the concept of CSR.

5.5 Greenwashing

A further really interesting area which also became apparent is greenwashing. Greenwashing is an act by an organisation whereby consumers are misled regarding the environmental practices of a company or the environmental benefits of a product or service (Bibi, 2019).

Looking at the internal and public-facing documents around CSR reporting, it is important to acknowledge who documents the corporate greenwashing. Greenwashing calls out how an organisation attempts to make its business seem interested in protecting the natural environment and local communities in which it is located (Testa et al., 2018). From the analysis, it is clear that some of the documents have been exaggerated in a thin attempt to make the company seem more eco-conscious and much more sustainable. An example of this can be seen in the CSR reporting where recycling is discussed at a global level, but in reality, recycling was only undertaken throughout the UK. The documents are not wrong, as the business is making efforts to improve. Still, it is unclear and misleading regarding the amount of work being undertaken, and in essence, emphasises a wider project than that actually undertaken.

Pharmaceutical companies who have been in the public eye for a while have already used CSR reporting as a significant component of their strategic management initiatives. It addresses public concerns about their operations, products and services linked to a variety of public health-related issues, and thus impacts audience attitudes and their reputation (Min et al., 2017; Porter, 1998). The information made available through these reports enables interested parties to recognise and evaluate beneficial or subpar company activities, which collectively would result in a better and more ethical corporate climate.

Considering the organisation and their use of CSR communication, it leads me to believe there are some key considerations regarding communication linked to greenwashing and the organisation, which are aligned to Volero et al. (2016) – findings previously tested by Ziek (2009). The literature on CSR communication is diverse and includes many approaches demonstrating a lack of depth in analysing different ways methods. This results in a poor understanding of the phenomenon by scholars and professionals. Therefore, key considerations regarding the lack of understanding by the organisational actors and management of CSR is a contested topic in many organisations, especially within pharma, based on understanding, knowledge and the organisations' main goals to make a profit. This can make it difficult for companies to enact CSR, which, in turn, results in greenwashing.

Volero (2016) goes on to deliberate greenwashing practices. The research paper outlines how organisations use a selective disclosure mechanism to reveal disproportionally positive information and create an impression of sustainable performance (Marquis and Toffel, 2012). They discuss how this selective disclosure of CSR information is related to the exclusive use of company-controlled communications (mostly in sustainability reports or mass-media advertisements). Compared to the case organisation's reporting, "there is likely to be a trade-off between the controllability and credibility of CSR communication; the less controllable the communicator is, the more credible it is, and vice versa" (Du et al., 2010, p.13).

The result is that stakeholders perceive opportunistic motives as prevalent in companies' social initiatives (Parguel et al., 2011). On the other hand, the use of non-corporate sources in CSR communication, such as a third-party endorsement (e.g. a respondent) and independent information about a company's sustainability (e.g. a corporate-bought analysis) (Parguel et al., 2011; Swaen and Vanhamme, 2003), may help to minimise stakeholder scepticism, increasing credibility of messages. The same positive effect on CSR communication credibility may also be reached by stimulating consumer word-of-mouth on social media (Du et al., 2010; Fieseler et al., 2010).

To illustrate the concepts and characteristics addressed regarding CSR communication and greenwashing, I have added Volero's table, Figure 20 below. This describes the main dimensions of CSR communication (adapted from Morsing and Schultz, 2006). It presents several factors related to the appearance of a company engaging in greenwashing practices, which arise from a failure to avoid pitfalls in CSR communication.

Dimensions of CSR communication	*Greenwashing causes (pitfalls in CSR communication)*
Communication ideal *The idea of CSR that the company wants to pursue*	Unidirectional communication or superficially employed two-way communication (Crane and Livesey, 2003; Schultz and Wehmeier, 2010; Schoeneborn and Trittin, 2013), often caused by few points of contact and activities of collaboration between company and stakeholders (Peloza and Falkenberg, 2009)
	No/low correspondence between CSR communication programs and stakeholder expectations (Brown and Dacin, 1997; Sen and Bhattacharya, 2001; Swaen and Vanhamme, 2003; Signitzer and Prexl, 2008; Dobers and Springett, 2010) and/or corporate identity (Balmer et al., 2007; van de Ven, 2008)
	Short-term commitment to problem solving (Waddock, 2001; Pomering and Johnson, 2009)
Identification of CSR structure *Definition of CSR decision-making processes and flows*	Determined by top management and not fully communicated inside the company or to stakeholders (Basu and Palazzo, 2008; Ligeti and Oravecz, 2009)
	Ineffectiveness of intra-firm communication, causing overstatement of sustainability aspects of a product/service from PR/marketing departments (Delmas and Burbano, 2011)
	Inability to engage in dialogue with multiple stakeholder groups (Weaver et al., 1999; Signitzer and Prexl, 2008)
Strategic communication task *The rationale and objectives of CSR communication strategy*	Dissimulation of the nature of the problem (Brown and Dacin, 1997; Laufer, 2003)
	Unclear communication strategy (Dawkins, 2005)
	Profit-motivation as the prime reason to engage in CSR (Becker-Olsen et al., 2006; Signitzer and Prexl, 2008)
Corporate communication style *The main argument and style of CSR communication initiatives*	Generic description of CSR initiatives without specific accompanying facts/data (Berens and van Rekom, 2008; Pomering and Johnson, 2009)
	Appealing messages not always based on reality (Cornelissen, 2008)
	Lack of third-party endorsement or positive WOM (Du et al., 2010; Fieseler et al., 2010; Parguel et al., 2011)

Figure 20: Dimensions of CSR communication and root causes of greenwashing

Source: Volero et al. (2016, p. 127)

Figure 20 provides a quick glimpse of the CSR dimension and the root causes of greenwashing (Volero et al., 2016). According to the author, four dimensions of CSR communication exist: communication ideal, identification of CSR structure, strategic communication task and corporate communication style.

The first dimension considers the communication ideal, which explores the idea of CSR that a company deems to pursue. However, greenwashing in the organisation would create unidirectional communication or superficial communications among employees. Peloza and Falkenberg (2009) argue that this greenwashing would ultimately lead to weak collaborations between the company and its stakeholders.

The second dimension caters for the CSR structure, which identifies the CSR decision-making process. According to Delmas and Burbano (2011), greenwashing is caused by the ineffectiveness of intra-firm communication, which causes the overstatement of sustainability aspects in the organisation.

Other pitfalls may include a short-term commitment to problem-solving and top management’s failure to communicate.

The third dimension is related to the strategic communication task and considers the rationale and objectives of the CSR communication strategy. The greenwashing pitfalls here include dissimulation of the problem, vague communication strategy and CSR employee calling orientation to earn profits.

