CHALMERS
UNIVERSITY OF TECHNOLOGY

Striving for Impact through Corporate Social Responsibility:

Exploring Predictors, Processes and Outcomes

Master's thesis in Quality and Operations Management

Elísabet Ásta Guðjónsdóttir
Krista Hellberg Mörland

DEPARTMENT OF TECHNOLOGY MANAGEMENT AND ECONOMICS
DIVISION OF INNOVATION AND R&D MANAGEMENT

CHALMERS UNIVERSITY OF TECHNOLOGY
Gothenburg, Sweden 2024
www.chalmers.se

Striving for Impact through Corporate Social Responsibility:

Exploring Predictors, Processes and Outcomes

Elísabet Ásta Guðjónsdóttir
Krista Hellberg Mörland

Department of Technology Management and Economics
Division of Innovation and R&D Management
CHALMERS UNIVERSITY OF TECHNOLOGY
Gothenburg, Sweden 2024

Striving for Impact through Corporate Social Responsibility:
Exploring Predictors, Processes and Outcomes
ELÍSABET ÁSTA GUÐJÓNSDÓTTIR
KRISTA HELLBERG MÖRLAND

© ELÍSABET ÁSTA GUÐJÓNSDÓTTIR, 2024
© KRISTA HELLBERG MÖRLAND, 2024.

Department of Technology Management and Economics
Chalmers University of Technology
SE-412 96 Gothenburg
Sweden
Telephone + 46 (0)31-772 1000

Gothenburg, Sweden 2024

Striving for Impact through Corporate Social Responsibility
Exploring Predictors, Processes and Outcomes

ELÍSABET ÁSTA GUÐJÓNSDÓTTIR
KRISTA HELLBERG MÖRLAND

Department of Technology Management and Economics
Chalmers University of Technology

ABSTRACT

Corporate Social Responsibility (CSR) initiatives and actions toward creating a better local society are often strategic approaches that companies consider vital for their success and long-term profitability. Companies engage in CSR based on various motives, with multiple factors impacting the processes and leading to different outcomes. The aim of this study is to explore the diverse predictors, processes, and outcomes of CSR, providing a deeper understanding of how organisations implement CSR from a multilevel perspective. By using a comparative qualitative research method, this study conducted semi-structured interviews with representatives from seven different companies in the Gothenburg area.

The analysis of the data revealed several key findings. Firstly, instrumental and normative motives were identified as driving motivators for CSR engagement, underlining the importance of aligning organisational values with societal responsibilities. Intrinsic motivation serves as an important individual-level predictor for CSR engagement, transferred to the organisational-level mediating effect of managerial interpretations of CSR as an opportunity. Secondly, stakeholders' collaboration and engagement enhance the impact and effectiveness of CSR initiatives. Finally, CSR initiatives lead to different outcomes, including strengthened stakeholder relations, enhanced reputation, and increased customer preference.

By aligning CSR activities with stakeholder expectations and organisational values, organisations can enhance their societal impact and contribute to sustainable development. The results of this thesis are limited to the geographical and socio-economic context of Gothenburg or similar areas and the data was collected at the organisational-level, therefore future research can further explore the multilevel interactions to better understand cross-level interaction.

Keywords: Corporate Social Responsibility, Societal Responsibility, Stakeholder engagement, Creating Shared Value, Strategic CSR, Sensemaking, Collaboration

Acknowledgments

First of all, we would like to thank our supervisor at Chalmers University of Technology, Hendry Raharjo for his insightful guidance, feedback, patience and advice throughout the process of this thesis. Secondly, we would like to thank Per Östling at First To Know AB Scandinavia for providing us with contacts and guidance.

We also want to thank all the interviewees, who took the time to participate and were willing to share their experiences and thoughts. Lastly, we thank our friends and family for the emotional support, understanding, and encouragement to get through this thesis.

Thank you,
Elísabet Ásta Guðjónsdóttir
Krista Hellberg Mörland

Table of Content

1 INTRODUCTION 1

1.1 AIM 2
1.2 RESEARCH QUESTIONS 2
1.3 DELIMITATIONS 3

2 THEORETICAL FRAMEWORK 4

2.1 CORPORATE SOCIAL RESPONSIBILITY 4
2.1.1 Strategic CSR 4
2.1.2 Key Components of CSR Integration 5
2.2 MULTILEVEL PERSPECTIVE OF CSR 7
2.2.1 Predictors of CSR 7
2.2.2 Moderators and Mediators of CSR Outcomes 8
2.2.3 Outcomes of CSR 9
2.2.4 CSR Cross-level Interactions 9
2.2.5 Sensemaking 10
2.3 EMPLOYEE MOTIVATION 11
2.3.1 Self-Determination Theory 11

3 METHODOLOGY 12

3.1 QUALITATIVE RESEARCH STRATEGY 12
3.2 RESEARCH DESIGN 12
3.3 DATA COLLECTION 13
3.4 LITERATURE REVIEW 13
3.4.1 Primary Data 13
3.4.2 Secondary Data 15
3.5 DATA ANALYSIS 15
3.6 ETHICAL ISSUES AND QUALITY OF THE STUDY 16

4 RESULT AND ANALYSIS 17

4.1 COMPANY A 17
4.1.1 Predictors 17
4.1.2 Mediators and Moderators 20
4.1.3 Outcomes 21
4.1.4 Framework 23
4.2 COMPANY B 23
4.2.1 Predictors 23
4.2.2 Mediators and Moderators 24
4.2.3 Outcomes 25
4.2.4 Framework 27
4.3 COMPANY C 27
4.3.1 Predictors 27
4.3.2 Mediators and Moderators 29
4.3.3 Outcomes 30
4.3.4 Framework 31
4.4 COMPANY D 32
4.4.1 Predictors 32
4.4.2 Mediators and Moderators 33
4.4.3 Outcomes 35
4.4.4 Framework 36
4.5 COMPANY E 36
4.5.1 Predictors 36
4.5.2 Mediators and Moderators 37
4.5.3 Outcomes 40
4.5.4 Framework 41
4.6 GOVERNANCE STRUCTURE OF COMPANY F AND G 41
4.7 COMPANY F 42
4.7.1 Predictors 43

4.7.2 Mediators and Moderators *43*
4.7.3 Outcomes *44*
4.7.4 Framework *45*
4.8 COMPANY G 45
4.8.1 Predictors *46*
4.8.2 Mediators and Moderators *47*
4.8.3 Outcomes *48*
4.8.4 Framework *50*
5 DISCUSSION 51
5.1 PREDICTORS OF CSR 51
5.1.1 Most common predictors *52*
5.1.2 Less Common Predictors *53*
5.1.3 Rare Predictors *55*
5.2 PROCESSES OF CSR 56
5.2.1 Most common factors *57*
5.2.2 Less common factors *60*
5.2.3 Rare factors *61*
5.3 OUTCOMES OF CSR 63
5.3.1 Most common outcomes *64*
5.3.2 Less common outcomes *65*
5.3.3 Rare outcomes *67*
6 CONCLUSION 68
6.1 ANSWERS TO RESEARCH QUESTIONS 68
6.2 LIMITATIONS AND FUTURE WORK 69
REFERENCES 71
APPENDIX A 74
APPENDIX B 76

List of Figures

Figure 1: Multilevel and Multidisciplinary Model of Corporate Social Responsibility (CSR): Predictors, Outcomes, Mediators, and Moderators (Aguinis & Glavas, 2012) 7
Figure 2: The basic self-determination theory model in the workplace (Deci et. al 2017)...11
Figure 3: Outline of the main steps of Qualitative research (Bryman & Bell, 2019) 12
Figure 4: Research Method 13
Figure 5: A framework for the development of a qualitative semi-structured interview guide. Kallio et al., (2016) 14

List of Tables

TABLE 1: INFORMATION ABOUT THE INTERVIEWS 15
TABLE 2: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY A 23
TABLE 3: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY B 27
TABLE 4: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY C 31
TABLE 5: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY D 36
TABLE 6: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY E 41
TABLE 7: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY F 45
TABLE 8: OVERVIEW OF PREDICTORS, PROCESSES AND OUTCOMES FOR COMPANY F 50
TABLE 9: COMPARATIVE OVERVIEW OF THE PREDICTORS 51
TABLE 10: COMPARATIVE OVERVIEW OF THE PROCESS (MEDIATOR AND MODERATOR) 56
TABLE 11: COMPARATIVE OVERVIEW OF OUTCOMES 63

1 Introduction

In recent years, there has been a notable shift in the approach towards Corporate Social Responsibility (CSR), moving away from traditional philanthropy or compliance-driven activities towards more proactive and impactful organisational engagement with broader societal concerns. This evolution marks a strategic integration of CSR, wherein organisations proactively align their business strategies with societal needs and values. It is essential to delve into the academic foundations of this transformation to clarify the conceptual basis and practical implications (Barnett et al., 2020). Historically, CSR has primarily been associated with philanthropic gestures or compliance with regulatory requirements. However, this traditional view of CSR has been recognised as limited in its capacity to drive meaningful social and environmental change. Consequently, there has been a transition towards strategic integration, where organisations align their business strategies with broader societal needs and values to create shared value (Fatima & Elbanna, 2023).

Several theoretical frameworks underpin the strategic integration of CSR. A prominent example is the multilevel perspective of CSR developed by Aguinis and Glavas (2012), which analyses the predictors, processes, and outcomes of CSR across three levels: institutional, organisational, and individual. This perspective emphasises the importance of considering the interests of all stakeholders, including employees, customers, communities, and the environment, in organisational decision-making processes. By actively engaging with stakeholders and addressing their concerns, organisations can enhance their long-term sustainability and competitiveness (Siltaloppi et al., 2021). Aguinis and Glavas (2012) identified a range of motivations driving companies towards CSR, highlighting instrumental reasons driven by expected financial outcomes, normative reasons rooted in organisational values, and non-financial benefits such as improved management practices and product quality. This underscores the multilevel nature of CSR engagement, where financial considerations intersect with ethical and organisational values. Strategic CSR, as articulated by Porter and Kramer (2006), emphasises the alignment of business operations with societal needs to gain competitive advantages and create shared value.

1.1 Aim

The aim of this thesis is to explore different predictors, processes, and outcomes when organisations strive for impact through corporate social responsibility.

As organisations are increasingly involved in CSR (Wishvanthan et al., 2019), the importance and opportunity to engage in CSR research are increasing. The expected outcome of the study is to contribute and shed light on the area of strategic CSR and the underlying process that affects the outcome. The primary goal of this study is to analyse how organisations currently engage in CSR engagement by exploring different predictors, processes, and outcomes. By predictors, we refer to the initial factors that drive CSR initiatives. Processes consist of mediators and moderators, encompassing the underlying mechanisms and conditional factors that affect the process of CSR initiatives. Outcomes refer to the results, internal and external of these CSR initiatives on the organisation and its stakeholders.

1.2 Research Questions

In order to achieve the aim, the following research questions will be investigated. These questions are formulated with the intention of exploring how organisations work with CSR initiatives using a multilevel perspective. It is essential to establish a comprehensive understanding of the different elements involved in CSR inputs and outputs, leading to the research questions:

RQ1: What motivates organisations to engage in CSR initiatives?

The first research question seeks to uncover the predictors behind organisations' CSR engagement. It explores the various motivating reasons both reactive and proactive.

RQ2: How do various factors impact the process of CSR initiatives?

The second research question examines the factors that influence the process of CSR initiatives. The underlying mechanisms and conditions under which CSR initiatives are conducted are analysed to explore their effect on the outcome.

RQ3: What are the different outcomes of CSR initiatives for organisations?

The third research question evaluates the internal and external outcomes of CSR on different levels of the organisation. It aims to determine the benefits and challenges resulting from CSR initiatives.

1.3 Delimitations

The study has several limitations, primarily the study is limited by the timeframe and scope under which it was conducted impacting the amount of data that was possible to gather. Secondly, the study only investigates companies in the Gothenburg area in Sweden, targeting medium to large-sized firms, mainly focusing on societal CSR initiatives and actions aimed at improving the local vulnerable areas in Gothenburg city. Further, the multilevel analysis addressing both institutional-, organisational-, and individual-level is limited. At the individual-level of analysis, the perspectives and data are gathered at the organisational-level from employees in managerial positions. Therefore, the individual-level analysis is conducted based only on their personal experiences and understanding regarding initiatives, processes, and outcomes. The institutional-level is analysed based on the primary data gathered from interviews, public secondary data, and data provided to us by the interviewees.

2 Theoretical Framework

To establish the framework of this study, various definitions and models have been reviewed and formulated in this section. These will serve as a base for further sections of this report.

2.1 Corporate Social Responsibility

According to the World Business Council for Sustainable Development (WBCSD), Corporate Social Responsibility (CSR) is defined as "*the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large."* Noting that there is no universally agreed-upon definition of CSR. In research, a broad variety of definitions vary depending on areas or fields of research as well as the level of analysis.

CSR is a socially constructed business approach that involves companies taking responsibility for their impact on society through the environmental, social, economic, stakeholder, and voluntariness dimensions (Dahlsrud, A., 2006). CSR goes beyond profit-making and includes voluntary actions that businesses can address to improve social and environmental issues within the organisation or in society. It involves a commitment to behaving ethically, contributing to economic development, and improving the quality of life for employees and their communities (Porter & Kramer, 2006). Companies engage in CSR for several reasons, according to Aguinis and Glavas (2012) the primary driver found was for instrumental reasons, driven by expected financial outcomes. Furthermore, normative reasons rooted in companies' values and a commitment to doing the right thing as well as non-financial benefits from CSR were found. Other drivers include improved management practices, product quality, operational efficiencies, attractiveness to investors, and increased demographic diversity were also identified to influence companies' CSR engagement.

2.1.1 Strategic CSR

Porter and Kramer (2006) describe Strategic CSR and address the importance of companies integrating business and society, both to gain a competitive advantage as well as to create a stronger value-chain. To advance CSR, there needs to be an understanding of the interrelationship between a corporation and society, while at the same time anchoring it in the strategies and activities of the specific companies. Strategic CSR involves both inside-out (external) linkage, companies affect the surrounding society through their operations, and outside-in (internal) linkage, the understanding that external social conditions influence the companies. Strategic CSR encourages companies to identify and implement initiatives that not only align with societal needs but also enhance their competitive position. Emphasising that a company's approach should extend beyond conventional best practices. The opportunities of strategic CSR are not only increased profitability and better interactions with customers but also companies' relationship with society (Porter & Kramer, 2006). Wishvanthan et al. (2020) separate the concepts of strategic CSR and CSR. The difference is defined as the internal mechanisms that are found in the interception between CSR and Corporate Financial Performance (CFP). The study conceptualises four of these mechanisms i.e., enhancing firm reputation, increasing

stakeholder reciprocation, mitigating firm risk, and strengthening innovation capacity. Further, the findings conclude that these four mechanisms combined only explain 20 percent of the CSR-CFP relationship. Therefore, they do not fully explain the relationship between CSR and CFP, suggesting that Strategic CSR accounts for additional mechanisms connecting CSR to CFP.

2.1.2 Key Components of CSR Integration

Successfully integrating CSR into organisational practices depends on several critical factors that impact both the process and outcomes of CSR initiatives. Companies are increasingly focusing on CSR and how to integrate it into their organisational strategy. Traditionally, CSR has been utilised to enhance business performance through initiatives unconnected to the organisational strategy e.g., charities or PR programs. However, despite enhancing external legitimacy, this peripheral approach may not generate the best societal or business outcomes (Siltaloppi et al., 2021). An integrated approach aligning CSR more closely with companies' operations strategy, competencies, and day-to-day activities is crucial for utilising the possible advantages of combining social and business agendas (Gao & Bansal, 2013). However, it requires companies to incorporate CSR into their organisational culture and view it as an opportunity for innovation, rather than just a social obligation. This integrated approach to CSR can enable companies to create value for both their stakeholders and society (Siltaloppi et al., 2021). The success of CSR initiatives depends on several factors that can either facilitate meaningful social change or hinder progress. Success factors and barriers identified for effective CSR integration vary depending on the specific organisation, industry, and external environment (Barnett et al., 2020). Several key factors that contribute to the successful integration of CSR initiatives across different organisational levels are identified as follows.