The last dimension delves into exploring the corporate communication style. The main argument is to bring communication initiatives into the context of CSR. The most prominent pitfall of greenwashing is the generic nature of CSR initiatives with unrealistic appealing messages for communication.

Considering greenwashing and the researched organisation, a number of the dimensions of CSR are seen in Figure 20.

Becker-Olsen et al. (2006) outline that profit motive is a key greenwashing communication pitfall. This can be seen aligned to the starting point of CSR within the researched organisation as the motivation is outlined within the findings chapter to have come directly from a client who was the cornerstone for beginning what is now known as CSR. This is evidenced in Chapter 4.

It can also be seen in Basu and Palozzos’ (2008) research which outlines how greenwashing communication is very much dependent on the transparency within an organisation. From a greenwashing perspective, the research states that the CSR agenda is determined by top management and not fully communicated through the organisation. This strongly aligns with the findings in Chapter 4 about the lack of clarity and transparency of decision-making and those initial steps to start what is now known as CSR within the organisation.

Considering the topic of greenwashing and PR/marketing, both Basu et al. (2008) and Ligeti et al. (2009) outline that greenwashing can be seen in the overstatement of aspects of work. This is also evidenced in Chapter 4, where comments within the annual CSR reports based on work undertaken in the UK have been made to look like global objectives.

5.6 Conclusion

Considering greenwashing and the organisation being researched, I believe that the initial and early greenwashing seen within this research, however wrong, has had the desired impact on the work being continued. I believe there were aspects of overstatement and miscommunication through the early years and the early reports. However slow CSR has been implemented , it is taking shape within the organisation, emphasising doing good and ensuring communication and clear inclusion.

In the case of this organisation, it would appear there is recognition of misinterpretation and a willingness to right the wrong. Understanding has been quantified and the 'want to do good' is starting to be achieved at a systemic level. As a result, our understanding of the extent to which their disclosures provide comprehensive, material, credible and accurate information on their actual performances is limited.

This study analyses the CSR reports of the top 15 pharmaceutical companies worldwide through document analysis to add a rigorous perspective. I believe it will bridge the information gap and assist the literature gap by determining how these businesses publish reports that offer more details on their CSR activities, impacts and risks to allay the concerns of their various stakeholders and the general public. Pharmaceutical businesses must take all reasonable steps to enhance their operations and services and respond to societal issues to foster greater public trust. This approach will establish and maintain their corporate reputation, given its unparalleled impact on human lives. CSR has therefore taken on strategic importance for the pharmaceutical business (Smith, 2003, p. 72). For these reasons, CSR reports offer pharmaceutical companies a practical chance to interact with stakeholders and the media about their initiatives, such as the fight against fake drugs, access to life-saving medications for underprivileged populations and unreasonably high drug prices (Leisinger, 2005). The analysis and findings drew out these two key areas of discussion aligned to the research questions.

We will now move to the concluding chapter, where we will draw upon the original questions and look at limitations and recommendations. Despite the significant role pharmaceutical companies play in the field of CSR, there is not enough research on the CSR reporting practices of pharmaceutical companies (Lee and Kohler, 2010; Sweeney and Coughlan, 2008; Veleva et al., 2003).

CHAPTER 6: CONCLUSION

6.1 Introduction

This study has been designed to develop a comprehensive perspective regarding CSR against the prevailing backdrops, including perceived CSR and employee calling orientation. Therefore, the study has been motivated by two prime reasons. First, it explores the strategic CSR narrative and everyday talk in the context of the pharmaceutical industry. Second, my association with the industry for more than 15 years enabled me to link the study's findings with real-life experiences closely.

Given the motivations, this study firstly develops an understanding of the complex phenomenon of CSR. Its main objective is to present a case study of a pharmaceutical organisation that effectively operates in the sector and fulfils its CSR responsibilities. The study secondly focuses on the changing dynamics of CSR over the last decade. Chapter 2 mentions that the study bridges the gap between the academic and applied fields by examining a real-life case study. Thirdly the study analyses the emerging association between the pharmaceutical company and different organisational actors to assess the implications of CSR for the industry under consideration. Fourthly, it exclusively delves into exploring the changing dynamics of CSR by looking at both conventional and recent paradigms of CSR. This has illustrated the driving factors that have changed the idea of CSR. Fifthly, the perspectives of leadership and organisational actors have been separately analysed to enhance the inclusiveness of this study.

This chapter has been developed to re-visit the study’s research questions, as discussed in Chapter 1, and looks into the main objective and research questions. It integrates the study's findings with the research questions and the implications of CSR for the pharmaceutical industry.

In the subsequent section, the findings of the literature have been summarised. The chapter proceeds by explaining the future research and contribution of the study in terms of practicality and academic relevance. In another section, I have proposed recommendations based on my research findings. The next section unveils my journey as a researcher during this research. And the last part provides a summary of the chapter to conclude this study.

6.2 Re-Visiting the Research Questions

The first research question of the study revolves around exploring the extent of CSR as a core component for strategic narratives. The study has considered formal and informal strategic narratives per the firm's operational activities. The study has inquired into following research question:

1. "To what extent is CSR a core component of (formal and informal) strategic narratives and operational activities within the firm? How, when and why did this occur?"

The study's findings suggest that CSR is a multi-purpose phenomenon for different organisations. Henceforth, it can be viewed through environmental, social, economic and sustainable perspectives. CSR activities and operations in the pharmaceutical industry are subject to environmental issues. In order to further elaborate on the extent of CSR, the research question has been split into the following sub-questions:

a) "How have organisational actors within the company changed their interpretation and vision of CSR over time?"
b) "How do people at 'ground level' understand or interpret CSR, the formal strategic narrative for CSR and their role within it?"

These questions have been designed to point out the vision and perspective of organisational actors that have changed over time. The study has investigated that different narratives and interpretations exist, given the fact that organisational actors are working in the same organisation. Meanwhile, the other related question contemplates what employees at the ground level understand about CSR. Additionally, these employees have a formal role in defining the organisation's CSR. However, there is a contradiction among the employees regarding strategic narratives, as these are precisely related to the leadership and senior personnel.

6.3 Literature Findings

CSR has been a dynamic phenomenon over the past few years. Some define CSR as the idea that reflects the social imperatives and social consequences of business success (Matten et al., 2008; Sparkes et al., 2004; Boehm, 2002). Thus, CSR (and its alternative expressions) empirically consists of clearly articulated and communicated corporate policies and practices that reflect business responsibility for some of the larger societal good, including economic, social and environmental aspects (Boehm, 2002; Moon et al., 2005; Porter, 2006; Fombrun et al., 1997).

Thus, the study examines how these phenomena manifest themselves in the pharmaceutical industry, where ethics are not as high as many organisations believe they should be, with conflicts and questions about whether the sector can ever be as ethical as the public would like. What impact has this had on the evolving nature of CSR in this sector over the last decade?

The pharmaceutical industry, like many others, is under constant scrutiny for how it conducts business as it exhibits plausible implications for the health and lives of people.

With the global HIV/AIDS pandemics in the 1980s, increased outbreaks of Ebola in 2018 and the current Covid-19 pandemic which started in 2020, some critics have claimed that ‘Big Pharma’ companies have not been living up to their social responsibilities due to sustainability and survival issues (Carroll et al., 2014; Leisinger, 2009). There is increased interest in the sector by the media and general public, as well as the growing wave of demands on the pharmaceutical industry and the healthcare service. Pharmaceutical companies therefore cannot avoid becoming embroiled in debates about morals, ethics and animal rights. Conversely, the media and public coverage of pharmaceutical industry activities are frequently negative, emphasising the importance of an organisation's public image and relationships (Kermani, 2004).

Making an informed decision about CSR in the sector is a difficult task. One difficulty stems from the multitude of definitions from business and stakeholders in the realm of CSR and their conflicting views when considering the pharmaceutical sector, as well as the never-ending question of whether pharma can ever be fully socially responsible (Galston, 1998; Monnais et al., 2006; Lesinger, 2005). This ongoing debate is also explored in Droppert et al. 2015.

While CSR is highlighted within the literature, studies have been focused on the origins and development of CSR over time (McEwan, 2001; Knez-Riedl et al., 2006; Chaffee, 2017). This study highlighted the development in the concept of CSR relevant to enhancing the status of community, environment, morals and ethics, human rights and the treatment of employees within the workplace (Griffin and Mahon, 1997; Dahlsrud, 2008). Linking these areas back to both the organisation and the literature as outlined below.

- Reputation can be seen as a strategic asset that can produce tangible benefits, including the loyalty of employees, greater latitude in decision making and goodwill when crises hit (Beatty and Ritter, 1986; Milgrom and Roberts, 1986; Fombrun and Shanley, 1990; Fombrun, 1996; Little and Little, 2000), as well as consideration for risks, legitimacy and standards (Castka et al., 2007; Fransen, 2013).
- In terms of civic responsibilities, Porter and Kramer (2006) describe CSR as an emerging opportunity for businesses as it can offer a development opportunity through social approval.
- Li et al. (2007) and Stone et al. (2004) elaborate that development and innovation within an organisation's governance offer potential financial gain and business development for CSR initiatives (Porter and Kramer, 2006).

Yet, there is a specific gap between CSR and the pharmaceutical sector.

This research aimed to identify to what extent CSR is a core component of (formal and informal) strategic narratives and operational activities within the firm and how, when and why this occurred. It has been documented that the CSR agenda has been started within the organisation, there is room for improvement before it is deemed a key core strategy. The research has clearly outlined the timeline of the development of CSR within the organisation at a local UK level as well as at a global level which continues to develop today.

This opens up a discussion of the origins of CSR around the decades. In the context of the organisation, it is stated that CSR was set up fifteen years ago, back in 2008. This then poses a question about the starting point of CSR within the organisation. It is key at this stage to consider some of the theorists and researchers who have acknowledged CSR and outlined its starting point: first, within the global concept of CSR and second, within the organisational concept of CSR. One of the key considerations I found interesting while undertaking this research is the question: "Why did CSR take so long to get established within the researched organisation?"

In this regard, a clear starting point was confirmed based on a client's request. The respondent's request is highlighted in this research that through discussion and consideration, organisation-initiated CSR activities began back in 2000. Thus, initially developing a philanthropic activity aligned to client requirements is the prime factor in business development and ongoing relationship building.

Looking back at the literature, it could be said this is very much in line with research considering the tangible benefits of how CSR aligns with reputation, decision-making and goodwill (Fombrun, 1996; Little and Little, 2000). The organisation is demonstrating a need to address its CSR, whether for its benefit or, which is now obvious, for the needs of its stakeholders. CSR evolves and becomes a key component of organisational strategy and will be connected with 'doing good' without a focus on savings or PR-based client needs.

The study of Roome (1997) provides support for this claim. According to the author, the objective of business is to generate a profit. Sternberg (1997) states that just because an organisation is impacted by and affects some elements of the environment does not mean it is accountable for them. It corresponds to the organisation's unwillingness to consider CSR unless it has a benefit at a business growth level, as well as their lack of understanding and belief in CSR. CSR costs money, but it may be of more benefit by devoting time to the notion through PR and increased commercial growth. Indeed, as Roome (1997) states, the objective of business is to generate a profit. As evident from the research, this improvement at a business development level was the keystone for CSR within the organisation.

There were also the subset questions addressing how the organisational actors within the company changed their interpretation and vision of CSR over time and how people at 'ground level' understand or interpret CSR, its formal strategic narrative and their role within it. Initially, it is important to outline that the present literature does not provide consistent results on the link between CSR and employee work-related attitudes. Some studies have found the link is of a positive nature (Acutt and Hamann, 2003; Aguirre, 2005; Ali, 2006; Altschuller et al., 2008; Arslanagic-Kalajdzic and Zabkar, 2017; Avina, 2013). However, others have found that CSR has no direct or negative link with employee work-related attitudes (Bohinc, 2014; Ubler, 2011; Chatterjee, 2010). I would suggest that within this research, there is a very clear and positive link between CSR and employee work-related attitudes, the idea of which I have developed below. It is seen through the research undertaken that there was a desire from the organisational actors to be involved in the CSR agenda. I would suggest that these findings reflect academic research which shows CSR and employees' work-related attitudes are related in a very positive way. However, this research uncovered evidence of a lack of clarity, communication and understanding around CSR which hindered, in many instances, its development.

This was seen to be slowly changing, with emphasis at the local level growing and gradually becoming a European and then international group with the development of a board-level group in 2012. Yet this development was slow, and, in some cases, misinformation and misunderstanding resulted from miscommunication. It can be concluded through this research that communication, engagement and education on the subject of CSR are important factors to consider when designing and targeting organisational campaigns. They are also crucial when looking at opportunities for the organisation to excel in social and corporate environmental areas. Additionally, there should be an emphasis on ensuring that people understand how key organisational objectives align to any policies, legislation and governmental requirements. This would allow the organisational actors to be involved at a greater level due to a wider understanding of the organisation's needs, producing a more socially responsible and inclusive workplace.