Strategic alignment

Effective CSR integration demands alignment of CSR initiatives into the organisation's business strategy, vision, and values, ensuring coherence with strategic objectives (Barnett et al., 2020). This alignment emphasises the integration of CSR into fundamental business operations, and prioritisation of long-term sustainability is critical to ensure the stability and success of the initiatives over time (Porter & Kramer, 2011). Strategic sensemaking where a strong CSR integration and alignment with the long-term vision and business strategy will provide a competitive advantage for organisations. Further, maintaining transparency, setting clear goals and metrics to measure the impact, and being accountable for the outcomes of the CSR initiatives are important for the success of the integration (Barnett et al., 2020). Furthermore, strong CSR integration and ethical values aligned with the CSR initiatives can strengthen the organisational identity (Siltaloppi et al., 2021).

Strategically balancing CSR goals with other business objectives may create conflicting priorities and tensions with long-term CSR implementation and sustainability. Organisations prioritising short-term financial outcomes may create obstacles in integrating CSR effectively, misalignment between CSR goals and organisational goals can hinder integration efforts and prevent the creation of sustainable long-term value (Siltaloppi et al., 2021). Organisations' adherence and adjustments to complex and evolving regulatory frameworks and institutional policies related to CSR also pose a challenge to the strategic integration of CSR (Barret et al., 2020). Further, integrating

CSR initiatives across geographically decentralised organisations poses challenges in aligning CSR to the organisations' strategy and creates operational challenges in the separate locations due to the physical distance (Siltaloppi et al., 2021).

Organizational Commitment and Support

Strong support and commitment from top management are crucial for successful CSR integration. When leaders prioritise CSR initiatives, it sets the tone for the entire organisation. Involvement and dedication from top management, leadership commitment, and supportive organisational culture are important to create a successful CSR integration (Siltaloppi et al., 2021). Leadership commitment establishes the norm and sets the standard for CSR across the organisation, inspiring employees to engage in socially responsible behaviours and demonstrating a long-term commitment to CSR efforts. Leadership commitment and dedication combined with a supportive organisational culture, containing shared values and norms, strengthens CSR integration by rooting responsible business practices into the organisations' identity and decision-making processes (Barnett et al., 2020).

Losing focus on the long-term CSR goals will negatively affect the integration. Maintaining focus and preventing the CSR mission from drifting despite recurring business challenges and tensions requires ongoing management commitment, support, and dedication. Limited financial resources, time, or expertise hinder the effective implementation of CSR initiatives (Siltaloppi et al., 2021).

Stakeholder Engagement

Engaging with various stakeholders in the design and implementation of CSR and specific initiatives is important to understand their needs, expectations, and concerns, actions that will benefit the success of CSR integration. Involving stakeholders in the decision-making and value-creation process of CSR builds trust, fosters collaboration, and improves the long-term sustainability of the integration (Barnett et al., 2020). Partnerships and collaborations with various stakeholders enhance the impact and effectiveness of CSR initiatives as organisations can leverage their resources, knowledge, and networks. Allowing organisations to tailor their CSR initiatives to the needs and motivations of their stakeholders, leading to more impactful and sustainable outcomes. Collaborations and partnerships provide organisations with better possibilities to manage complex social and environmental challenges and drive the long-term creation of shared value (Porter & Kramer, 2011).

Employee engagement and involvement in CSR integration and decision-making processes can increase their commitment to CSR goals and foster a culture of responsibility. It is crucial to understand the fundamental mechanisms and individual-level processes, such as attitudes, behaviours, and interactions of individual employees that drive CSR initiatives and outcomes. Further, providing systematic training and employee development that aligns with the organisation's values can help employees better understand and embrace CSR principles, benefitting the success of the integration and outcome of CSR initiatives (Siltaloppi et al, 2021). Internal resistance to change within organisations can present a significant barrier to the successful integration of CSR practices. This resistance may arise from employees or other stakeholders regarding the potential impact of CSR initiatives on financial performance, organisational priorities, or existing ways of working (Aguinis & Glavas, 2013; Barnett

et al., 2020; Siltaloppi et al., 2021). Further, lack of awareness and limited understanding of the importance and benefits of CSR among stakeholders poses a challenge for effective CSR integration (Barnett et al., 2020).

2.2 Multilevel Perspective of CSR

In the paper *"What We Know and Don't Know About Corporate Social Responsibility"* Aguinis and Glavas (2012) separate the predictors (reactive/proactive), process (mediators/moderators), and outcomes (internal/external) of CSR into three levels of analysis: institutional-, organizational-, and individual (see Figure 1).

Figure 1
Multilevel and Multidisciplinary Model of Corporate Social Responsibility (CSR): Predictors, Outcomes, Mediators, and Moderators

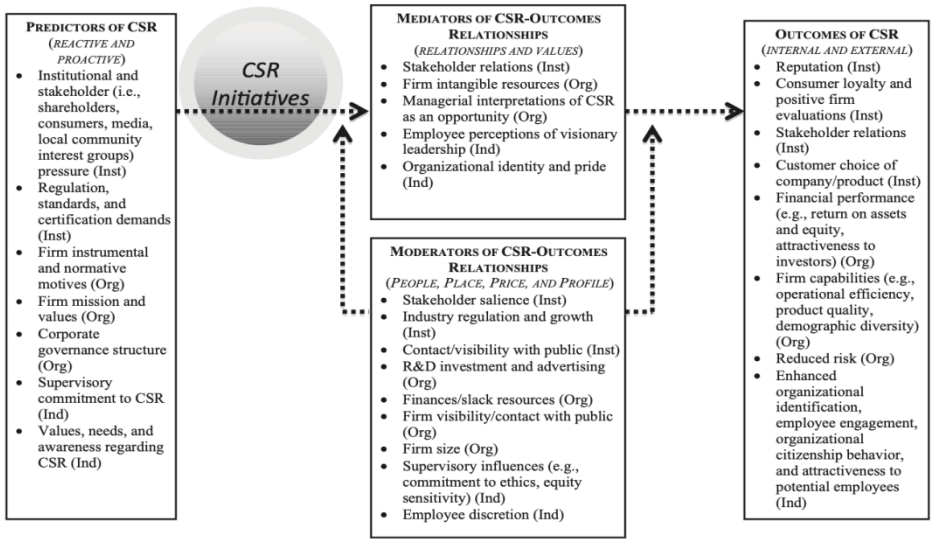

Figure 1: Multilevel and Multidisciplinary Model of Corporate Social Responsibility (CSR): Predictors, Outcomes, Mediators, and Moderators (Aguinis & Glavas, 2012)

2.2.1 Predictors of CSR

Predictors play a pivotal role in shaping organisational engagement and initiatives within CSR. According to Auginis & Glavas (2012), the predictors are categorised into two groups. The first group is *reactive predictors*, driven by firms feeling they must engage in CSR, usually unwillingly and often in response to external pressure. The second group is *proactive predictors*, which includes reasons why firms choose to engage in CSR mostly willingly. Furthermore, predictors can also be looked at from the multilevel perspective:

Institutional-level: Institutional and stakeholder pressure is considered a predictor on the institutional-level. The pressure from various stakeholders such as shareholders, customers, media, and the local community compels firms to engage in CSR initiatives as a response to external demands. In addition, predictors on the institutional-level include regulation, standards, certification demand, external regulatory requirements, and industry standards that impose obligations to organisations to practice CSR.

O*rganisational-level: These* predictors serve instrumental functions, like creative business value and/or normative functions, such as fulfilling a sense of duty or justice for the firms. Organisational predictors also include aligning the firm mission and values to the CSR initiatives and using a proactive approach towards integrating CSR into the organisational culture and identity. Furthermore, the incorporation of outside directors in corporate governance structures illustrates an organisational commitment to fostering transparency and inclusivity.

Individual-level: Predictors include supervisory commitment to CSR such as the dedication of managers to support and prompt a culture of CSR integration. Additionally, motivations i.e., personal values, needs, and awareness concerning CSR act as driving forces for proactive engagement and participation in CSR activities for both employees and stakeholders (Aguinis & Glavas, 2012).

2.2.2 Moderators and Mediators of CSR Outcomes

Mediators refer to the process or mechanism through which different variables influence the causal pathway between X (CSR predictor) and Y (CSR outcome). While the moderators refer to the internal conditions or contexts that influence the strength or direction of the relationship between X (CSR predictor) and Y (CSR outcome) (Preacher & Hayes, 2008). Relevant to our study, the mediators are the internal underlying mechanisms affecting the process between CSR initiative and CSR outcome i.e., activities connected to the internal relationships and values. While the moderators refer to the intangible internal conditions affecting or influencing the outcome of the CSR initiative, these internal conditions include aspects related to people, place, price, and profile. The mediator and moderators of CSR are described at the three levels of analysis (Figure 1, Auginis & Glavas, 2012).

Institutional-level of analysis: the mediating effects identified at the institutional level were relevant to stakeholder relations i.e., company reputation; relationship with external stakeholders; and customer relations, trust, and satisfaction. Further, the moderators identified at the institutional level vary primarily due to effects related to stakeholder salience, industry regulations and growth, and visibility/contact with external stakeholders.

O*rganizational-level of analysis*: few studies include the mediators, identified mediators at the organisational-level include companies' intangible resources, and managerial interpretations of CSR as an opportunity. The identified moderators include financial resources (i.e., financial performance, resource slack, and lower debt levels), company visibility/contact with public (e.g., society), and firm size (i.e., increased size will lead to additional resources and visibility).

Individual-level of analysis: employee perceptions of visionary leadership and organisational identity and pride are identified as mediators affecting the outcome. Moderators of CSR identified on the individual-level are supervisory influences and their commitment to ethics, equality, and sensitivity as well as employee discretion

(freedom of judgment or choice) and salience (perceived importance of issues concerning employees) (Aguinis & Glavas, 2012).

2.2.3 Outcomes of CSR

The outcomes of CSR actions and policies are classified as primarily affecting internal outcomes or external outcomes. The Framework (Figure 1) explains how the relationship between CSR initiatives and outcomes changes at the three levels of analysis.

Institutional-level of analysis: A consistent finding in previous research regarding the positive external outcomes of CSR initiatives is increased company reputation, through consumers' increased loyalty and positive evaluation of the company and its products. Further, the relationship between CSR and outcomes is stronger when stakeholders have more power and legitimacy and in the presence of increased regulation.

Organizational-level of analysis: Due to the differences in the definition of CSR the relationship between CSR and financial outcome varies, positive external outcomes have been proved, mainly as an effect of increased company reputation through environmental and/or social actions. Identified nonfinancial internal outcomes resulting from CSR are increased capabilities (e.g., improved management practices, operational efficiency, and product quality) as well as improved competitive advantage and reduced risk. The external outcomes identified are increased attractiveness to investors and enhanced democratic diversity for women and ethnic minorities.

Individual-level of analysis: Effects on outcomes identified at the individual-level analysis show that working for companies engaged in CSR leads to enhanced organisational identification and increased Organisational Citizenship Behaviour (OCB). Further effects shown are increased employee engagement, commitment, support, and creative involvement as well as improved employee relations and attractiveness to future employees (Aguinis & Glavas, 2012).

2.2.4 CSR Cross-level Interactions

A multilevel perspective on CSR highlights how relationships between predictors and outcomes can vary across different levels of CSR. Understanding these cross-level interactions is important for comprehending the dynamics of CSR within organisations, as explored by Fatima and Elbanna (2023).

Within organisations, CSR activities are shaped by individual-level motivations, values, needs, and awareness concerning CSR (Aguinis & Glavas, 2012). Fatima and Elbanna (2023) emphasise that these personal motivations and values correlate directly with engagement in CSR-related activities, leading to OCB and influencing organisational outcomes. CSR dynamics operate across multiple organisational levels, each with unique predictors and outcomes. Suggesting that institutional-level predictors such as regulations, standards, and stakeholder pressure influence CSR activities and managerial perspectives on CSR. Organisations with strong CSR certification

requirements may align with CSR values differently, affecting the nature and effectiveness of their initiatives.

External pressures and regulations shape CSR strategies, while stakeholder actions significantly influence CSR initiatives (Aguinis & Glavas, 2012). At the individual level, factors like supervisory commitment and personal motivations drive proactive CSR engagement among employees. Interactions between individual and organisational factors add complexity to CSR dynamics by moderating the relationships between predictors and outcomes. For example, the relationship between individual CSR awareness and employee engagement can be influenced by organisational factors. Organisational resources and support can enhance the positive effects of individual CSR awareness on engagement (Fatima & Elbanna, 2023).

2.2.5 Sensemaking

There is no single agreed-upon definition of sensemaking, Weick et al. (2005) define sensemaking as *"the ongoing retrospective development of plausible images that rationalise what people are doing"*. Sensemaking is a cognitive process through which individuals or groups work to understand and interpret complex, novel, ambiguous, or unexpected situations or information (Maitlis & Christianson, 2014). It involves collecting and interpreting information, drawing on past experiences, social interactions, and existing knowledge to create a narrative that gives structure and meaning to the perceived uncertainty. In the context of organisations, sensemaking is particularly relevant when dealing with issues that challenge established expectations, requiring individuals to construct a coherent understanding of the situation (Weick et al., 2005).

Auginis and Glavas (2019) conceptualise sensemaking to explain how employees experience CSR in their search to find meaningfulness through work. The experience of CSR can vary due to individual differences, resulting in different outcomes for the individual, organisation, and external stakeholders. Understanding how individuals find meaning in work through CSR relies on sensemaking as a unifying underlying mechanism. Traditionally CSR considers internal and external stakeholders explicitly, sensemaking allows for a deeper understanding of the process of experienced meaningfulness through CSR, considering the relationships and interactions between internal and external stakeholders. “Sensemaking factors" related to CSR can be identified at different levels (intraindividual, intraorganisational, extraorganisational), factors at the intraindividual level include work orientation, moral identity, and values; on the intraorganisational level differences in direction (top-down/bottom-up) or degree of integration (embedded/peripheral); and the extraorganizational level through factors i.e., national culture, family, and external stakeholders (Auginis & Glavas, 2019). At the extraorganisational level, the external stakeholders are the only relevant “sensemaking factor” to our study. The results and identified “sensemaking factors” relevant to our study as mediators at the intraindivdual level are the understanding of work orientation and variability in employees' perception of CSR affect the perceived meaningfulness and experience of CSR. On the intraorganisational level, a relevant key finding is that in cases where CSR is implemented in a top-down manner, it may be perceived as an additional role or behaviour pushed upon the employees and can have a negative effect. At the Extraonganisational level, sensemaking varies depending on

interaction with external stakeholders, stronger relationships with external stakeholders that benefit from an organisation's CSR initiatives have positive effects on employees with higher motivation for CSR. The degree of meaningfulness in the sensemaking process is affected by the relationship between employees and external stakeholders (Aguinis & Glavas, 2019).

2.3 Employee Motivation

Employee motivation is defined as the force that drives the direction, intensity, and persistence of an employee's behaviour. It is considered an important factor that significantly affects job performance and is seen as a contributing factor to employee well-being, making it an essential aspect of any workplace (Demerouti et al., 2001). Intrinsic motivation refers to engaging in an activity for the satisfaction or enjoyment it brings without external rewards and is driven by personal interest, curiosity, or a sense of fulfilment. Extrinsic motivation involves engaging in an activity for external rewards or to avoid punishment (Deci & Ryan, 2020). Within SDT motivation is separated into intrinsic and extrinsic motivation and intrinsic motivation is associated with higher well-being.

2.3.1 Self-Determination Theory

Self-Determination Theory (SDT) is a psychological framework that has evolved from research on intrinsic and extrinsic motivation by Deci E.L. and Ryan R.M. (1985). SDT's focus on human motivation and well-being has made the theory popular in understanding employee motivation and job satisfaction in organisations (Van den Broeck et al., 2021). The theory suggests that individuals/employees have three basic psychological needs: competence, autonomy, and relatedness. When the basic psychological needs are satisfied the intrinsic/autonomous motivation will increase and lead to positive outcomes in terms of increased well-being and more effective performance of the employees (Deci et al., 2017). The theory emphasises the importance of creating social contexts i.e., workplace, that support employees basic psychological needs to promote self-motivation, wellness, and increased work performance.

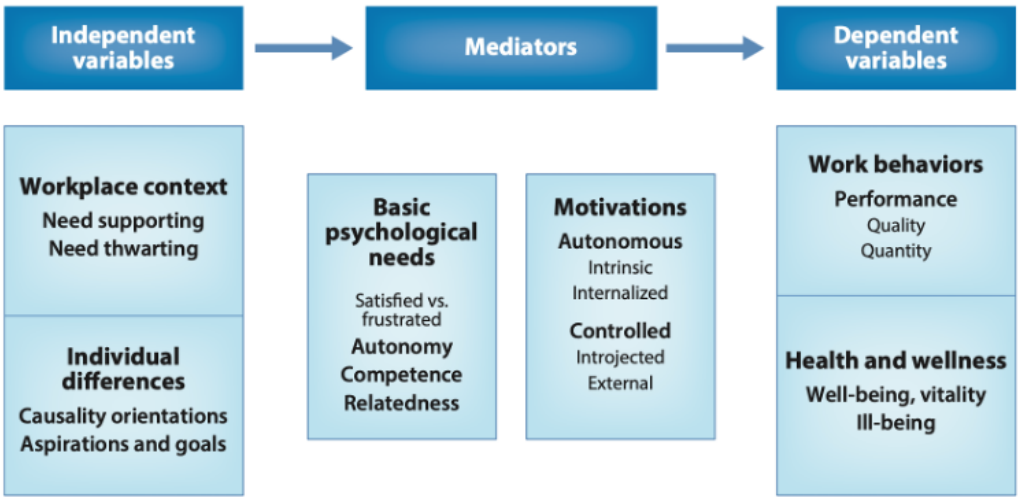

Figure 2: The basic self-determination theory model in the workplace (Deci et. al 2017)

3 Methodology

This chapter outlines the methodology used in the study to address the research questions. In this master thesis, an inductive qualitative research strategy was selected to understand the dynamics of CSR initiatives within organisations from a multilevel perspective. The chosen inductive qualitative research strategy aligns with the exploratory nature of this master thesis, which facilitates a nuanced understanding of the research problem. This section outlines the key components of the research design, data collection, and data analysis.

3.1 Qualitative Research Strategy

The research was conducted using a qualitative inductive research method following the steps presented by Bell et al. (2019), see Figure 3, this strategy was chosen based on the research questions and the topic of the thesis. An inductive qualitative strategy is an iterative process that allows for theory to be added to the theoretical framework as the research process proceeds and insights from the data collection are gathered and analysed (Bell et al., 2019).

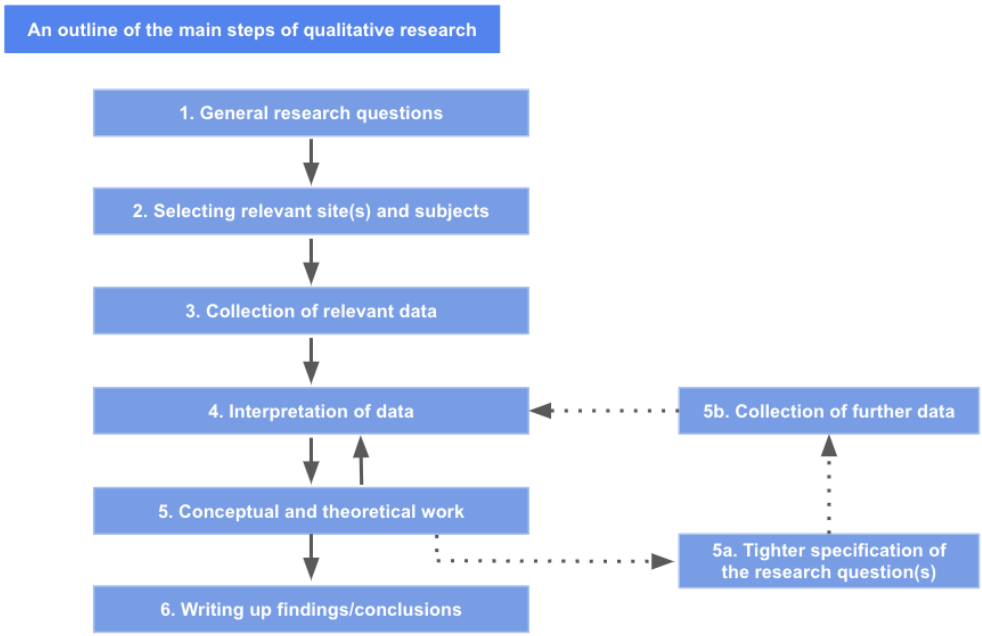

Figure 3: Outline of the main steps of Qualitative research (Bryman & Bell, 2019)

3.2 Research Design

In order to answer the research questions and fulfil the aim of this study, a cross-sectional research design was chosen. According to Bell et al. (2019), a cross-sectional design allows for the examination of variation across multiple organisations. By employing multiple organisations simultaneously, researchers can compare and analyse their approaches, policies, and outcomes related to the multilevel perspectives of CSR integration and actions for social sustainability.

3.3 Data Collection

To effectively address the research questions and achieve the aim of this study, a comprehensive data collection strategy was developed in alignment with the cross-sectional research design. Data was gathered from a diverse sample of organisations to capture a wide range of CSR practices and outcomes. This involved the use of semi-structured interviews and secondary data analysis to ensure both the depth and breadth of the collected data.

3.4 Literature Review

The first step of the research consisted of a broad literature review of the topic to gain knowledge about already existing research as well as concepts and theories applied to it. Reviewing existing literature is an important first step in any business research to create an understanding, identify gaps, controversies, parallels, and areas of improvement (Bryman & Bell, 2019). Secondly, a theoretical framework was constructed using the Prisma method to ensure the trustworthiness and applicability of the research. The Prisma method is a systematic approach to literature review following a specific flow diagram and a list of checkpoints (Page et al., 2020). The theoretical framework forms the base for the comparison and analysis of the gathered data and will support the analysis of potential similarities and differences between the interviewees and theories. Examining key differences and similarities is crucial for answering the research questions as well as reaching meaningful conclusions (Bell et al., 2019).

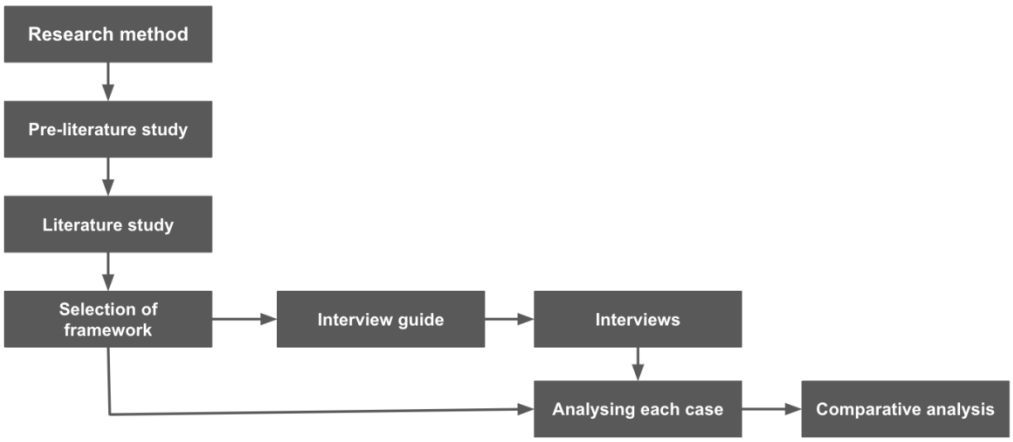

Figure 4: Research Method

3.4.1 Primary Data

To gather data for the study, semi-structured interviews were used as the primary data collection method. According to Bell et al. (2019), semi-structured interviews are frequently used in qualitative research, particularly when the researcher has some background knowledge of the subject. In order to assure consistency, semi-structured interviews are also preferred when conducting interviews with many candidates.

Furthermore, semi-structured interviews allow additional questions depending on the information given in the interview. Both researchers collaborated in collecting the primary data to enhance the credibility of the findings.

3.4.1.1 Interviews

For developing and ensuring the objectivity and trustworthiness of the data collection Kallio et al. (2016). A *framework for the development of a qualitative semi-structured interview guide* was used. The framework was not followed explicitly due to the differences in scope and accessibility, relevant and important aspects to formulate an objective semi-structured interview guide were utilised. The interviews were designed to gather qualitative insights into the motivations, implementation factors, and outcomes related to CSR initiatives. The semi-structured format provided the flexibility to explore specific areas in depth while maintaining a consistent framework across different organisations.

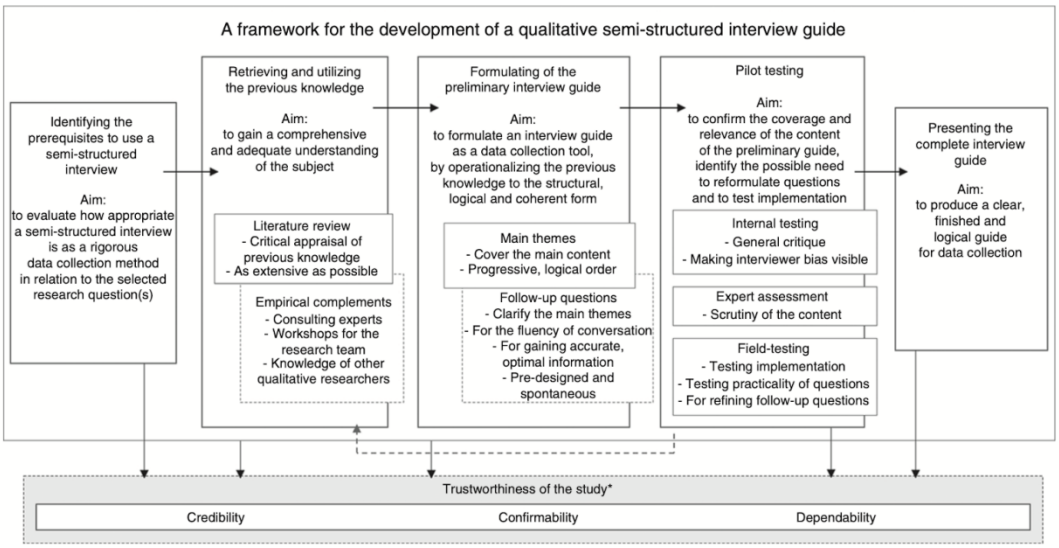

Figure 5: A framework for the development of a qualitative semi-structured interview guide. Kallio et al., (2016)

The interview participants selected for this study represent managerial positions within their respective organisations, specifically focusing on roles associated with Corporate Social Responsibility (CSR) and sustainability management. These positions entail responsibility and involvement in shaping the CSR strategies and initiatives of their organizations. Titles attributed to these roles include Director of Corporate Responsibility and Development Manager. Participants for the interviews were carried out with employees in managerial positions at seven different companies, who in their role daily work with CSR and societal sustainability. The interviews were conducted in person or through video conferencing platforms. Each interview session was recorded with the permission and consent of the participants. According to Bell et al. (2019), recording and transcribing the interviews will allow for the storage and direct generating of the replies.

Table 1 provides information regarding the conduct of the interviews, including the dates of the interviews, the duration of each interview session, and pseudonyms assigned to anonymise the identities of the participating companies. This table serves as a reference for understanding the context and logistics of the interview process, ensuring transparency and reliability in the methodology.

Table 1: Information about the interviews

Company	Time	Length	Pseudonym
Company A	18. March 2024	30 min	Arabella
Company B	23. February 2024	90 min	Bertha
Company C	4. April 2024	30 min	Charlie
Company D	16. April 2024	50 min	Dennis
Company E	27. March 2024	45 min	Ernie
Company F	3. April 2024	75 min	Fred
Company G	18. March 2024	40 min	Ginny

3.4.2 Secondary Data

Secondary data served as a complement to the primary data obtained from interviews, enhancing both the depth and validity of the study. Additionally, relevant organisational documents, such as CSR reports, policies, and performance metrics, were analysed to supplement and support the interview data. By cross-referencing the information obtained from interviewees with publicly available data, such as official company websites and reports, inconsistencies could be identified and addressed, ensuring the accuracy and reliability of the findings.

3.5 Data Analysis

All the interviewees participating in the study were anonymous. The interviews were recorded and transcribed after the gathered data were analysed, all recordings were deleted. The data collection was analysed using Thematic Analysis which is a qualitative research method used to identify, analyse, organise, describe, and extract meaningful themes from a qualitative dataset. Further, the method provides a flexible approach to data analysis and can be modified according to the needs of the study. Unlike other qualitative approaches, thematic analysis offers an accessible approach to data analysis without requiring specialised theoretical or technological knowledge (Braun & Clark, 2006). Several strategies suggested by Ryan and Bernard (2003) were used for identifying themes during the analysis i.e., repetitions, transitions, similarities, and differences in themes to gain insight and draw conclusions. The six phases of thematic analysis by Braun & Clark (2006) were systematically followed when analysing the data: familiarise yourself with your data, generate initial codes, search for themes, define and name themes, and produce the report.

3.6 Ethical issues and quality of the study

The ethical considerations of this study are several. The four main ethical areas according to Bell et al. (2019) are harm to participants, a lack of informed consent, invasion of privacy, and preventing deception. For this study, the risk of leaking confidential information, where participants may share sensitive information about their organisation, employees, and CSR initiatives, it was essential to protect this information. To mitigate the risk, all the interviewees were be kept anonymous, and the information will only be used for this research. Furthermore, all recordings will be deleted afterwards to prevent information from being leaked as recommended by Bell et al. (2019). Potential harm to participants will be mitigated by addressing concerns and offering support. The importance of informed consent will be emphasised throughout the study. By communicating clearly with the participants regarding the purpose of this study and the methodology to ensure transparency. Furthermore, privacy concerns will be addressed by transparently involving participants in the research process and making them aware of the use of their information.

Due to the qualitative nature of the thesis trustworthiness and authenticity were used to evaluate the quality criteria. Trustworthiness consists of four criteria: credibility, transferability, dependability, and confirmability (Bryman & Bell., 2019). The comparative case study was performed to understand the depths and nuances of the specific cases within their contexts identifying differences and similarities. To enhance the transferability of the findings, a detailed contextual description of each case is provided. The description includes information on the organisational setting, historical background, industry type, organisational size, geographical location, and other relevant contextual factors influencing the cases. The case descriptions contribute to the transferability of findings to similar contexts (Bryman & Bell, 2019). By attending to these aspects of transferability and trustworthiness, this qualitative comparative case study aims to produce findings that are not only contextually relevant but also credible and dependable for readers seeking to apply or hypothesize the findings to similar contexts.

4 Result and Analysis

The following chapter presents the results and analysis obtained from interviews conducted with seven different organisations. An examination and analysis of the interview results are provided, organised by each company. The analysis aims to understand the dynamics of CSR initiatives within each organisation from a multilevel perspective, contributing to a deeper understanding of their impact on society. The results and findings from the interviews and theory are analysed and categorised by predictors, processes and outcomes of CSR. Lastly, secondary data has been incorporated to enhance the validity of the results from the cases and interviews.

4.1 Company A

Company A is a global leader in its industry, with a large plant in Gothenburg, Sweden. Company A has established itself as a pioneer in their industry with a broad range of products, services and solutions. Company A states that they are committed to shaping the future landscape of in their field. Their vision of their solutions is completely safe and more productive. Working in collaboration with customers, supply chain partners, governments, societies, and other stakeholders, they actively develop and implement sustainable solutions to meet their sustainability goals. Company A aims to drive prosperity across social, environmental, and financial dimensions by striving towards a future (Company A website, 2024).

In this part, results and analysis from an interview with a representative of Company A, referred to by the pseudonym Arabella, are presented.

4.1.1 Predictors

Arabella has a long history at Company A, having dedicated nearly two decades to the organisation. Arabella has a background in shipping and logistics and initially, before transitioning to her current role. Furthermore, a significant part of Arabella's career was spent serving in after-market sales for one of Company A's entities in Africa. This role provided invaluable insights into the unique challenges faced by developing countries.

> *"During that tenure, I was exposed to quite a lot of the challenges that we see in developing countries and also the more complex markets that we operate in."*

In response to these challenges and driven by a commitment to create a meaningful impact, Arabella transitioned to Company A's CSR team. Currently, the interviewee holds a pivotal role within the organisation, being responsible for societal engagement and the strategic positioning of Company A.