6.4 Future Research

The study determined the CSR activities and operations in the context of the pharma industry. In this regard, a case study of a pharma organisation has been performed to explore the prominent CSR initiative and strategies. The research can further be extended to other pharma organisations by performing a comparative study. Scholars and practitioners may consider this study to compare different pharm industries. There is also a scope for future work to test the findings of these qualitative studies with the help of model estimation.

Future research on CSR and the pharmaceutical sector could analyse its changing nature by addressing a wider pool of organisations to ascertain if the same issues apply while also looking at how others are addressing and overcoming them. This is especially relevant given the evolving nature of the pharma sector and changes in thinking around CSR and sustainability. These changes match evolving client expectations where the CSR agenda is becoming more vital, harmonising with ethics and the overall business operation. The sector has limited academic papers on case studies. Further research looking at client influence over research and development within organisations would be an interesting study because it would benefit a wider pool of companies and help the sector develop its knowledge of client expectations. This links into the potential of a study into whether the pharma sector can ever truly be ethical.

The study findings can also be used to analyse the regulatory frameworks for different industries and their impact on CSR activities. There is a wide debate in the literature about whether the government must regulate the pharma industry to ensure CSR or not (Abraham, 2023; Osakwe, 2016; Vogel, 1998 Valverde, 2013) . Although pharma organisations are not compelled by law to address social concerns, the resources at their disposal are a distinct way to solve some of the problems highlighted? in this study. As a result, CSR calls for a high level of sensitivity from stakeholders and a readiness to work with elements of civil society that promote good faith. Furthermore, a separate study can also be performed to separately explore the phenomenon of perceived CSR for internal and external organisational actors.

6.5 Contribution to Practice

Given that the study aims to highlight the strategic narrative of different pharma industry personnel, there are practical contributions for varying stakeholders in the sector.

1 The study provides useful insights regarding CSR and its evolution over the last few years. It is imperative for academics and practitioners to perform such analyses as the concept of CSR has to evolve with the changing business environment. Thus, there is always a possibility for improvement in this research field as organisations' new concepts, operations and activities persistently follow.

2 There is a clear distinction between the conventional and contemporary concepts of CSR precisely at the organisational level. Meanwhile, different actors in the organisation consider CSR differently. The study has identified a dearth of uniformity regarding the idea of CSR. It is believed this distinction may result in unfavourable outcomes of practical, seen CSR and there needs to be a connect between the organisational actors and the organisations goals and objectives aligned to CSR.

3 The study contributes to theory and practice by closely examining the organisational actors and their perceived perspectives and responses to

CSR over time. The study's findings suggest there is no best or worst way to carry out CSR and its various activities. Rather, CSR's effectiveness is the crucial factor which helps organisations to stand out.

4 The other novelty of the study is that it has incorporated the dimension of employee calling orientation for implementing CSR. The study contributed to the existing CSR literature as it has identified variations in employee calling orientation and declares that this plays an important role in evaluating their activities in the organisation. Therefore, there is a high possibility that an increase in the employee calling orientation of employees would provide better CSR outcomes and reach. This implies that leaders and managers must consider the effects of different CSR components on employees while developing effective CSR strategies. It would ensure a collaborative environment in the organisation with the help of employee engagement in CSR policymaking. Thus, the study recommends employee engagement to enhance social responsibility.

5 The study has stressed employee calling orientation as companies with CSR activities tend to attract efficient employees who want to make a difference in the world, alongside good earnings. In large corporations, employees' strengths can be harnessed to develop CSR initiatives, resulting in significant achievements such as encouraging workplace morale and productivity.

6 The study stresses the collaboration between consumers and companies to make a difference in society, as successful CSR implementation requires collaboration. Companies and consumers can use social responsibility to make a positive impact on a variety of communities. Businesses that incorporate a social responsibility venture reflect values that inspire increased customer satisfaction and loyalty.

7 The case study analysis of the pharmaceutical company has been performed to determine the real-life experiences of participants and the implementation of CSR in the pharmaceutical industry. The study findings can be used to determine effective CSR strategies that can be used to improve society's welfare with organisations' participation. In this regard, organisations may shift away from profit-oriented motives and toward welfare-oriented outcomes. It is assumed that effective CSR

implementation benefits society and increases the profitability of organisations with efficacy.

8 Finally, the study seeks to establish a link between perceived CSR and its outcomes in the pharma industry. It is envisaged this will give important insights into how CSR is regarded. Furthermore, the study considered employee calling orientation, showing how the impact of CSR is reliant on this. According to the findings, employee calling orientation is a boundary condition in the relationship between perceived CSR and its outcomes (Colquitt and George, 2011).

This thesis adds to professional knowledge and practice by investigating how real CSR actions (both internal and external) influence the organisation. Correspondingly, the study also looks into the impact of CSR actions on the development of perceived CSR. While considering and reviewing CSR activities, it has been found that specific actions affect the internal organisational actors. Given the study's findings, it has also been demonstrated that CSR practices are highly dependent on the underlying alternative mechanisms. These mechanisms have later been termed as perceived external reputation and perceived internal esteem. The study has identified that CSR and organisational identification components are highly connected and interlinked with internal and external aspects of organisations.

The study's findings align with the work of Aguinis and Glavas (2012). The authors refer to the significance of alternative mechanisms to implement CSR effectively at the organisational level. The findings also emphasise the importance of understanding such mechanisms regarding employee outcomes. Furthermore, identifying such mechanisms must be a continuous process, as this would be an effective tool to help organisations strengthen their capacity to manage the impact of CSR initiatives (Farooq et al., 2014). This would also ensure a collaborative mechanism and understanding between the organisation, employees and customers. However, the findings are different because the employee calling orientation and perceived CSR have been widely overlooked, as discussed in Chapter 2.

6.6 Contribution to Knowledge

As mentioned earlier, the study has highlighted the differences between the classical versus the contemporary perspective of CSR. It has also provided a comprehensive historical review of CSR over the years with the help of academic evidence. Apart from the conceptualisation of CSR, this study has made several contributions to the field of CSR. This is the first study on the organisation and the first study on this research topic specific to the pharmaceutical sector. Hence this expands our knowledge in sectors where CSR is particularly underdeveloped.

The study identifies both internal and external factors influencing CSR implementation. It acknowledges the roles of different organisational actors in implementing CSR effectively, while also highlighting the risk of greenwashing due to external pressures.

The research reviews the behaviour of organisational actors and their perception of CSR in the context of miscommunication and lack of involvement of employees, shedding light on areas for improvement in organisational practices.