This position underscores Arabella's ongoing dedication to leveraging Company A's influence and resources to foster positive societal change and drive the company towards a more sustainable future. Arabella's background and experiences that led to working with CSR can be seen as predictors of their engagement through personal **values, needs and awareness** of CSR activities. This aligns with the framework of Aguinis and Glavas (2012) which emphasises the role of individual factors in shaping CSR practices.

In the interview, the main focus was set on the regional area of Gothenburg, however, global initiatives were also discussed. When asked about the success of CSR initiatives, Arabella emphasises that the CSR strategy aligns with the overall strategy of the organisation. Furthermore, highlights the interconnectedness of Company A's CSR initiatives, emphasising the importance of aligning local implementation with the company's broader vision and mission:

"Everything is tied together in a chain. I mean, we do it in order to have a successful local implementation you must have 'in my opinion' an overall strategy that is connected to your vision and your mission for the entire company."

Moreover, Arabella discusses their strategy at Company A, the overarching vision is aligned with the aspiration to shape the world, Arabella described this vision as *"the roof of the house"* with localised strategies serving as foundational elements:

"Then underneath that you need to have the right strategies to tie and connect that to our vision and mission. If you have those in place, then you can more easily narrow down to a local market, and local initiatives, because then you know what you should focus on, we have set our focus areas."

This shows how Company A's **firm vision and values** act as predictors of its CSR initiatives reflecting on Aguinis and Glavas's (2012) framework which highlights the importance of organisational mission and values in shaping and predicting CSR practices. By aligning CSR with the overall strategy, integrating global and local efforts, and having a structured approach to implementing CSR activities, Company A ensures that its CSR efforts are strategic, focused, and contribute to the company's long-term goals.

Arabella also mentioned that they are in the process of updating their strategy which demonstrates the company's commitment to continuous improvement and adaptability in its CSR approach:

"We are actually in the process here of updating our strategy... We created it a few years back, four or five years ago, and now it's time for an update of the agenda."

Arabella discussed how Company A focuses on creating shared-value-activities and referencing the theory by Porter and Kramer (2006). By leveraging its resources and knowledge in developing and producing heavy transport solutions, Company A aims to engage meaningfully with society. Arabella stated:

"We have huge knowledge within developing and producing [...] That's our resources and then we have our knowledge resources as well, we should utilise those in order to find ways to engage in society."

Company A has identified several focus areas for its societal engagement, including health and well-being, education and capacity building, disaster relief, and safety. Arabella highlighted:

"Company A has also put forward a few focus areas e.g., health and well-being, education and capacity building, disaster relief, and [...] safety. So if you're going to do anything connected to society, it should reside within one of those four focused areas."

This illustrates that a strategic approach to CSR aligns closely with the theory proposed by Porter and Kramer (2006) about *creation of shared values*. By focusing on areas where the company's expertise and resources can make a significant impact, Company A ensures that its CSR efforts are both meaningful and effective.

Furthermore, the interview indicated Company A's instrumental motives for engaging in CSR. Arabella explained:

"When we engage in any activities in any market the majority part of our engagement should be what we call shared-value-activities."

According to Aguinis and Glavas (2012), creating business value through CSR activities serves as a predictor of CSR engagement through **instrumental motives**. Company A's strategic focus on shared value not only benefits society but also aligns with the company's long-term business objectives. This dual focus on societal and business value highlights the company's commitment to integrating CSR into its core operations, hence ensuring sustainable growth and positive societal impact. Furthermore, Arabella mentioned the company's commitment to societal engagement as,

"be part of and shape the world that we want to live in"

This reflects organisational **normative motives** i.e., fulfilling a sense of duty or justice by responsibly contributing to society (Aguinis & Glavas, 2012).

Moreover, Arabella highlighted the importance of stakeholder engagement in shaping Company A's CSR strategy by gathering different stakeholders to discuss their expectations:

"We utilize the Opportunity-Risk-Assessment... Put them into the same room to discuss with us. So that we get some sort of an external view of what the outside world expects from us."

This proactive engagement approach illustrates that Company A values external perspectives and actively seeks input from a diverse range of stakeholders to shape its CSR activities. According to Aguinis and Glavas (2012), **stakeholder pressure** is a significant predictor of CSR engagement. By incorporating feedback from various stakeholders, Company A ensures that its CSR initiatives are aligned with the expectations and needs of the local community, consumers, shareholders, and other key groups. This method aligns with Porter and Kramer (2006) concept of Strategic CSR, which emphasizes integrating business and societal interests to gain competitive advantage and create a shared value. By engaging stakeholders and incorporating their feedback, Company A is aligning its CSR initiatives with societal, and stakeholders needs.

4.1.2 Mediators and Moderators

In the interview, when asked about how they work with CSR Arabella mentioned Company A's strategic approach to addressing local CSR initiatives through collaborative partnerships. Company A's CSR efforts are tailored to address local challenges, mainly in socioeconomically challenged areas in Gothenburg. Arabella stated:

"And we have identified that through partnerships, we are most effective because then we can utilize our strengths, and our partners in the projects can also utilize their strengths."

This strategic direction aligns closely with Porter and Kramer's (2006) concept of Strategic CSR. By engaging in partnerships with local organisations across various industries, Company A utilises its resources to address specific societal needs and commits to integrating CSR into its business strategy. Porter and Kramer (2006) argue that such strategic partnerships are pivotal for successful CSR initiatives.

Moreover, Company A's approach to CSR also demonstrates the practical use of its **intangible resources**. According to Aguinis and Glavas (2012), intangible resources like reputation, knowledge, expertise, and strategic relationships play a crucial role in implementing and sustaining CSR initiatives. Leveraging its knowledge based on industry expertise, Company A addresses community needs with a focus on long-term sustainability.

Arabella mentioned different CSR initiatives. As an example of CSR initiatives locally, Company A has started '*Collaborative Initiative 1'*, in collaboration with other companies from other industries. Arabella elaborated:

"In those areas, for 'Collaborative Initiative 1' and we have looked at the challenges for that area and set targets on how to make a transformation from a socioeconomically challenged area."

This program aims to bring positive changes by creating more jobs, encouraging entrepreneurship and supporting children's education. To ensure they graduate from ninth grade and can pursue higher education, along with providing meaningful spare time activities.

Company A's focus on partnerships highlights the importance of **stakeholder relations** at the institutional level. By collaborating with local organisations across different industries, Company A leverages its resources to address specific societal needs. This program is one example of how Company A is fostering strong relations with its stakeholders. By forming partnerships with local entities, Company A demonstrates its commitment to these relationships, emphasising mutual benefits rather than one-sided sponsorships. Arabella underscores this strategic shift:

"Company A has done things for almost 100 years now and we have done traditional sponsoring up until a few years ago. Two years ago we decided centrally, that we should not do any more sponsoring. We are trying now to move away from sponsoring."

This shift reflects Company A's strategic prioritisation of collaborative partnerships to maximize the impact of its CSR initiatives and contribute more effectively to societal development. Further, Arabella mentioned that by leveraging the strengths of both Company A and its partners, the company seeks to maximize the impact of its CSR initiatives and contribute more effectively to societal development.

Further, this statement highlights how Company A has moved from traditional sponsoring to collaborative partnerships focusing on using their knowledge and expertise for CSR initiatives. According to Aguinis and Glavas (2012), viewing CSR as a **managerial interpretation of CSR as a opportunity** rather than a burden can lead to proactive engagement with CSR activities.

In the interview, when Arabella was asked about what they think are the important positive and negative factors for the success of your CRS work, Arabella answered:

"If we manage to be a part of that transformation, we can't of course do that alone! We are just one piece of the puzzle, but if we can be a part of that, then we have done something successful in our opinion."

Arabella gives more insights and examples into their collaborations and partnerships. Noted that they need collaborations and partnerships to succeed. Further, this statement reflects Arabella's recognition of being part of a larger initiative and bringing a sense of pride within the organisation. Aguinis and Glavas (2012) stresses that a strong **organisational identity** aligned with CSR values and a sense of **organisational pride** among employees can significantly enhance the effectiveness of CSR initiatives.

4.1.3 Outcomes

In the interview when discussing negative factors regarding the success of CSR work, Arabella states that measuring the success of CSR initiatives poses challenges for Company A, especially in the domain of societal engagement and social sustainability:

"Yes, I mean that is one of the big challenges, of course, within societal engagement and social sustainability in general. It's usually very hard, the effects are very long-term, therefore it can be very difficult to really put MNC proof that it's actually your initiative that has led to the positive transition."

The long-term nature of the effects makes it difficult to determine that the positive changes are only the result of the company's initiatives. This reflects the complexities highlighted by Aguinis and Glavas (2012), who note that the outcomes of CSR, especially at the societal level, are often complex and make direct attribution challenging.

To address these challenges, Company A uses several KPI's to track and measure the impact of its initiatives:

"So for example. If we in two years from now see that 20% of the 9th graders in Biskopsgården, suddenly reached grades good enough. Is it us or is it just a combination of many things? So that's of course difficult, but we have to find some sort of KPIs and that's one of our KPIs."

Barnett et al. (2020), stress establishing clear objectives and metrics for measuring CSR impact, maintaining transparency, and ensuring accountability for outcomes to enhance integration success. By focusing on KPIs related to educational outcomes, Company A demonstrates its commitment to these CSR activities and accountability. By measuring and attributing the impact of CSR initiatives on specific outcomes like academic performance among students in this area with other stakeholders aligns with the aspect of stakeholder relations.

To further support that outcome, in an earlier section about Company A, strong stakeholder relations have been established with Company A and other actors, for instance in the program '*Collaborative Initiative 1'* and the *opportunity risk assessment* gathering with stakeholders, which indicates Company A has built relationships and trust with other actors. According to Aguinis and Glavas (2012), strong **stakeholder relations** enhance a company's reputation, trust, and satisfaction among external stakeholders by building and maintaining positive interactions, leading to long-term support and engagement.

The previously mentioned quote by Arabella, "*Company A has done things for almost 100 years now"* describes Company A's long history of active CSR initiatives, which indicates that has contributed to its reputation. This statement indicated the consistent and long-term nature of Company A's CSR efforts reflects that sustained CSR engagement can enhance CRS firm reputation. Further, the influence of social performance on **reputation** depends on how well CSR activities align with stakeholder expectations (Brammer & Pavelin, 2006). This underlines the view that Company A's sustained commitment to CSR, as indicated by its long-term engagement, aligns with the expectations of its stakeholders, thereby enhancing its reputation.

Arabella highlighted the meaningful role that CSR initiatives play in enhancing employee engagement and morale within Company A:

"Yes, we do quite a lot of things here... When we communicate, they are very proud of it and that creates a sense of pride within our employees. I can see that and also sparks a lot of engagement."

This statement underlines the positive internal outcomes of CSR initiatives such as a sense of pride with employees and engagement. Aguinis and Glavas (2012) stated that **employee engagement** and **organizational identification** are critical outcomes that support the sustainability and effectiveness of CSR initiatives.

4.1.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company A is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR practices within Company A.

Table 2: Overview of Predictors, Processes and Outcomes for Company A

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional-level	• Institutional and stakeholder pressure	• Stakeholder relations	• Stakeholder salience	• Reputation • Stakeholder relations
Organisational-level	• Firm instrumental and normative motives • Firm mission and values	• Firm intangible resources • Managerial interpretations of CSR as an opportunity		
Individual-level	• Values, needs, and awareness regarding CSR	• Organizational identity and pride		• Enhanced organizational identification, employee engagement

4.2 Company B

Company B is an established organisation with a large facility in Gothenburg, Sweden, stating that they are committed to shaping the future landscape of their field. Their vision is to protect people and the environment while striving towards a better future. Company B's CSR strategy is deeply embedded in its commitment to sustainability, safety, and ethical business practices. Key pillars of our CSR strategy include climate action, circular economy and responsible business (Company B website, 2024).

In this part, results and analysis from an interview with a representative of Company B, referred to by the pseudonym Bertha, are presented.

4.2.1 Predictors

Bertha, a long-time employee of Company B with a background in business control, transitioned into a role focused on Corporate Social Responsibility (CSR) initiatives. Bertha's journey towards this shift began when she took almost 2 years' leave from her position, during which she initiated sports activities in one of the vulnerable areas of Gothenburg. This experience sparked a realisation that more could be done beyond corporate roles, emphasising a desire for more meaningful contributions. Currently, Bertha's position is focusing on CSR and the primary scope involves orchestrating initiatives within the local community.

Bertha's personal journey and commitment to CSR, sparked by her experience during her leave, highlight individual-level predictors. Aguinis and Glavas (2012) note that **personal values, awareness**, and a sense of duty among employees and managers

significantly influence CSR engagement. Bertha's dedication to community initiatives underscores how personal motivations can drive broader organisational CSR efforts, further elaborating on motivation.

"It wasn't merely about meeting corporate obligations; it was about authentically effecting change in the lives of individuals."

Companies engaging in CSR through normative motives such as a sense of duty or responsibility are described as a predictor (Bansal & Roth, 2000). The genuinely described motivation for societal engagement, extending beyond corporate obligations exemplifies **normative motives** as a predictor for CSR engagement for Company B.

Moreover, as empathised in the interview Company B anticipates a significant need for skilled employees in the future, particularly in the automotive industry in the city. To address this, they are actively involved in initiatives within schools and leisure activities, such as job fairs. While tracking the precise impact of these initiatives on future employees poses a challenge, Bertha expressed the driving force behind these efforts. Further, the interviewee said:

"I'm quite stressed about the fact that the automotive industry in Gothenburg has a need for about 10,000 persons in the next 5 years"

This highlights the urgency and importance of Company B's initiatives in addressing future workforce demands. The interviewee's expression of stress about the future need for skilled workers highlights **instrumental motives** as a predictor (Aguinis & Glavas, 2012), as CSR activities are seen as critical for long-term business success.

The recognised demand for future employees is underlined by a significant societal issue, a notable number of students are not achieving the academic grades necessary to pursue higher education. This concern is illustrated further by Bertha's reference to recent educational statistics:

"The 2021 I think it was like that 37% of people that have complete grades in the 9th class and during the spring it was 27%."

By addressing these educational gaps, Company B is responding to **institutional and stakeholder pressures** to support societal welfare and enhance the local educational infrastructure. The urgent need for future talent and the alarming educational statistics present a clear demand generated by stakeholders' pressure on Company B through the expressed need for future employees is considered a strong predictor (Aguilera et al., 2007).

4.2.2 Mediators and Moderators

Bertha acknowledges the complexities within large organisations, where departments often operate independently, leading to challenges in coordinating efforts effectively.

"What is happening is that one department is running in one direction and one in another direction. To be successful in this work, you have to collaborate a lot, for

example, with the city of Gothenburg. We have to collaborate both internally and externally."

The moderating effect of **firm size** is identified through the provided example and is considered to negatively affect the process of CSR initiatives. Integrating CSR initiatives across decentralised organisations poses challenges in aligning CSR to the organisations' strategy and creates operational challenges (Siltaloppi et al., 2021).

Bertha highlighted the strategic importance of initiatives like '*Collaborative Initiative 2'* for CSR efforts in specific areas such as education and leisure, by creating a joint effort and providing a clear direction.

"If we have this more generous mindset, we will do it Together. So that's why it's important that we are connecting and collaborating and trying to support the process forward."

Further explaining that collaboration with various stakeholders, including local government departments, educational institutions, and other businesses is important for sharing knowledge and resources to achieve the common goal. The expressed importance of **stakeholder relations** through the expressed joint effort and **stakeholder salience** by active involvement in schools exemplifies the effect on the process (Aguinis & Glavas, 2012).

When addressing societal benefits and the value of CSR initiatives, Bertha noted that while CSR efforts contribute to the company's brand and reputation, the primary focus should be on social impact.

"It is such a relief that it is not about the brand because like I said before we will get the social impact as a bonus and it is the same as with the brand and brand awareness."

Bertha's dual view on engaging in CSR initiatives aimed at creating social impact, while at the same time promoting the company clearly aligns with **managerial interpretations of CSR as an opportunity** and **visibility/contact with the public** (Aguinis & Glavas, 2012).

4.2.3 Outcomes

When asked about measurement Bertha expressed challenges in quantifying the outcome, particularly regarding long-term initiatives aimed at social welfare and dependency and employment rates. Bertha stressed the need for comprehensive assessment tools to estimate both short-term progress and enduring impacts.

Furthermore, Bertha states another challenge regarding measurements by mentioning:

"Each and every department gets measured on what they are doing. In my opinion, it's so old-fashioned."