The study reviews the calling orientation of the organisational actors in the context of miscommunication and lack of employee involvement in CSR initiatives,. This increases our knowledge of the importance of making employees an integral part of the process. By examining how organizational actors perceive and react to CSR over time, the research underscores the importance of considering employee calling orientation in evaluating CSR activities. The research suggests that managers must tailor CSR strategies to accommodate different employee orientations to ensure collaboration and engagement.

6.7 Recommendations

In the previous section, the study's practical and academic contribution has been evaluated. Following on from that, this section sheds light on the feasible policy interventions for all pharmaceutical industry stakeholders. In this regard, the study proposes the following policy recommendations:

- Telling the truth: From a practical standpoint, it seems there should be a clear pledge from organisations to ensure they express the CSR commitment of the company. Therefore, the study suggests that such information must be rich and fact-based. It is presumed that communication channels must be concise and accurate to acquire the desired targets of social organisations. Thus, honesty and loyalty to the organisation and society are crucial for internal and external components. Overstatement of CSR initiatives would not have any impact on the organisation; rather, it would affect its brand and reputation. The managers must also reveal the truth so they can avoid selective disclosure. The problem of selective disclosure arises when organisational strategies are decoupled with CSR initiatives. The managers and senior leadership are thus required to convey a clear and balanced perspective of the organisation regarding its actions and initiatives. They will have to ensure that organisations would have no association with the activities, creating mismanagement in society during the production and branding of products. The study recommends that organisations be truthful to their customers and society to create a healthy ecosystem.
- To avoid misleading communications: During the interviews with the participants, I identified a very important point raised by most participants: the presence of misleading communications. It has been observed that to meet the expectations of stakeholders, organisations eagerly avoid proper communication rules. Most organisations do not prefer to keep up communicating something that is not entirely true or only partially true. Thus, organisations should communicate the true information, as misleading information would lead to severe health issues for a pharmaceutical company or industry.
- Stakeholder perception: There is no doubt that stakeholder perceptions are crucial for the growth of an organisation. Every organisation endeavours to satisfy its stakeholders by considering their perceptions as valuable. However, the study's findings suggest it is critical to implement CSR and only those perceptions that must be entertained are in line with the benefits of consumers and society. It is also convincing because different stakeholders exhibit differences in opinion and the same

message may be appropriate and sincere to one receiver but not credible to another.

- Strategic CSR: A comprehensive review of the literature reveals that most of today's senior leadership considers CSR a strategic initiative. This could be attributed to the fact that organisations, and more precisely the pharma industry, are more commercialised to sell their products in the market. Commonly, organisations are now facing more competition than ever before. The associated risk of the pharma industry in this situation is exceptional because stakeholders frequently regard CSR communication as a strategic tool. The study recommends that CSR is not entirely credible to be treated strategically. Rather it must be considered on its own beliefs and realities, in and of itself. When there is a credibility gap between companies and stakeholders, inconsistency of perception arises.
- Sustainability and CSR: Over the last decade, the sustainability paradigm has extensively accompanied the idea of CSR. It can generally be observed that sustainable practices are being incorporated into business strategies. This is the reason the majority of customers in the US and Canada favour businesses that protect the environment and uphold ethical standards (Orts et al., 2022). The study recommends integrating these strategies into the marketing campaigns of products while associating these with CSR awareness. Here a question arises of how this is possible, given that many businesses lack transparency in their marketing and environmental practices. The study suggests that organisations enter the market with catchy slogans. Though it is not new, many pharma companies fail to make an impact that can be quantified as positive.
- Avoiding greenwashing: It has been extensively argued in this study that companies that engage in greenwashing are supposed to be more exposed to losing legitimacy because credibility is determined by a subjective evaluation process (Jackob 2008). Through greenwashing, they are deceiving their customers. For instance, businesses' unsupported promises of green practices are more of a step back than a stride forward when reducing the collective carbon footprint. Organisations should avoid such practices by making real efforts rather than just assigning big budgets to advertising and marketing, as the shift of organisations to environmentally conscious purchasing is crucial. In this direction, using

certifications, straightforward language and messages will engage the internal organisational actors, ensuring understanding and buy-in and eliminating external scepticism around greenwashing.

- Developing trust: The greenwashing trap can also be avoided by establishing a strong association between the product and the customer. It is the prime reason businesses engage in greenwashing, yet it can be used to outsource the possibility of moral dishonesty. Greenwashing is problematic because businesses use the idea of sustainability without making efforts to be sustainable. The other major reason is that consumers still practise unsustainable habits without realising them. Thus, it is suggested that companies should highlight their green claims to enlighten consumers' perspective on being sustainable and facilitate society to be responsible enough to acquire CSR objectives. Consumers are generally proud of their environmental activities and genuinely care about the environment. In this regard, organisations must consider that CSR requires honest efforts, not because they are trying to leverage the power of sustainable marketing. False advertising deceives consumers, which is another problem. It is presumed that developing trust between customers and buyers would enhance the possibility that a client would buy a product repeatedly. This can only be done by developing trust for CSR and sustainability and by clients making efforts to be responsible. The trust between the company and the customer is thus imperative for achieving real CSR benefits. The participants in this study have also agreed with this suggestion as they believe that honesty fosters trust. This raises the possibility that customers will promote a brand to others, so increasing demand, profitability and good brand reputation over a limited period.
- Telling the story: Organisations need time to tell their stories to their customers to create awareness about their products. This intervention is crucial because the pharma industry is more prone to misinformation after Covid-19 hit the global world. The pandemic has offered corporates (and business managers) the Elkington opportunity to set the example during Covid-19 setbacks and lockdowns to continue implementing the Sustainable Development Goals (SDGs) at various scales as part of their CSR strategy. Thus, it is highly recommended that the pharma industry explains organisations' role in the CSR process. This does not mean that

the CSR activities should be interpreted as the organisation's sole purpose. Still, the organisation should present the strategy's full impact and instigate it as part of its core strategy to clearly understand what each organisational actor can do to contribute to the overall process. Thus, they would remove confusion and create unity and progression towards the organisation's CSR objectives.