For example, Company B aims to support 500 individuals in one of Gothenburg's vulnerable areas to enter the labour market. In order to enhance firm capabilities through CSR the strategy must be well-integrated into the company's operations strategy and daily operations (Gao & Bansal, 2013). Therefore, the outcome of firm capabilities is not considered strong enough or categorised as an outcome for Company B.

Further Bertha stated:

"If we get more boys and girls to go through the system, you can be sure that increases our opportunities to find the employees. If another company has done a great thing to have more students through the system, some of them will end up here and the other around."

"If we have this more generous mindset, we will do it Together. that's why it's important that we are connecting and collaborating and trying to support the process forward."

This statement emphasises the importance of collaboration and collective efforts in CSR, highlighting how these actions strengthen the **stakeholder relations** and create shared benefits aligned with Aguinis and Glavas (2012).

Despite the difficulty in directly attributing outcomes to specific initiatives, Bertha emphasised the broader societal benefits and the intrinsic value of CSR work and expressed his relief.

"It is such a relief that it is not about the brand because like I said before we will get the social impact as a bonus and it is the same as with the brand and brand awareness."

Bertha noted that while CSR efforts contribute to the company's brand and **reputation**, the primary focus should be on social impact rather than brand promotion. This approach reflects a shift towards a more holistic and purpose-driven strategy where CSR activities are valued for their intrinsic benefits rather than their promotional advantages. According to Brammer and Pavelin (2006) a consistent finding concerning the institutional-level outcomes of CSR initiatives is the enhancement of a firm's reputation.

Furthermore, Company B places significant emphasis on becoming an attractive employer by embracing a purpose-driven mindset, particularly appealing to newer generations entering the workforce. The interviewee highlighted the importance of employee attraction, stating:

"Employee branding is important. At the same time, we get all those positive effects as a bonus if we don't have to push them because I have colleagues working with employee branding and they like to push much more the employee branding."

Effects on outcomes identified by Aguinis and Glavas (2012) show that working for companies engaged in CSR leads to improved employee relations and **attractiveness to future employees**.

Aligned with Company B's strategy of identifying with the values and aspirations of younger employees, positioning itself as a desirable workplace where individuals can contribute to meaningful initiatives and make a difference.

4.2.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company B is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR practices within Company B.

Table 3: Overview of Predictors, Processes and Outcomes for Company B

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional	• Institutional and stakeholder pressure	• Stakeholder relations	stakeholder salience	• Reputation • Stakeholder relations
Organisational	• Firm instrumental and normative motives • Firm mission and values	• Managerial interpretations of CSR as an opportunity	• Firm size • Visibility/contact with the public	
Individual	• Values, needs, and awareness regarding CSR	• Organizational identity and pride		•Attractiveness to future employees

4.3 Company C

Company C, is a global leader in the technology sector and is distinguished for its innovative solutions and services. The company's portfolio includes a broad range of products and services. Company C's strategy focuses on shaping the future, crafting transformative technologies and services that redefine the future. Further, they support tackling global challenges such as mitigating climate change and supporting education (Company C website).

4.3.1 Predictors

Charlie has worked at Company C for over 10 years and is working with site engagement and communication, with a focus on CSR and sustainability. Charlie's responsibilities are promoting sustainable practices and environmental conservation, both within the organisation and in collaboration with external partners. With the primary intent to foster a more sustainable office environment and to encourage employees to adopt eco-friendly behaviours, such as biking to work.

"I want to nudge our employees to make better, sustainable choices while cooking or choosing their lunch."

Charlie's efforts to nudge employees towards sustainable choices can be seen as part of the company's broader **normative motives** to promote a culture of sustainability.

According to Aguinis and Glavas (2012), normative motives involve a commitment to ethical standards and societal norms. By integrating these practices into the organizational culture, Company C shows dedication to normative motives and is committed to their company values. Further supporting the normative motives:

"And yeah, so I think it's, it's our responsibility. We don't have a choice really."

The emphasis on responsibility and the lack of choice suggests an internalised belief in the importance of CSR, driven by moral and ethical considerations.

Beyond the professional responsibilities, the interviewee's motivations influence their commitment to CSR. Charlie expresses her concerns about the future, reflecting on the world her children will live in:

"And also I have an interest myself. I'm concerned about how our future will look like. I have kids. What kind of world are they gonna grow up in?"

Charlie's concerns in the future underscore her dedication to driving sustainable practices within Company C, reflecting an alignment of personal values with the company's CSR objectives. Furthermore, this shows her **values, needs, and awareness** regarding CSR on an individual-level aligning with Aguinis and Glavas (2012).

Moreover, Charlie shared that Company C has a clear focus on local engagement, particularly in supporting tech-driven initiatives that align with the interests of its tech-focused employees. Company C aligns its CSR initiatives with its strategy, mission and vision and focuses on sustainability as a core component of its organisational identity.

"Company C is ranked as one of the most sustainable companies and we've been working with this for years"

Company C is ranked as one of the 100 most sustainable large corporations globally (Company Website). This recognition underscores that sustainability is deeply ingrained in the **firm's mission and values,** guiding its proactive approach to CSR and serving as a fundamental aspect of the overall strategy. Aligned with Aguinis and Glavas (2012) description CSR initiatives aligned with a company's mission and values, motivating proactive engagement as well as integrating CSR into the core business strategy.

Further, Charlie provides insights into various CSR initiatives and activities that support this alignment. Notable examples include the integration of sustainability into daily operations and the global volunteering program available to all employees. Additionally, the annual "Earth Week" is dedicated to raising awareness of sustainability and CSR among employees. Another example of CSR activities like plogging:

"And we also have initiatives to plogging in like picking up the trash while jogging."

These examples illustrate how Company C's commitment to sustainability and CSR is translated into tangible actions, supporting the company's strategic and cultural alignment with its core values. By incorporating CSR into its fundamental business

operations, Company C demonstrates how strategic CSR can enhance both societal impact and business performance. This integrated approach aligns with the findings of Siltaloppi et al. (2021), who argue that aligning CSR with organisational strategy and daily activities is vital for leveraging the advantages of combining societal and business objectives.

Furthermore, engaging in CSR initiatives to address external pressures from various institutions and stakeholders, such as shareholders, customers, media, and the local community, aligns with the framework provided by Aguinis and Glavas (2012). For Company C, the company's commitment to maintaining its high ranking among the 100 most sustainable large corporations in the world underscores the influence of **stakeholder pressures**. This recognition not only highlights the company's achievements in sustainability but also reflects the ongoing expectations from stakeholders to continue on this path. This suggest that the emphasis stakeholders place on sustainability play a part to drive Company C to focus on CSR, helping to maintain its reputation and meeting external demands.

4.3.2 Mediators and Moderators

As emphasised by Charlie, Company C views its societal contributions not just as a cost but as a vital investment. The company recognises its responsibility as a large organisation to invest in society and support its well-being:

"And it's a cost, but I think it's you know that if you're a big company like Company C's you, you have to invest in society, it's our responsibility... I get proud. Like when I see the results of what we can do together... We don't have a choice really."

Charlie's reflections on Company C's societal contributions reveal a deep integration of CSR into the company's identity and strategy. Charlie's perspective that societal contributions are investments rather than costs aligns with the mediator of **managerial interpretations of CSR as an opportunity** (Aguinis & Glavas, 2012).

According to Sharma (2000), managers who perceive CSR as opportunities are more likely to implement proactive strategies emphasising innovation and voluntary actions to enhance social and environmental performance. This proactive view reflects a strategic vision where CSR is vital to long-term success and reputation, supporting Sharma (2000) statement that organisational structure and managerial interpretations influence CSR strategies.

Moreover, Charlie discussed the company's responsibility regarding the **firm size**:

"*We work in a society we live in a society we need to. I mean if society doesn't manage to cope on its own, we're a big company, we have to support them and I think that's that our employees feel that as well. I feel that I am. That's why I want our employees to engage."*

Suggesting that larger firms like Company C have more resources to implement effective CSR initiatives.

Further Charlie expressed her pride in CSR efforts:

"I get proud. Like when I see the the results of of what we we can do together so and. Teaming up with other. With other partners outside, it's the you you will gain a lot more than just being alone."

Jones (2010) states that organisational pride is an important aspect of employee responses to CSR initiatives, employees who show favourable attitudes toward CSR initiatives, such as volunteerism programs, often experience increased organisational pride. Charlie's sense of pride in discussing the company's CSR efforts indicates a strong **organizational identity and pride** tied to CSR. Carmeli, Gilat, and Waldman (2007) study indicates how employees perceive their organisation's performance significantly influences their sense of belonging and pride in the organisation. When employees view their organisation as performing well, especially in terms of social responsibility and development, they are more likely to identify with it and feel proud to be associated with it. This strengthened organisational identification thereafter enhances employees' attitudes and behaviours at work.

4.3.3 Outcomes

In the section 4.3.1, this quote from Charlie was shown:

"Company C is ranked as one of the most sustainable companies and we've been working with this for years"

Charlie states that Company C has gotten notable recognition for its commitment to sustainability and community engagement which demonstrates its strong reputation. Being listed among the 100 most sustainable large organisations in the world is a testament to the company's dedication to CSR. This recognition not only validates their efforts but also positions Company C as a leader in corporate sustainability, attracting further opportunities for collaboration and engagement with stakeholders.

Furthermore, in the interview, Charlie mentioned an example of how a university from Denmark specifically chose to visit Company C to learn about its sustainability practices and initiatives based on its **reputation**. Brammer and Pavelin (2006) highlight that reputation is a critical outcome of effective CSR practices that can lead to enhanced trust, differentiation, risk management and stakeholder relationships. The visit from the Danish university underlines Company C's strong reputation in sustainability.

In the interview, Charlie mentioned different CSR initiatives. One of their initiatives is their volunteering program, which encourages employees to actively contribute to community development. Charlie stated:

"Working here, every employee has a volunteer day paid by the company. So a full day that you can use to do volunteer activities. Oh, non-religious, non-political. To be a neutral party."

Charlie expresses what Company C seek with the volunteering program:

"Since we have this volunteer day, we don't expect the financial return but we expect the employees to hopefully feel good about themselves. And feel and hopefully know that we are a responsible company…"

This approach to CSR through its volunteer program, underlines the value of viewing CSR as an opportunity to foster long-term benefits rather than seeking immediate financial returns. Aguinis and Glavas (2012) discuss that CSR activities can enhance **firm capabilities** in various ways, encompassing aspects such as operational efficiency, product quality, and demographic diversity. Company C's volunteering program is an example of how CSR initiatives can contribute to some of these areas by fostering employee skill development and enhancing corporate culture.

Charlie discussed the volunteering program further:

"And together with our partners, for example, coordinators, I set up initiatives that are employees can where they can do volunteer work. For example, I mean, we are a tech company, so I want to promote tech outside the office. So our employees are having opportunities to promote tech [...] then they can use their volunteer days or hours."

In this statement, Charlie states that they focus on promoting tech and how employees can use their volunteer days within tech. Drawing from the interview data the volunteer activities provide employees with opportunities to develop new skills and competencies that are transferable to their roles within the company, particularly if it is related to tech. By participating in activities outside their usual work tasks, employees can enhance their adaptability, creativity, and leadership abilities, contributing to the overall capabilities of the organisation. CSR actions have been shown to enhance firm capabilities, including improvements in management practices (Aguins & Glavas, 2012).

4.3.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company C is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR practices within Company C.

Table 4: Overview of Predictors, Processes and Outcomes for Company C

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional-level	• Institutional and stakeholder pressure			• Reputation
Organisational-level	• Firm instrumental and normative motives • Firm mission and values	• Managerial interpretations of CSR as an opportunity	• Firm size	• Firm capabilities
Individual-level	• Values, needs, and awareness regarding CSR	• Organizational identity and pride		

4.4 Company D

Company D is a global leader in providing products, services, and solutions in the security sector, with a commitment to constant innovation. Their vision is about human rights to feel safe which underlines their mission to make society secure by pushing mental and technological boundaries, reflecting their core values of safety, innovation, and societal well-being (Company D website, 2024).

4.4.1 Predictors

The interviewee from Company D has a strong academic background in technical projects and almost eight years of experience as a materials and process engineer at Company D. One year ago, Dennis transitioned to a role focused on social sustainability. Dennis's journey towards social sustainability was sparked by an article on the internet about Company D's cooperation in CSR initiatives, one of the vulnerable areas in Gothenburg. This article was a turning point, leading to a moment of clarity about the importance of addressing social segregation. This indicates that their **personal values and awareness** of social issues played a significant role in driving their commitment to CSR. Dennis mentioned carrying out these social sustainability questions since moving to Gothenburg, highlighting an ongoing personal concern for the community. Despite a strong desire to engage more deeply, Dennis previously felt constrained by time, highlighted in the following quote.

"Whenever I would have engaged in something, I would need to take the time from the family."

This quote reflects Dennis's intrinsic motivation and personal values, underlining the need for CSR efforts to align with individual circumstances and responsibilities. Indicating that Dennis's engagement is driven by their behaviour for the intrinsic fulfilment aligning with sensemaking conceptualised by Auginis and Glavas (2019). Moreover, in terms of predictors of CSR, Dennis's story demonstrates how individual values, needs, and awareness regarding CSR can influence engagement. Dennis's move to a CSR role was driven by a deeper awareness and a sense of urgency to contribute meaningfully to societal improvements.

Dennis expressed a collaborative commitment to CSR within Company D, reflecting a shared sense of urgency and desire to contribute meaningfully to societal and environmental goals:

"I think there is a sense of urgency in terms of we want to contribute. And we want to engage. It's important that we all get together and do so."

This statement underscores a sense of moral obligation to engage and collaborate with Company D, aligning with **normative motives.** This statement highlights Company D's motivation to actively participate in CSR initiatives and collaborate with others to create positive societal change and fulfil a sense of duty.

Moreover, Dennis emphasised the strategic integration of CSR initiatives with long-term goals and innovation, reflecting the company's forward-thinking approach as follows:

"The sense of urgency and actually to connect it to long-term strategies and to innovation. It's not, it's not just some altruistic engagement, but it's a partnership and it's a need to flourish in 10-15 years."

The statement illustrates how Company D views CSR not only as an altruistic engagement but long-term strategy necessary for the company's development and sustainable success.

In the interview, Dennis mentioned that for other companies in the Gothenburg area, there is this high need for talent in the future and therefore a problem that so many kids are not getting the grades needed to go into higher education. Dennis expressed that Company D not having those needs as much but their suppliers do and other key stakeholders. However, because it is important for their stakeholders it becomes important and therefore it is important for them.

This suggest that Company D's engagement in social issues is driven by both internal priorities and external stakeholder pressures. According to Aguinis and Glavas (2012), **stakeholder pressure** is a key motivator for integrating CSR into organisational strategies. By addressing stakeholder needs, Company D adopts a proactive CSR approach, incorporating societal concerns into strategic decisions and mitigating risks. Additionally, Company D's focus on education and talent development aligns with CSR principles that extend corporate responsibility beyond profit-making objectives.

4.4.2 Mediators and Moderators

Dennis highlighted the importance for Company D to keep people in society safe both physically and psychologically with a strong and healthy society. Further, Dennis revealed that Company D's decision to engage in initiatives aimed at enhancing specific socio-economically vulnerable areas, it became clear to Company D that these initiatives were in line with their fundamental values of prioritising societal safety.

While Company D may not face the same talent shortage challenges as other companies in the Gothenburg area, they recognise the importance of addressing such issues for their suppliers and other key stakeholders. As Dennis stated:

"It doesn't hurt us, we can reach a lot of impacts also by collaborating with the companies that we usually don't collaborate with."

Furthermore, Dennis empathises that society cannot afford a society that excludes half of the suburbs from reaching higher education. From a corporate viewpoint, a large amount of talent remains underutilised, presenting untapped potential for organisational enhancement. Company D's commitment to societal safety and collaboration with non-traditional partners demonstrates the effect of **stakeholder salience** on the process. The influence of various stakeholders on the organisation's CSR activities can moderate the relationship between CSR and outcomes and high stakeholder salience may increase

the impact of CSR on reputation, financial performance, and stakeholder relations (Aguinis & Glavas, 2012).

The interviewee stressed the importance of beginning initiatives and learning along the way, such as identifying which collaborations are most beneficial. Dennis highlighted a shift within Company D towards more collaborative partnerships rather than traditional sponsoring:

"There is some kind of paradigm shift happening that, I would say that 'Collaborative Initiative 3' was kind of the kick-off for thinking more partnership not sponsoring"

Dennis's statement emphasises Company D's strategic approach to CSR, focusing on societal safety and stakeholder engagement. The company perceives collaborations as vital investments rather than costs, aligning with its fundamental strategy for community well-being aligning with Porter and Kramer (2006) regarding creating shared value. Furthermore, according to Agunis and Glavas (2012), an organisation can enhance the relationship with external stakeholders underlining the mediating effect of **stakeholder relations**. By choosing to engage in initiatives within vulnerable areas Company D aims to enhance stakeholder relations.

Moreover, CSR activities can contribute to the development of **intangible resources**, leading to improved organisational capabilities, operational efficiency, and product quality (Agunis & Glavas, 2012). Dennis's mention of leveraging collaborations with unusual partners demonstrates the use of social capital and collaborative networks as intangible resources, enhancing Company D's capability to implement effective initiatives. This perspective aligns with Porter and Kramer (2011), who highlight the importance of partnerships and collaborations in strengthening CSR impact.

However, Dennis further discusses their involvement in '*Collaborative Initiative 3'* stating that the initiatives do not align with Company D's core business.

"It's difficult for our partners who are present locally, they have their own goals. But I think that's the advantage that we from Company D have because we don't, we don't have our own agenda, is not our core business. We don't have personal feelings in it. It's more like we can facilitate the dialogue between others."

Dennis emphasises Company D's unique position as a dialogue facilitator rather than a direct stakeholder of the *'Collaborative Initiative 3'* . This strategic approach allows Company D to navigate complex stakeholder dynamics, where various actors may have divergent goals and priorities. According to Porter and Kramer (2006), effective CSR involves understanding and responding to the needs and expectations of diverse stakeholders, including local communities. Further strengthening stakeholder relations as a mediating effect on the process.

Furthermore, Company D's public commitment to CSR and collaboration with other companies enhances its **visibility and contact with the public**, serving as a moderator on the process of CSR (Agunis & Glavas, 2012). The company's visibility and public

engagement through '*Collaborative Initiative 3'* improves the public perception and accountability, enhancing the effectiveness of CSR initiatives (Siltaloppi et al., 2021).

4.4.3 Outcomes

During the interview, Dennis acknowledged the challenges that Company D faces in measuring the success of certain CSR initiatives, especially those with long-term objectives. While some CSR efforts are undertaken without direct measurement, Company D emphasises the importance of connecting these activities to long-term effects:

"To be successful, you need to connect it to the long-term effects. It's important to have a long-term view, which can also be a challenge in the corporate world as you usually think 1, 5, and 10 years ahead. However, these processes in society take more time."

This perspective reflects Company D's focus on developing **firm capabilities** to address long-term sustainability challenges. The emphasis on connecting CSR initiatives to long-term effects underscores the company's recognition of the need for sustainable practices and strategic planning. By understanding the importance of long-term perspectives and societal processes, Company D aims to enhance its organisational capabilities for sustainable decision-making. Aguinis and Glavas (2012) state that CSR activities can enhance firm capabilities in multiple areas, including operational efficiency, product quality, and demographic diversity.

Further supporting firm capabilities with active engagement in CSR, Dennis mentioned a more holistic approach to CSR initiatives in Gothenburg than before:

"It's a lot more holistic that we do now here in Gothenburg, the other engagements. But I think this is not only new to 'Company D', this is new to companies which I realised."

The shift towards a holistic CSR strategy indicates a development of internal capabilities and strategic alignment. According to Aguinis and Glavas (2012), CSR initiatives and policies have been demonstrated to strengthen firm capabilities, particularly in enhancing management practices and can therefore benefit Company D.

Dennis further elaborated on the intangible benefits of CSR initiatives:

"We cannot measure it now, but we know that we are doing something good."

This statement offers insight into the organisation's belief in the positive impact of CSR initiatives, despite the lack of immediate measurable outcomes. It suggests that Company D values the intrinsic benefits of its CSR activities, which include enhancing **employee engagement**. This is supported by Company D's recent shift towards more active engagement in CSR initiatives. Siltaloppi et al. (2021) argue that employee engagement is crucial for fostering commitment to CSR objectives and cultivating a culture of responsibility within the organisation.

4.4.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company D is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR initiatives within Company D.

Table 5: Overview of Predictors, Processes and Outcomes for Company D

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional-level	• Institutional and stakeholder pressure	• Stakeholder relations	• Stakeholder salience	
Organisational-level	• Firm instrumental and normative motives	• Firm intangible resources	• Visibility and contact with the public	• Firm capabilities
Individual-level	• Values, needs, and awareness regarding CSR			• Employee engagement

4.5 Company E

Company E, a subsidiary of a larger company is one of Sweden's leading private real estate companies, they manage properties in the major cities in Sweden. They have a long-term ownership strategy and a strong commitment to sustainability, integrating eco-friendly practices and community-focused initiatives.

4.5.1 Predictors

Company E's internal work with societal sustainability is called 'relationsförvalting' which focuses on managing relationships responsibly with society. Ernie has been working at Company E for 24 years and has an education in economics. He has extensive experience in different areas of property management, including rental administration, eviction prevention, and project management. In the current role, Ernie is responsible for overseeing relationship management in various parts of the city, particularly in socio-economically vulnerable areas, describing his role as *"between people"*.

Ernie expressed a motivation and desire to make a meaningful impact in the communities where he works. He is passionate about contributing to social sustainability efforts and ensuring that residents in socio-economically vulnerable areas have access to safe environments, educational opportunities, and support in entering the labour market. Exemplifying a strong intrinsic motivation for his job (Deci et al., 2017). The mentioned strong intrinsic motivation is according to Aguinis and Glavas (2012) described as the predicting factor of **values, needs, and awareness.** For the past decade, Ernie has been in charge of overseeing the company's societal responsibility initiatives throughout the city. Since August 2023, the company has increased its resources and hired one more employee for each city to work full-time on societal sustainability.

Company E is a private housing company, their strategy centres around proactive relationship management, community engagement, and sustainable development. As long-term property owners, they describe themselves as having a responsibility to contribute to the development of society and the neighbourhoods in which they operate. Further stating that by adding knowledge, resources, and taking responsibility, they believe they can play a role in addressing various social and climate-related challenges. The operational strategy strives to maintain a balance between condominiums and rental apartments, ensuring diversity in housing options and responsiveness to market demands and community needs, as described in C Company E's Sustainability report (Hållbarhetsberättelsen 2023_8 april). Ernie described the company's flexibility and adaptability in their strategy as having the ability to change according to market and community demand.

The **corporate governance structure** described by Aguinis and Glavas (2012) was in the case of Company E identified as a strong predictor at the organisational-level. Highlighted by Ernie's description of strong organisational support and involvement of the steering group.

"*The advantage we have is that our steering group shares the same frustrations and is heavily involved. They are well-anchored in what we do and how we're doing."*

An additional example provided by Ernie highlighting organisational **corporate governance structure** is Company E's operational decision requiring mandatory employee participation in social CSR initiatives, further strengthening the predictor (Aguinis & Glavas, 2012).

As part of the CSR strategy, Company E aims to address socio-economic vulnerable areas focusing on preventive measures rather than reactive interventions. Actively working with social engagement for over 20 years, company E describes sustainability as central to its operations, their strategic approach involves long-term ownership as a means to better enable the integration of sustainability into its day-to-day activities. These findings align with Aguinis and Glavas's (2012) description of organisational-level predictors of **normative motives** using a proactive approach toward integrating CSR into the organisational culture and identity.

4.5.2 Mediators and Moderators

The social aspect of Company E's CSR strategy revolves around long-term relationship management and collaboration, aiming to enhance the well-being of residents and communities. Company E engages in collaborations with various institutions, including schools, local authorities, and other property management companies. These collaborations aim to address community needs comprehensively and leverage resources effectively. Ernie expressed that the most challenging of the company's four areas of focus is the labour market, due to the multiple public stakeholders involved. An example of **rules and regulations** affecting the process of CSR at the institutional-level (Aguinis & Glavas, 2012) exemplified through Ernie's description of the structure of these public institutions, consisting of several separate units, the pace, and rigidness are described as some of the biggest barriers.

During the interview, Ernie discussed the importance of adapting to new needs and collaborating with various stakeholders to remain relevant and active locally. When addressing collaborations Ernie shared his views on the collaborative dynamics between Company E and other companies, emphasising the importance of shared vision, goals, and strategies for achieving social sustainability. Many of Company E's local initiatives are done in collaboration with other housing companies sharing the same goal and vision.

"We link arms and collaborate a lot with other property owners and civil society associations, based on that we want the same thing in the area where we operate."

Most of Company E's CSR initiatives are done in collaboration with other stakeholders. Collaboration with various stakeholders is described by Aguinis and Glavas (2012) as both a mediating and moderating effect. Analysing effects related to Company E's process and strategic approach for collaboration it is evident that stakeholder relations and **stakeholder salience** are key factors impacting and driving the process.

Company E's societal sustainability strategy focuses on four main pillars: security, meaningful leisure time, support for local schools, and facilitating access to the labour market. Examples provided by Ernie of initiatives aimed at creating meaningful leisure time and increased access to the labour market are summer jobs.

"Every year we offer summer jobs for our young people in all our areas who are between 16 and 20 years old so they can apply."

Providing job opportunities for teenagers and young adults could be considered a mediator and moderator according to Aguinis and Glavas (2012) in multiple ways. At the institutional-level the example is mediated through **stakeholder relations** as Company E's provided job opportunities strengthen the company's relationship with the community.

"Activities such as yard parties and mentoring programs can be ways to engage both staff and participants at different levels."

As described by Ernie, the example also considered the moderator of **contact/visibility with the public** at the organisational-level, as the initiative increases Company E's visibility both on the job market and at local institutions e.g., job fairs at schools.

Ernie further explains Company E's support for local schools with initiatives i.e., free breakfast, and mentoring. Company E's initiatives for the local community are examples of the utilisation of company resources; by providing mentoring opportunities to schools they utilise their **intangible resources** by acknowledging the strategic importance they can gain by engaging in mentorships. In addition, tangible resources related to direct costs i.e., time, personnel, and groceries involved in providing breakfast for the kids once a week align with the moderating effect of **finances/slack resources**.

During the interview Ernie shared his view on institutional collaborations with local schools, describing key aspects of these collaborations as communication and trust,

further strengthening the identified effect of stakeholder relations and stakeholder salience.

"We had a coordinator and she and I collaborated and listened to what the principal thought was needed."

Discussing limitations with various public institutional stakeholders Ernie addressed some difficulties being a private actor, needing to convince the City that they are committed to long-term engagement. Two out of four of Company E's strategic goals involve public institutional stakeholders i.e., the labour market, and schools. Ernie highlights the built-in variation and external factors (i.e., politics, crisis, etc) from various sectors affecting the process, describing the difference between them and other companies wanting to engage public institutions through long-term engagement and effort.

"We have worked with Relationship management for over 20 years. We feel that we have the trust from the city, to be a long-term player since we have been hooking arms with the city's various actors for so long. We have a good reputation based on that."

Emphasising the importance of institutional stakeholders i.e., schools to understand that Company E is not there to *"take over"* the pedagogic approach, only to assist. Describing the phenomenon of social responsibility *"green-washing"*.

"In socioeconomically vulnerable areas, many want to get involved in schools, convincing them that we're not there for a short-term project but for the long run is crucial."

"It's sometimes perceived as greenwashing when stakeholders get involved for appearance's sake. That's not us."

These examples highlight the moderating effect of **industry regulations** (Aguinis & Glavas, 2012) which are described by Ernie as a barrier negatively affecting process and CSR initiatives. Further expressing that for Company E, being a private actor focusing on actions aimed at improving and/or aiding institutional conditions, regulations related to private-public partnerships pose a challenge. When asked why private-public-partnerships and labour-market measures are a challenge, Ernie explains difficulties in the various actors needing to be involved e.g., "*labour market and adult education unit; social services working with individuals; the competence centre, and the employment agency."*

Further explaining that,

"*Many work in silos within municipal and state bodies, following their own regulations and finding it challenging to think innovatively. This makes it difficult to reach those facing the toughest challenges in entering the job market or needing support to progress."*

Further strengthening the institutional-level mediator of stakeholder relations and the moderator of stakeholder salience, and industry regulations (Aguinis & Glavas, 2012). During the interview Ernie shares his experience of strong organisational support at

Company E, describing the advantage of having a steering group who is heavily involved in the CRS initiatives.

"The advantage we have is that our steering group shares the same frustrations and is heavily involved. They are well-anchored in what we do and how we're doing"

A *"heavily involved"* and *"well-anchored"* steering group can be interpreted as the mediating effect of the managerial interpretation of CSR as an opportunity (Aguinis & Glavas, 2012). The mediating effect it has on the process is not explicitly included in the data.

4.5.3 Outcomes

The strategy involves implementing security measures, conducting renovations, and engaging in dialogue with tenants to address concerns and improve the living environment. Ernie explained that they continuously through surveys measure the outcomes to assess the effectiveness of these initiatives. The results are used for comparisons and evaluations to track improvements in areas i.e., security, community engagement, and infrastructure development. By analysing data and feedback, they refine their approach to better meet the needs of residents.

This example describes the institutional-level outcome of customer **choice of company/product** directly linked to company E's CSR initiatives (Aguinis & Glavas, 2012). For a private housing company, the customers are their tenants, initiatives aimed at improving the quality of their products (apartments) and surroundings are therefore the intended outcome of the initiative itself. The directly measurable perceived safety and happiness of their tenants provides Company E with the ability to design their effort to meet the customer demand, aligning with the outcome of **financial performance** (Peloza, 2009).

When describing factors important for a successful outcome long-term engagement, perseverance, and collaborations are mentioned:

"It's the long-term work with our Relationship management, but also collaboration. We realised early is a strength, then it can take different lengths of time if we just find a common denominator [...] and not giving up, despite setbacks and challenges we strive on."

Company E is one of the partners in *'Collaborative Initiative 2'* , Ernie explains that for actions made by the private-public joint partnership, the common goal and result are more important than individual results. Initiatives under '*Collaborative Initiative 2'* are labelled by the name of the project or by the intended outcome i.e., specific labour market measures, initiatives at local schools etc. Strengthening collaborations and relationships with various institutional stakeholders are emphasised by Ernie, therefore considered the institutional-level outcome of **stakeholder relations** (Aguinis & Glavas, 2012)**.** Ernie further elaborates on collaboration,

"When we link arms (3 major actors), it becomes a greater force and we can also reach out to more. That's what I think is the strength of 'Collaborative Initiative 2' and the various collaborations."

These statements further highlight the importance of stakeholder relations and collaboration in achieving successful outcomes and underscore the significance of maintaining relationships and collaborating with various stakeholders over the long term.

4.5.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company E is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR initiatives within Company E.

Table 6: Overview of Predictors, Processes and Outcomes for Company E

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional-level		• Stakeholder relations	• Stakeholder salience •Industry regulation and growth •visibility/contact with public	• Customer choice of company/product • Stakeholder relations
Organisational-level	• Firm instrumental and normative motives • Corporate governance structure	• Firm intangible resources	• Visibility/contact with public • Finances/slack resources	• Financial performance
Individual-level	• Values, needs, and awareness regarding CSR	• Organizational identity and pride	• Supervisory influences	• Employee engagement

The most common predictors shown in the analysis are the proactive individual-level values needs, and awareness and organisational-level instrumental and normative motives. The rarest predictor identified is reactive institutional-level predictor regulations, standards, and certification demands. Overall the analysis shows a stronger presence of proactive predictors motivating companies to engage in CSR

4.6 Governance Structure of Company F and G

The governance of the City of Gothenburg is regulated by laws, regulations, political will, and the residents, users, and customers of the city. The politicians in Gothenburg have the opportunity to define how they want to implement their political will through

governing documents. The governing documents adopted by the municipal council and the municipal executive board apply within the City of Gothenburg. Additionally, committees and company boards establish their own governing documents for their own operations. The municipal council's budget serves as the overarching and superior governing document for the committees and company boards of the City of Gothenburg.