- Proper CSR implementation in large and small enterprises: It is high time for organisations (both large and small) to play their part in CSR implementation. It is a well-evidenced fact that implementing it in larger businesses and social responsibility in small businesses is rudimentary for the sustenance of the pharma industry. The terms 'static' and 'philanthropic' are no longer appropriate. Additionally, it no longer qualifies as a standalone example of 'green marketing' or 'cause-related marketing. Instead, CSR is now multi-levelled and places initiatives for addressing the most difficult problems in the world at the core of the business model. Despite the difficulties of Covid-19, social responsibility and CSR are evolving (Carroll, 2021). The SDGs offer a practical strategy for addressing this situation and a mechanism to help societies get through and past the Covid-19 pandemic (van Zanten and van Tulder, 2020).
- Learning and development: The study has highlighted various practical and academic contributions to the CSR literature and the pharmaceutical industry. Therefore, organisations must collaborate with educational institutions to create a link between academia and the business industry. This would develop a mindset among students to be CSR-responsible and promote innovation for CSR's implications. It is clear that education and understanding are key, and, as such, a recommendation would be for the organisation to look at what education activities are available to them to ensure understanding and alignment from a leadership perspective through to the organisational actors. This would allow for individual development with the added benefit to the organisation as it traverses its journey of CSR.
- Employee calling orientation: There is a dire need to involve the employees of organisations in the entire CSR implementation procedure from planning to execution. The study's findings suggest that employees must be loyal and responsible for completing their tasks. Organisations

must trust their workers so their greater work engagement can be used to develop higher levels of perceived internal and external CSR. These indirect measures would lead to stronger indirect benefits given the substantially higher levels of person-organisation fit. This study motivates pharma managers and supervisors to plan, allocate and utilise CSR investments, strategies and practices by elucidating the relationship between perceived CSR initiatives and customer-oriented actions.

- Perceived CSR: To enhance the effectiveness of CSR in organisations, it is important to develop different mediation models with the help of CSR at the academic level. These models must consider employee calling orientation, specifically employee calling orientation (both external and internal) to assess the real impact of CSR. This will uncover some of the abandoned experiences of employee calling orientation and provide a more rigorous perspective into the perceived CSR-employee calling orientation associations.
- Objective-based CSR: The pharma industry has to be more objective-based in production and management. Organisations have to be more specific and execute applied objectives. Additionally, organisational goals must be concerned with R&D activities to produce new medicines or vaccines with an incentive to improve the diagnosis.
- UK pharma industry: Pharma has significant moral challenges which are unique to the industry and could jeopardise efforts to uphold social responsibility. For instance, the UK pharma industry is important as about one-third of animal research is carried out by or funded by it. In this regard, better toxicity testing methods and issues raised by involving animals and testing animals for pharmaceutical gain have aroused intense debate, particularly within the UK. Some of the research is fundamental as it looks at healthy biological functions and the development of diseases. Thus, the industry’s stake must be kept high so the ongoing struggle for the pharmaceutical industry can be handled. Pharmaceutical companies in the UK carry a great burden as businesses work to advance ethical best practices and corporate social responsibility. It can therefore be anticipated that the sector's future depends on its progress against ideas of immoral and unethical behaviour.

- Pharma and CSR: Pharmaceutical corporations uphold a high social responsibility as the medical field serves a great population. Accessing the industry's products may be the difference between life and death. Thus, pharmaceutical organisations need to be more aware of their performance and might use their objectives and strategies to undercut the state's ability to defend the right to pharmaceuticals. Foreign investments have been restricted due to the limited ability of economies to mitigate the risk related to socio-economic issues. In this sense, a major contributing factor is the lack of effective governance and CSR processes available to safeguard the investment opportunities of pharmaceutical organisations. Corporate governance norms must evolve throughout time to promote more openness in financial reporting and foster a competitive capital market globally. This way, the limited accessibility of CSR can be broadened.
- Role of government: Turning to the implementation of CSR, this study has concluded there is a need for more research and discussion on the CSR strategies used by pharmaceutical organisations to strengthen the capacity of the industry. In this regard, the industry's capacity can be increased by the government's regulations to sustain the right to medications.
- Critical examination of CSR techniques: I suggest a rigorous process to critically examine different CSR techniques used by the pharma industry. With the help of such evaluation, it can be demonstrated what the scope of certain pharma-based business organisations is to engage in CSR-specific activities. This would also help investigate whether organisations exploit social welfare for financial gain. This problem is prominent not only in pharma but many other industries of emerging economies, where inclusive growth has the potential to increase social wellbeing.

6.8 My Research Journey

My first challenge was the problem of fatigue and burnout – working on something and finding that I may have fallen out of love with the subject (or was it the organisation?) This was something that academics discussed, and others had cautioned me about due to the personal nature of my research and the change in work circumstances. As a result, I was aware that researchers could experience physical and emotional exhaustion during the process. For some, it is due to the sheer number of interviews they need to undertake within a short period, and they forget the hours required to transcribe, code and document. For others, it is a result of the content of the interviews and the stories and emotions they are being exposed to regularly, along with changing circumstances (Dickson-Swift et al., 2007; Wilkes, 1999); for me, it was a lot of both.

Doing consecutive interviews on such a personal work topic started to take its toll. This was not something that happened initially; it was cumulative and linked to the review of the hidden words underneath the narrative of the organisational actors, which had to be documented and interpreted, adding time and pressure along with the change in working circumstances. Although I constantly reflected on the organisational actors' narrative, I found it emotionally and physically draining. This was not wholly negative, as it offered a great opportunity to immerse myself in the data and have moments of clarity and inspiration, where the significance of aspects of the interviews became clear, and strands of real business-related suggestions could be interpreted.

What I was experiencing during this phase of my research was not something new; it was what many researchers before and many to come after me would experience. Researchers are always susceptible to the emotional pressures of research (Howarth, 1998), especially when looking at topics they are involved in and find they have a passion for. The research process can evoke highly emotional responses in not only the participants but also in members of the research team (Lalor et al., 2006). The impact, or emotional distress, experienced can vary from researcher to researcher and by topic. These can cause researchers to examine their own life more closely and reflect on the positives and negatives that lie in their past and possibilities for the future. This can cause guilt, fear and embarrassment (Howarth, 1998).

For researchers such as myself, who research the experiences and emotions of others and feel the privilege and pain of the topic through others' eyes, the journey can be more intense and difficult than first imagined (Bourne, 1998). "The effect of being involved in, and in a sense, sharing the private world of people to share their psychologically and emotionally wrenching experience" (Sampson et al., 2008, p. 923).

I quickly realised it would be an emotional journey, although I believed it would be one I could cope with. I knew it was likely that my own experiences would resonate with the stories I was hearing from the companies and organisational actors. Social scientists react to their participants' stories (Hubbard et al., 2001), especially if they are involved at a business or a personal level. This allows me to be more critical and construct a clear, focused conclusion with key recommendations (Hubbard et al., 2001; Mitchell and Irvine, 2008; Lalor et al., 2006). At this point, the researcher's personal and private emotional world meets the public world of research (Bourne, 1998; Gould and Nelson, 2005). Through participants, we perceive our various selves at several levels – professional, personal, public and private (Tillmann-Healey and Kiesinger, 2001). In my research, I have discovered that researcher accounts and actions influence the choice of topic, giving researchers, in this case myself, the time and added construct to reflect on our self, lives, experiences and past events (Sampson, 2008). We can also engage in self-examination and reflection, as well as significant personal learning and change. I have found that essentially this is the case in my research.