According to the Ownership Directive Förvaltnings AB Framtiden shall, through a conscious and active presence in Gothenburg's housing and property market, be a strategic actor aiming to strengthen Gothenburg's role as a regional centre and the city's overall development. Further Förvaltnings AB Framtiden should actively contribute to the creation of new housing units and to the design and management of the subsidiaries' housing and areas in such a way that they contribute to an attractive housing market in Gothenburg. Förvaltnings AB Framtiden's strategy for "development areas" is the overarching governing document for the group's development areas and contains the measures that the group has control over. The strategy applies to Förvaltnings AB Framtiden and all subsidiary companies in the group encompassing the work to be carried out in the group's development areas (areas currently considered particularly vulnerable by the police). Company F and Company G apply directly under the strategy of Framtiden AB and the City of Gothenburg and are obliged to follow. The institutional-level **rules, regulations, and standards** described by Aguinis and Glavas (2012) are therefore considered reactive and the strongest driving predictor of CSR initiatives in these cases.

As part of the City Council budget 2020, Förvaltnings AB Framtiden was mandated to take significant social responsibility in the areas where it operates. To improve integration Framtiden AB should invest, strengthen, and develop in the then six particularly vulnerable areas in Gothenburg. The City Council also wanted to see a better mix of detached houses, townhouses, condominiums, owner-occupied apartments, and rental units. The strategy as well as additional funds are provided to the companies operating in areas that are classified as particularly vulnerable. Further, the strategy also includes regulations regarding preventive work to prevent any other area from being classified as particularly vulnerable. The inclusion of outside directors and stakeholders, broadens companies to go beyond the interest of specific shareholders, illustrating **corporate governance structure** identified as an organisational-level predictor (Johnson & Greening (1999). Exemplifying a strong strategic anchoring top-down, encompassing and predicting all of Company F and G's CSR initiatives.

The strategy covers the years 2020-2030 and is effective from the time it is adopted by the board of Förvaltnings AB Framtiden until the year 2030, as described in the official strategy (Framtidenkoncernens strategi för utvecklingsområden 2020-2030).

4.7 Company F

Company F is a major housing company in Gothenburg, owned by the City of Gothenburg and its residents. Established in 1950, the company manages and builds properties, focusing on tenant satisfaction and environmentally friendly practices. With around 270 employees and nearly 20,000 apartments, they prioritise open dialogue and

collaboration with tenants. (Company F is a subsidiary of Förvaltnings AB Framtiden, which is owned by Göteborgs Stadshus AB).

4.7.1 Predictors

Fred has an education in architecture and a long professional background working for the city of Gothenburg, within the field of social responsibility i.e., newly arrived immigrants. Since August 2022, he has held the position of development manager at the company. The role includes responsibilities to oversee the social aspects of the CSR strategy developed and implemented top-down by Framtiden AB.

Fred further elaborates on the reasoning behind his career path after first entering the job market as an architect in 1998,

"I got a job in 'socio-economically vulnerable' to work with similar questions and then I was stuck. Because when you learn about inequalities and the differences in how people live their lives. You can't ignore it! 'socio-economically vulnerable' was an eye-opener". - Fred

Fred's background and described personal motivation for working with social responsibility and the reasoning for genuinely contributing to societal improvements. This is an example of an individual-level predictor of **values, needs, and awareness.**

Company F operates in two of the areas classified on a high level of the police list of the city's socio-economically challenged areas. As described in the strategy, the city council of Gothenburg has provided Framtiden AB (setting the strategy for all public housing companies of Gothenburg) 11 million SEK to improve and develop these areas of the city. Therefore, regarding Company F the previous analysis in section 4.6 describing the institutional-level **rules and regulations** implemented top-down driving all predictors at the organisational-level apply in this case. Similarly, the organisational-level predictor of corporate government structure is viewed as an effect of the top-down implemented institutional strategy.

Aguinis and Glavas (2012) description of aligning the company mission and values to CSR initiatives, using a proactive approach to integrating CSR into the organisational culture and identity were not identified through our interview with Ginny. The integration of CSR into Company F's culture is considered reactive, top-down implemented and aligned with regional and national incentives, rather than proactive. Therefore, vision and values are not viewed as a driving predictor in the case of Company F. The strategic alignment and identified **corporate governance structure** as a result of institutional-level predictors are considered the driving predictor, setting the terms for the company's day-to-day operations and obligations to follow rules.

4.7.2 Mediators and Moderators

Fred described a close area-based collaboration and communication between Company F and other stakeholders. An example mentioned is frequent meetings (every second week) with other real estate companies, the police, and the city regarding the development of the area. During these meetings information and updates are shared, information which Company F then can communicate to its tenants.

This example viewed by Fred as a positive effect of collaboration, aligns with multiple factors by Aguinis and Glavas (2012) describing mediating and moderating effects. Firstly, both the institutional- and organisational-level moderators of **contact/visibility with the public** are present. From the institutional-level, the visibility and presence of governmental institutions i.e., the police and the communicative link formed between Company F, their tenants and the police have a strong mediating effect. Further, from the organisational-level, the presence of Company F in the described collaboration is essential and considered a strong moderator. Secondly, as argued previously the presence of **stakeholder relations** and **stakeholder salience** in collaborations are based on the same argument drawn in alignment with Aguinis and Glavas (2012) are for Company F considered strongly affecting the process of CSR.

During the interview, Fred explained that for these areas, Company F has been allocated more financial resources to aid the CSR actions, utilised for both personnel and renovations of surroundings and infrastructure.

"I think one positive factor is that we are collaborating in the area, not only with the real estate companies but also with the city municipality and within departments."

Examples shared by Fred of initiatives utilising these extra resources are e.g., security hosts aimed at increasing the feeling of safety for the tenants, and extra employees working with e.g., the houses (internal/external) and upgrades of the surroundings (courtyards and gardens). Aligned with the organisational-level factors of **finances/slack resources** (Aguinis & Glavas, 2012) which are considered important in affecting the process.

4.7.3 Outcomes

When addressing the outcome and methods for achieving the intended outcome, Fred described a successful initiative as,

"First of all you have to listen to what the citizens side think and try to make them a part of it. If you're working in a specific area. You have to listen to the needs of the inhabitants."

Freds description emphasising stakeholder involvement in CSR improvements as part of the successful initiative and the intended outcome clearly aligns with the institutional-level outcome of **stakeholder relations** (Aguinis & Glavas, 2012).

The interviewee shared that the experienced safety and happiness of the tenants are measured by the company through an annual questionnaire alternating between half of the population each year. Examples of questions were explained e.g., happiness with the company, services, communication, safety, and attractiveness of the area. Further noting that the same questionnaire is conducted simultaneously by the neighbouring housing companies in the same area. The response rate was according to the interviewee high, justifying the results of the measurement. Further elaborating on the intended

outcome of Company F's CSR initiatives and the operational goal of the safety and happiness of their tenants. Fred described,

"The answer must be that they feel more safe and they have a nicer place to live and so on. But safety is very, very important."

The operational goal of increased safety and happiness of their tenants are initiated to increase the **customer choice of company/product.** By increasing the attractiveness of their apartments Fred stated that the outcome of increased **financial performance** are directly linked with CSR initiatives aimed at improving the area and the institutional-level outcome aligned with the findings of Peloza (2009) on customer choice of company.

4.7.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company F is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR initiatives within Company F.

Table 7: Overview of Predictors, Processes and Outcomes for Company F

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional-level	• Regulation, standards, and certification demands	• Stakeholder relations	• Stakeholder salience • Contact/visibility with public	• Stakeholder relations • Consumer loyalty and positive firm evaluations
Organisational-level	Corporate governance structure	• Firm intangible resources • Managerial interpretations of CSR as an opportunity	• Firm visibility/contact with public • Finances/slack resources	• Financial performance
Individual-level	• Values, needs, and awareness regarding CSR	• Organizational identity and pride		

4.8 Company G

Company G, founded in 1945, is the first public housing company in Gothenburg. It offers rental apartments and commercial spaces with competitive pricing, focusing on creating attractive living environments. Now part of the Framtiden Group, owned by the City of Gothenburg, Company G operates based on a directive to build a sustainable society. With over 400 employees, the company prioritises environmental, social, and economic sustainability, aiming to ensure safe and pleasant residential areas. The company's long-term mission includes balancing a stable economy, social

responsibility, and reducing environmental impact, guided by a group-wide vision for sustainable development.

4.8.1 Predictors

Ginny has an education in social science and has worked with social and societal issues since graduation at age 23. Her professional background includes working within social services, crisis intervention, and substance abuse treatment, both on the governmental side and for Swedish authorities. Sharing extensive experience and strong intrinsic motivation in addressing societal issues at the individual- and organisational levels.

Addressing personal motivators and drivers for the current position and her view on the role of public housing companies' responsibility in driving societal change, it became evident that Ginny has a strong drive and recognise Company G's role in affecting the outcome.

"And then it became very clear that a key player in crime prevention is property owners, what they do and don't"

As described by Porter and Kramer (2006) to advance CSR, there needs to be an understanding of the relationship between the company and society, while at the same time integrating CSR into the strategy and operation of the specific company, aligned with **normative motives** (Aguinis & Glavas, 2012).

Further elaborating on her personal decision and motivation for engaging in societal improvements as, *"if there was somewhere I wanted to be involved in making a change, it was here!"*

During the interview, Ginny highlighted the significant impact of institutional pressures on Company G's CSR strategy and initiatives. Societal and political demands, coupled with changes in regulations and governmental incentives, were identified as key drivers guiding Company G's strategic decisions and actions at the organisational level.

Since a few years back there has been a strategic shift towards the creation of shared value and the company no longer provides sponsorships. All long-term initiatives are based on cooperation agreements described by Ginny as a measure to achieve a "win-win" effect, explaining instrumental motives as well as the strategic shift towards the creation of shared value as,

"We sponsor nothing we write cooperation agreements we are more like partners but not like this that we send money to something because it's good, we don't do that."

These **instrumental motives** i.e., creating business value (Aguinis & Glavas, 2012), were emphasised during interviews with Company G, explaining their strategic approach to CSR as only engaging in shared value activities aligned with the theory by Porter and Kramer (2006). Highlighting instrumental motives as a predictor as well as Company G's strategic approach to CSR.

Company G's CSR strategy is based on institutional requirements and national politics implemented and followed top-down. The organisational **mission, values, and**

corporate governance structure were through the interview found to shape Company G's approach to CSR. All predictors at the organisational-level are aligned with the overall strategy. According to Aguinis and Glavas (2012), the incorporation of outside stakeholders in **corporate governance structures,** influencing strategic actions and decisions illustrates an organisational commitment to fostering transparency and inclusivity. In the case of Company G, the strategic alignment and identified corporate governance structure is considered a direct effect of the strict institutional-level **rules and regulations**, setting the terms for the company's day-to-day operations through obligations to follow rules and regulations. The commitment to transparency should therefore rather be viewed as an effect of institutional-level political rules and regulations.

Reactive short-term predictors are addressed but since the company operates and is directly affected by the outcomes the "win-win" effect in these conditions is more obvious. Additionally, organisational capabilities, such as operational efficiency and product quality (e.g., perceived safety), emerged during the interview as important factors influencing the implementation of Company G's CSR practices.

4.8.2 Mediators and Moderators

Most of Company G's long-term CSR initiatives are carried out through collaborations and partnerships. Ginny highlighted the importance of these collaborations and the strong collaborative relationship the company shares with other housing companies operating in the same area. Further describing a strong mutual understanding and flexibility in differences significant in these collaborations, provided by a joint driving effort to achieve the expected outcome.

"We have developed a partnering program, and then we become a very large player if the three of us come together and help with it. It reduces the workload."

Institutional-level **stakeholder relations** and **stakeholder salience** (Aguinis & Glavas, 2012) are described by Ginny through the strong emphasis on collaborations. Noting that organisational collaborations and public-private partnerships cannot solely be categorised as institutional.

The properties of the different housing companies are mixed in the same area, sharing mutual parks and playgrounds. In these contexts, and for actions aimed at improving the local surroundings and visual attractiveness of the area, the housing companies make a joint effort and investment, emphasising the importance of local engagement through partnerships. However, having their tenants' interests first and foremost is explained as Company G's most important operational goal. Ginny describes the challenge of balancing collaborative initiatives with Company G's individual responsibilities, expressing the need to prioritize internal tasks i.e., ensuring clean and safe environments for tenants.

"With limitations, it's also time and personnel. How much should we put into this and how much is it about taking care of your own homework. it can limit us sometimes that we have to focus on our own instead of going too much on a cohesive."

The explained need to find a balance between immediate business operations and engagement in broader collaborative CSR initiatives, exemplifies the moderating and mediating effects of lack of **Finances/slack resources** requiring the utilisation of **Firm intangible resources** (Aguinis & Glavas, 2012). Ginny explained that lack of resources i.e., (time and personnel) was a challenge, resulting in the importance of careful strategic consideration and the need to allocate resources effectively. Further recognising that competing demands for attention and resources can limit the capacity to fully engage in collaborative initiatives, resulting in trade-offs and compromises. Therefore, the mediating and moderating effects on the outcome are considered strong in the case of Company G.

Other collaborations mentioned include both public and private stakeholders i.e., churches, voluntary organizations, sports clubs, schools, and individual initiatives. During the interview, Ginny explained that collaborations with institutional organisations i.e., Ringsborg and the Salvation Army are efficient due to their abilities to pool resources and expertise, allowing involved stakeholders to develop and implement programs that have a broader impact on the community.

"But driving the best cooperation is if you find partners who want the same thing and then you don't have to do so much yourself. 50-50% I think one should and want to do the same thing otherwise, I don't care about collaborations. I think that's very important."

The mediator **managerial interpretations of CSR as an opportunity** (Aguinis and Glavas, 2012) is considered strong. The example describes how collaborations can leverage collective strengths and extend beyond traditional boundaries while reducing the separate workload, creating a "win-win" effect in addressing societal needs. In conclusion, Ginny directly describes collaborations as a key factor affecting the process of CSR and crucial for driving the organizational-level predictor of instrumental motives and the creation of shared value (Porter & Kramer, 2006).

While acknowledging the importance of collaboration, Ginny also recognizes that collaborations with private actors could be improved, questioning where the responsibility for addressing societal challenges and improvement of local communities lies.

4.8.3 Outcomes

When describing a successful CSR initiative Ginny expressed the strong institutional set strategy and demand to only engage in actions that guarantee a successful outcome.

"We are getting more and more demands that we should only do actions that have an effect! It's also very difficult, it's difficult, but if we look at initiatives, we can work with risk and risk factors."

The approach to guarantee successful outcomes is further described by Ginny as combination of either basing actions on previous research, attaching research to the initiative and/or considering different risk factors. This example is considered the factor of **reduced risk** at the organisation-level outcome (Aguinis & Glavas, 2012).

One of Company G's operational goals included in the strategy is to ensure and increase the safety and happiness of the tenants. Through field studies, existing research, and knowledge gained through previous projects, the tidiness (i.e., open spaces, clean facades, parks, playgrounds, etc.) of the surrounding area is one of the biggest contributing factors positively impacting the experienced safety.

"We have tenant surveys and we can see if we have clean and tidy environments [...] we also have high-security values and that is much more than security."

Ginny discussed the difficulty in measuring the impact of individual initiatives due to the collaborative nature of projects. Collaborative efforts often involve multiple actors and complex interactions, making it challenging to isolate the effects of specific actions. This limitation is described by the inability to control external factors or account for the contributions of other stakeholders. As a result, evaluating the effectiveness of collaborative initiatives becomes inherently challenging, requiring alternative approaches to assess impact and outcomes. Regardless of issues measuring specific outcomes, evident is the strengthen **stakeholder relations** as an outcome (Aguinis & Glavas, 2012).

Ginny further described a successful initiative as,

"I think it should be systematic, that one should have a long-term perspective, incorporate it into the core operations - so that it doesn't become just one thing that one does just to be a little kind."

The requirement to only engage in CSR initiatives that guarantee success and the described approach emphasising systematic methods, long-term perspective, and integration are ways of ensuring success related to the outcome of **financial performance** (Peloza, 2009) and **customer choice of product** (Aguinis & Glavas, 2012). These two outcomes are in the case of Company G closely related, Firm capabilities e.g., product quality of their apartments will improve the financial performance through increased return on assets by having a more attractive offer for housing.