I find that I liken my experience to Heidegger's notion of temporality and thrownness: "I have a past that I always carry with me, that must serve as a foundation for my current existence, and which defines and limits my future possibilities" (Watts, 2001, p. 34). My history of the subject and emotions around the organisation in the context of the research are indisputable, and these emotions have continued to influence all aspects of my life, shaping the way I now perceive my future and opening my eyes to the researched topic for future implementation.

6.9 Chapter Summary

Corporate social responsibility is a type of worldwide private corporate self-regulation that tries to promote charitable, activist or philanthropic social goals by participating in, or encouraging, volunteer work or other morally virtuous behaviours. CSR used to be able to be categorised as an internal organisational policy or a business ethics strategy, but that was before numerous national and international regulations were created. It has been advanced above individual or even sector-wide initiatives by several organisations. Contrarily, it has long been seen as a type of corporate self-regulation. Over the past ten years or more, it has substantially shifted from volunteer choices at the level of individual organisations to required programmes at regional, national and worldwide levels.

While there seems to be general agreement that businesses of all shapes and sizes should act responsibly toward others, there has not been much discussion on how businesses might expand their CSR initiatives.

From an organisational perspective, CSR is typically viewed as a strategic project that enhances a brand's reputation. Therefore, for social responsibility programmes to be effective, they must be incorporated into and correspond with a business model.

Via certain models, a company's CSR initiatives go beyond regulatory compliance and involve activities that appear to serve some societal good, further than the enterprise’s objectives and what is required by law (Carroll, 2016).

Businesses may also take part in CSR for ethical or strategic reasons. CSR may increase company revenues from a strategic standpoint, especially if they actively identify their initiatives’ good and bad results. These advantages are partly attained through raising ethical standards and good public relations to reduce commercial and legal risk by accepting accountability for company conduct. CSR initiatives enable the business to benefit all its stakeholders, including the environment, customers, workers, investors and communities. From an ethical standpoint, some companies will implement CSR policies and practices due to senior management's ethical convictions. For instance, the CEO of the outdoor clothing company Patagonia contends that endangering the environment is morally wrong.

Recently, organisations have been more inclined to emphasise social responsibility. This is why the concept of CSR is now more dynamic and captures different social fields. For instance, CSR is justified whether organisations advocate women's rights, protect the environment or attempt to eradicate poverty on a local, national or global scale. From a reputational standpoint, socially responsible companies project more appealing images to consumers and shareholders, benefiting their bottom lines. CSR exhibits plausible implications for the inner environment of organisations. Employees are empowered by a social responsibility to use corporate tools to do good. Being a responsible business can help a corporation's brand and image, and social responsibility programmes can enhance staff morale and increase productivity, impacting the company's profitability. Social responsibility initiatives implemented by businesses can also increase customer retention and loyalty, giving companies an advantage over their competitors by inculcating outstanding and optimistic brand recognition.

Adopting socially responsible policies helps a company attract and retain customers, which is critical to its long-term success. Furthermore, many people will gladly pay a premium for goods if they know a portion of the company's profits will be directed toward social causes that are important to them. Companies interested in supporting the local community may also see increased foot traffic. For example, banks that make loans to low-income families are likely to see an increase in business. Employees at organisations with a high sense of purpose are more energised, inspired and dedicated, and 92% of employees at socially responsible companies are more likely to suggest their workplace to those in their network who are looking for a job (Guest, 2002).

Any effort, no matter how modest, can affect a community. Even if small businesses and start-ups cannot do so, giving money or resources to charities can have a significant positive impact. Companies can get started by planning modest fundraising events, promoting volunteerism, defining a social mission and specific goals, putting staff education programmes into place or collaborating with other companies who share the same philosophy. Therefore, managers must persuade and show they are committed to leading their organisations to success in the future while entirely eradicating or, at the very least, achieving the lowest level of negative spill-over or harm to the commons. However, because these reports are not held to the same rigid requirements as financial reporting, pharmaceutical company CSR reports' contents remain largely up to management's whim. This results in huge variances in the level of detail provided in these findings by their corporate partners. The range of underlying processes these businesses use to develop their CSR strategy, come to choices and act is another factor contributing to the divergence in CSR reporting methodologies.

Referring to the pharma industry in the UK, well-known pharmaceutical organisations can play their part in raising awareness regarding CSR activities. They may motivate large and small organisations to consider CSR an important topic. Hence, CSR activities and operations must be open to cope with the economy and industry's social, environmental and economic issues. Pharmaceutical organisations must prioritise important CSR measures for sustainability and environmental concerns. Furthermore, there is little discussion of human rights in evaluations of pharmaceutical corporations, CSR initiatives and supply chain data. These point out the limitations of CSR as most organisations try to justify their over-budget marketing by these arguments.

On the whole, I have analysed the fact during this research that the pharma industry has the potential to execute CSR activities effectively. However, certain issues and challenges must be addressed to ensure its successful implementation. This study has identified a few relevant implications for the pharma industry in the context of both applied and academic contributions. The study's findings suggest that keeping all other things intact, the role of CSR in the pharma industry cannot be overlooked. CSR activities of pharma organisations must be taken as a case study to deal with complex CSR situations. In this regard, organisations may affect the potential for inclusive growth under exclusionary socio-economic settlements.

CSR has developed into a crucial instrument for ensuring the competence of corporate organisations. This is why the pharma industry has evolved, a potential research field to greatly alter or transform CSR tools. Even though the company's codes (e.g. law, morality and behaviour) are a primary tool for applying social responsibility practices, organisations still could not deal with CSR's divergent yet challenging aspects. This could be due to the dearth of employee calling orientation and how CSR is perceived by both internal and external actors of organisations.

CSR has also become a well-established corporate strategy in academic research and real-world application. The reasons for implementing CSR activities must thus be investigated to identify the driving factors of CSR. This study has highlighted the organisational actors, employee calling orientation and perceived CSR. Similarly, the reasons are different from one industry to another, one organisation to another organisation and even from one economy to another economy.

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Appendix

Appendix 1

Annual report summary	
Date Created	19 July 2013

Your details
Phase: 1
Reporting Year: 2010/2011
CRC reference number: CRC8145364
Addressee: [redacted]

Total Participant Electricity and Gas Supplies* (this excludes supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)
Electricity	21,291,225	82,303	kWh	11,566
Gas	54,255,791		kWh	9,961

*if you are re-submitting your 2010/11 or 2011/12 report the figures in this box should be your 'Core Electricity and Core Gas Supplies (excluding supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)' as defined by the CRC Energy Efficiency Scheme Order 2010.

Emissions for annual reporting year 2010/2011
Total CRC Emissions (tonnes of CO2): 21,532

SGU emissions

SGU name	SGU emissions (tonnes of CO2)
[redacted]	1,487
	20,045

Early action metrics

Emissions covered by carbon trust standard or equivalent

Emissions (tonnes of CO2)	Scheme
0	None
Emissions covered by voluntary AMR - percentage:	

Turnover/ expenditure for report year:

Renewable energy data

Type	Kilowatt Hours	Tonnes of CO2

Corporate responsibility responses

Type	Answer
Discloses long term reduction targets	No
Discloses performance against long term reduction targets	No
Names director responsible for energy use	Yes
Engages employees in reduction of energy use	Yes
Report comments: Current Carbon reduction strategy in effect. Information and updates on all current and future carbon reduction projects are communicated on a UK wide system and provided to the global energy team via the named person.	

Re-submitted 2010/11 or 2011/12 reports

Residual measurement list fuels (This box will only be populated if you are re-submitting a report for 2010/11 or 2011/12 that includes residual fuels.)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)
Natural Gas	31,899		kWh	5

CRC Energy Efficiency Scheme

Appendix 2

Annual report summary	
Date Created	19 July 2013

Your details
Phase: 1
Reporting Year: 2011/2012
CRC refere[redacted]
Addressee: [redacted]

Total Participant Electricity and Gas Supplies* (this excludes supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)
Electricity	22,769,475	63,103	kWh	12,355
Gas	52,659,413		kWh	9,668

*if you are re-submitting your 2010/11 or 2011/12 report the figures in this box should be your 'Core Electricity and Core Gas Supplies (excluding supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)' as defined by the CRC Energy Efficiency Scheme Order 2010.

Emissions for annual reporting year 2011/2012
Total CRC Emissions (tonnes of CO2): 22,028

SGU emissions

SGU name	SGU emissions (tonnes of CO2)
[redacted]	1,418
	20,610

Early action metrics

Emissions covered by carbon trust standard or equivalent

Emissions (tonnes of CO2)	Scheme
0	None
Emissions covered by voluntary AMR - percentage:	

Turnover/ expenditure for report year:

Renewable energy data

Type	Kilowatt Hours	Tonnes of CO2

Corporate responsibility responses

Type	Answer
Discloses long term reduction targets	Yes
Discloses performance against long term reduction targets	Yes
Names director responsible for energy use	Yes
Engages employees in reduction of energy use	Yes

Report comments: The Carbon Trust Standard has been acheived for Covance Ltd UK based sites. All meters are AMR including Gas. Covance Laboratories Ltd is responsible for spearheading the global energy reduction of Covance Inc.

Re-submitted 2010/11 or 2011/12 reports

Residual measurement list fuels (This box will only be populated if you are re-submitting a report for 2010/11 or 2011/12 that includes residual fuels.)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)
Natural Gas	28,474		kWh	5

Appendix 3

Annual report summary	
Date Created	25 July 2013

Your details
Phase: 1
Reporting Year: 2012/2013
CRC reference number: CRC8145364
Addressee: [redacted]

Total Participant Electricity and Gas Supplies* (this excludes supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO_2)
Electricity	21,276,038	136,977	kWh	11,591
Gas	59,004,394	123,652	kWh	10,857

*if you are re-submitting your 2010/11 or 2011/12 report the figures in this box should be your 'Core Electricity and Core Gas Supplies (excluding supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)' as defined by the CRC Energy Efficiency Scheme Order 2010.

Emissions for annual reporting year 2012/2013
Total CRC Emissions (tonnes of CO_2): 22,448

SGU emissions

SGU name	SGU emissions (tonnes of CO_2)
[redacted]	1,480
	20,968

Early action metrics

Emissions covered by carbon trust standard or equivalent

Emissions (tonnes of CO_2)	Scheme
22,448	Carbon Trust Standard

Emissions covered by voluntary AMR - percentage:

Turnover/ expenditure for report year:

Renewable energy data

Type	Kilowatt Hours	Tonnes of CO_2

Corporate responsibility responses

Type	Answer
Discloses long term reduction targets	Yes
Discloses performance against long term reduction targets	Yes
Names director responsible for energy use	Yes
Engages employees in reduction of energy use	Yes

Report comments: The Carbon Trust Standard has been achieved for Covance Ltd UK based sites. All meters are AMR including Gas. Covance Laboratories Ltd is responsible for spearheading the global energy reduction of Covance Inc.

Re-submitted 2010/11 or 2011/12 reports

Residual measurement list fuels (This box will only be populated if you are re-submitting a report for 2010/11 or 2011/12 that includes residual fuels.)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO_2)

Appendix 4

Annual report summary

Date Created	25 July 2014

Your details

Phase: 1
Reporting Year: 2013/2014
CRC reference number: CRC8145364
Addressee: [redacted]

Total Participant Electricity and Gas Supplies* (this excludes supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)
Electricity	20,414,947	100,863	kWh	11,104
Gas	52,078,476	171,899	kWh	9,595

*if you are re-submitting your 2010/11 or 2011/12 report the figures in this box should be your 'Core Electricity and Core Gas Supplies (excluding supplies of gas to an EU ETS installation or CCA facility, and supplies of electricity to a CCA facility)' as defined by the CRC Energy Efficiency Scheme Order 2010.

Emissions for annual reporting year 2013/2014

Total CRC Emissions (tonnes of CO2): 20,699

SGU emissions

SGU name	SGU emissions (tonnes of CO2)
[redacted]	1,183
	19,516

Early action metrics

Emissions covered by carbon trust standard or equivalent

Emissions (tonnes of CO2)	Scheme

Emissions covered by voluntary AMR - percentage:

Turnover/ expenditure for report year:

Renewable energy data

Type	Kilowatt Hours	Tonnes of CO2

Corporate responsibility responses

Type	Answer
Discloses long term reduction targets	Yes
Discloses performance against long term reduction targets	Yes
Names director responsible for energy use	Yes
Engages employees in reduction of energy use	Yes

Report comments: The Carbon Trust Standard has been achieved for Covance Ltd UK based sites. All meters are AMR including Gas. Covance Laboratories Ltd is responsible for spearheading the global energy reduction of Covance Inc

Re-submitted 2010/11 or 2011/12 reports

Residual measurement list fuels (This box will only be populated if you are re-submitting a report for 2010/11 or 2011/12 that includes residual fuels.)

Fuel source	Actual supply	Estimated supply	Measurement unit	Calculated emissions (tonnes of CO2)