4.8.4 Framework

In this section, an overview of the predictors, processes, and outcomes of CSR initiatives within Company G is provided. The analysis reveals how individual, organisational, and institutional factors influence CSR practices within Company G.

Table 8: Overview of Predictors, Processes and Outcomes for Company F

	Predictors	**Mediators**	**Moderators**	**Outcomes**
Institutional-level	• Regulation, standards, and certification demands	• Stakeholder relations	• Stakeholder salience	• Stakeholder relations • Customer choice of company/product
Organisational-level	• Firm instrumental and normative motives • Firm mission and values corporate governance structure	• Firm intangible resources • Managerial interpretations of CSR as an opportunity	• Finances/slack resources (Lack of)	• Financial performance (e.g., return on assets and equity, attractiveness to investors) • Reduced risk
Individual-level	• Values, needs, and awareness regarding CSR	• Organizational identity and pride		• Employee engagement

5 Discussion

This chapter reflects on exploring different predictors, processes and outcomes through CSR across different company analyses. Furthermore, the overall results and analyses are discussed in relation to the literature and companies' specific contexts. The first section (Section 5.1) presents predictors for organisations to engage in CSR initiatives. The next section (Section 5.2) will explore various factors impacting the process of CSR initiatives. Finally, the last section (Section 5.3) will present different outcomes of CSR initiatives for organisations.

5.1 Predictors of CSR

In this section, the predictors for organisations to engage in CSR initiatives visualised are shown in Table 9. The most common predictors shown in the analysis are the proactive individual-level values needs, and awareness and organisational-level instrumental and normative motives. The rarest predictor identified is reactive institutional-level predictor regulations, standards, and certification demands. Overall, the analysis indicates a stronger presence of proactive predictors motivating companies to engage in CSR than reactive predictors.

Table 9: Comparative overview of the predictors

Predictors	Company A	Company B	Company C	Company D	Company E	Company F	Company G
Institutional and stakeholder pressure	x	x	x	x			
Regulation, standards, and certification demands						x	x
Instrumental and normative motives	x	x	x	x	x		x
Firm mission and values	x		x		x		
Corporate governance structure					x	x	x
Values, needs and awareness	x	x	x	x	x	x	x

5.1.1 Most common predictors

In this section the most common predictors, motivating organisations to engage CSR initiatives are discussed in relation to contextual reasons and theoretical justification.

Instrumental and Normative Motives
According to Auginis and Glavas (2012), organisational-level Instrumental and Normative motives serve as predictors for companies' engagement in CSR initiatives. Through our analysis of the data, several normative and instrumental motives were identified as predictors.

Instrumental motives (i.e., creating business value) were emphasised and referred to as "creation of shared value" and/or creating a "win-win" effect, during interviews with both Company A and G. Further their explanation of the organisational strategic approach to CSR was described as only engaging in shared value activities, closely align with theory by Porter and Kramer (2006). Similarly, Companies G and F explained their strategic shift towards shared value activities by excluding all types of sponsorships and only engaging in partnerships. Company A referencing the theory of "creation of shared value" showcases an understanding, further strengthening instrumental motives as a proactive predictor. To advance CSR, there needs to be an understanding of the relationship between the company and society, while at the same time integrating CSR into the strategy and operation of the specific company (Porter and Kramer, 2006). These two cases exemplify and describe the same theory in practice, highlighting instrumental motives as a proactive predictor as well as a strategic approach to CSR, despite completely different operations, markets, and sizes.

Organisational normative motives i.e., fulfilling a sense of duty or justice by responsibly contributing to society were identified for all cases (Aguinis & Glavas, 2012), somewhat different in the interviewees' descriptions. Company A and F highlighted in addition to instrumental motives also normative motives, acknowledging that none of the cases shared solely instrumental motives.

Further, normative motives with an emphasis on fulfilling a sense of duty or justice were identified for Company B, C, D, and E, as a common denominator throughout the interviews. The interviewees expressed their sense of duty or justice through a variety of descriptions i.e., feeling a strong sense of urgency, responsibility, obligation, and genuine desire to contribute to society and CSR engagement. Common for the interviewees' various descriptions were normative motives emphasised through enhancing the alignment of values between organisations, society, and individuals predicting CSR engagement, therefore considered proactive.

Sensemaking as described by Weick et al., (2005) is the cognitive process of how individuals or groups understand and interpret information. Drawing on past experiences, social interactions, and existing knowledge to create a narrative that gives structure and meaning to a perceived uncertainty. Through in-depth analysis of the gathered data, normative motives described through "fulfilling a sense of duty/justice" by (Aguinis & Glavas, 2012) and "sensemaking" (Weick et al., 2005) are in terms of our research describing the same predictor for CSR engagement identified in our data.

Values needs, and awareness
Drawing upon the Self-Determination Theory (Deci & Ryan, 2020), intrinsic motivation and awareness of CSR play pivotal roles in shaping individuals' actions and motivations. When individuals engage in CSR initiatives aligned with their personal values and motivations, these activities can also fulfil their intrinsic needs.
Through analysis of the data, individual values needs, and awareness were identified as proactive predictors for CSR engagement (Aguinis & Glavas, 2012) across most cases.

Bertha desires to make meaningful contributions beyond the professional role. Charlie is driven by personal values, environmental awareness and concerns for the future. Dennis is motivated by an awareness of societal segregation and personal motives contribute meaningfully to the community. Ernie feels a personal sense of responsibility and is motivated to make a meaningful impact in the community. Ginny shows a strong commitment to addressing pressing social issues. These examples illustrate that individual needs and awareness of CSR and their values can drive them to engage with CSR initiatives.

The importance of intrinsic motivation in driving individuals' commitment to CSR initiatives is further emphasised when considering the sensemaking process. Sensemaking plays a vital role in how employees experience CSR and find meaning through their work (Aguinis & Glavas, 2019). For instance, with the Company A interviewee, by making sense of their experiences in developing countries and aligning them with personal values, the interviewee found meaning in their CSR activities and fulfilment in creating positive change with a focus on shared values.

For values, ***needs, and awareness*** the analysis shows proactive predictors i.e., are driven by an internal, forward-thinking mindset to fulfil individuals' psychological needs (Agunis & Glavas, 2012).

5.1.2 Less Common Predictors

In this section, the less common predictors are discussed based on practical and contextual reasons.

Corporate Governance Structure
According to Auginis and Glavas (2012), the incorporation of outside stakeholders in corporate governance structures influencing strategic actions and decisions illustrates an organisational commitment to fostering transparency and inclusivity, found evident for Company E, F, and G.

For Company F and Company G, the strategic alignment and identified corporate governance structure could be considered a direct effect of the strict institutional-level rules and regulations, setting the terms for the company's daily operations as well as obligations to follow. For these cases, the corporate governance structure is considered both a reactive and proactive predictor strongly influenced by the institutional-level top-down implemented strategy of Framtiden AB Considered reactive based on the additional funds provided to Company F and G directed at improving the

socioeconomically vulnerable areas as a reaction to societal conditions. Further, the corporate governance structure is also considered proactive due to the strong top-down implemented strategy predicting all of Company F and G's CSR initiatives, (further described in the section on rules, regulations and standards).

Notably the corporate governance structure was identified as a strong driving factor for Company E, despite lacking the institutional pressure present in Company G and Company F (public housing companies). Highlighted by the interviewee's description of strong organisational support and involvement of the steering group. Furthermore, Company E has actively worked with social engagement for more than two decades, describing sustainability as central to its operations, believing that long-term ownership enables better integration of sustainability into its day-to-day activities. These findings align with Aginis and Glavas (2012) description of organisational predictors using a proactive approach toward integrating CSR into the organisational culture and identity.

An example provided by the interviewee highlighting organisational governance structure as a predictor is Company E's operational decision requiring mandatory employee participation in social CSR initiatives. A flexibility that differs from Company F, and Company G's more rigid strategy as a result of political decisions and institutional rules and regulations.

Firm Mission and Values:

Drawing upon insights from Aguinis and Glavas (2012), Barnett et al. (2020), and Porter and Kramer (2011) highlight that aligning CSR initiatives with organisational mission, vision, and values is a key predictor of CSR engagement. Improving the alignment of organisational values with internal and external stakeholders as well as connecting the mission and values to CSR actions and policies is an example of proactive engagement predicting CSR initiatives (Aguinis & Glavas, 2012)

Company A emphasises connecting local CSR activities to the broader company vision, ensuring coherence and alignment with overarching goals. They participate in initiatives only if they fall under their four defined areas. In contrast, Company C adopts a more flexible approach to CSR engagements while maintaining a strong focus on sustainability. Programs like "Earth Week" reflect this integration and demonstrate how CSR is ingrained into their long-term goals and daily operations, as noted by Barnett et al. (2020). Similarly, Company E focuses on long-term effects but also emphasises proactive relationship management with society. Company E's strategy involves long-term ownership to integrate sustainability into daily activities, ensuring CSR is a core aspect of its operations, aligning with Porter and Kramer (2011).

Differently from the other companies Company D, notes that their engagement in CSR initiatives does not align with their core business. Their involvement is primarily driven by external stakeholder pressure and a sense of urgency to meet stakeholders' needs i.e. the need for future talent. In terms of long-term societal engagement, Company D's CSR initiatives are driven by a feeling of obligation and as a response to external pressure is therefore considered a reactive predictor for CSR, highlighted by the lack of alignment with organisational mission and values. Additionally, they are motivated by contributing meaningfully to societal and environmental goals and the overall safety of society, noting that local societal CSR engagement is a recent addition to Company

D's CSR actions. This strategic alignment enables long-term business sustainability and societal advantages, therefore considered a strong motivation for CSR engagement (Aguinis & Glavas, 2012).

Institutional and stakeholder pressure:
When organisations face explicit expectations and demands from institutions and stakeholders, they are more inclined to adopt and implement CSR practices. Aguinis and Glavas (2012) describe the important role of stakeholder pressures as a predictor for CSR engagement.

Throughout our analysis, CSR engagement predicted by institutional and stakeholder pressure was identified. Company A stands out for its active involvement of stakeholders, addressing their concerns and indicating responsiveness to stakeholder pressures. In contrast, Company B
responds to institutional and stakeholder pressures by addressing critical future demand for employees and educational gaps, enhancing local educational infrastructure to support societal welfare and meet industry needs. Similarly, Company D recognises the importance of addressing future talent demands, driven by a long-term vision that aligns with stakeholder expectations. In the case of Company C, stakeholder pressure is identified as a part of the driving force behind its commitment to sustainability and reputation maintenance. In the case of Company B and C, institutional and stakeholder pressure serves mainly as a reactive predictor for CSR engagement.

Addressing future workforce demands through CSR initiatives, aligns with Porter and Kramer (2006) emphasis on understanding the interrelationship between the company and society, creating shared value by linking business and societal needs. Therefore, stakeholder pressure is considered a motivation for CSR engagement for the presented examples.

5.1.3 Rare Predictors

This section will explore the rare predictors based on the contextual or theoretical explanation.

Regulations, standards, and certification demands
The public housing companies under the strategy of Framtiden AB and the City of Gothenburg differ from the other cases, especially regarding the institutional-level predictors described by Auginis and Glavas (2012). The strategy for development areas by Framtiden AB is the overarching governing document containing measures and objectives that Company F and G answer to. The institutional-level rules, regulations, and standards the companies are obliged to follow can therefore be seen as the strongest driving reactive and proactive predictor of CSR initiatives. Further, the strategy also encompasses and predicts the companies' proactive CSR initiatives, showcasing a strong strategic anchoring top-down.

The societal CSR initiatives in these specific areas where the companies operate can according to Aguinis and Glavas (2012) be described as both reactive and proactive. Reactive based on the strategy for development areas as well as the additional funds provided to the companies operating in the specific areas classified as particularly

vulnerable, by the Swedish police. Additional proactive predictors were identified, the strategy by Framtiden AB also includes regulations regarding actions to prevent any other area from being classified as particularly vulnerable which guides Company F and G's daily operations.

5.2 Processes of CSR

In this section, data from the seven companies will be compared with each other and connected to the literature to explore how various mediating and moderating factors impact the process of CSR initiatives, an overview visualised in Table 10. The most common factors shown in the analysis are the mediator stakeholder relations and the moderator stakeholder salience. Rare factors that impact CSR processes identified in the analysis are moderator industry regulation and mediator organisational identity. Overall, the analysis indicates a stronger presence of mediators in driving the impact of CSR initiatives across different companies.

Table 10: Comparative overview of the process (mediator and moderator)

Mediators and moderators	Company A	Company B	Company C	Company D	Company E	Company F	Company G
Stakeholder relations	x	x	x	x	x	x	x
Stakeholder salience	x	x		x	x	x	x
Industry regulation and growth					x		
Contact/visibility with public		x		x	x		x
Firm intangible resources	x	x		x	x		x
Managerial interpretations of CSR as an opportunity	x	x	x				x
Finances/slack resources					x	x	x
Firm size		x	x				
Organizational identity and pride	x		x				

5.2.1 Most common factors

This section will explore the most common factors impacting the process of CSR initiatives, comparing the companies with respect to contextual reasons and theoretical justification.

Stakeholder relations (mediator)
A strong emphasis on collaboration is common among all the analysed cases/companies when engaging in CSR initiatives aimed at societal improvements. The review by Aguinis and Glavas (2012) revealed the absence of research at the institutional level of analysis, specifically on factors that serve as mediators investigating the underlying mechanisms of the process of CSR.

All except one of our analysed cases are engaged in local collaborations in socioeconomically vulnerable areas aimed at improving the community. When discussing barriers and success factors a recurring and strong effect found throughout this study was the common emphasis on collaborations. Identified as an effect of relationships and values (at the institutional level), therefore categorised as stakeholder relations according to the framework of Aguinis and Glavas (2012).

The gap "black box" in the framework of Aguinis and Glavas (2012) made it not fully applicable when analysing stakeholder relations for this study and for CSR initiatives aimed at local societal improvements. Barnett et al. (2020) highlight this gap in their review of CSR literature, stating that Aguinis and Glavas (2012), *"reviewed the outcomes of CSR actions across different levels of analysis, yet no outcomes extended beyond the firm and its employees".* The explored of effects related to stakeholder relations in this thesis are mainly external to the companies i.e., society, institutions, organisations, and public and private companies in the direct local area of the companies' operations.

For example, Companies B, E, F, and G are collaborating partners on the more developed project in one of the city's socio-economically vulnerable areas. During the interviews, they all addressed and highlighted the mediator of stakeholder relations identified at the institutional level, sharing their unique perspectives and effects found through collaborations. Important aspects of stakeholder relations mentioned by all of the interviewees align with Barnett et al., (2020) was the shared vision, goals, and strategy found through collaborations further strengthening the effect on the process. Company E's provided job opportunities strengthen the mediating effect of stakeholder relations through the company's strong relationship with the community.

Stakeholder salience (moderator)
Moderators the context under which CSR initiatives are carried at the institutional level of analysis varies mainly due to effects related to stakeholders, firm environment, and industry. Furthermore, the relationship between predictor and outcome strengthens as industry regulation and stakeholder salience (power, legitimacy, and urgency) increase.

When discussing the collaborations the moderating effect of stakeholder salience was present for all companies participating in the mentioned collaborating project. The

company's stakeholder salience described by Aguinis and Glavas (2012) as the context and conditions under which the collaborations occur was hard to detect. Regarding collaborative efforts and interactions between the companies stakeholder salience as a moderating effect being hard to detect are considered as inherent from the strong instrumental and normative motives predicting the initiatives.

An outspoken example of the moderator stakeholder salience was Company E emphasised addressing the importance of flexibility, adapting to new needs, and engaging in collaborations with various stakeholders to remain relevant and an active participator locally shared when discussing collaboration with public institutions.

Leadership commitment and dedication combined with a supportive organisational culture, containing shared values and norms, strengthens CSR integration by rooting responsible business practices into the organisations' identity and decision-making processes (Barnett et al., 2020). Leadership commitment and dedication were evident throughout all the cases, exemplified by Company E. Further, the factor of stakeholder salience difficulty to detect is considered related to the strong predictor of organisational normative motives and individual values, needs, and awareness shared by the interviewees. Highlighting the impact of individual motivation and effect on CSR initiatives aimed at societal improvements.

Combined effect of Stakeholder Relations and Stakeholder Salience

Evident for all companies is the emphasis and described positive effect of collaborations for CSR initiatives aimed at societal improvement. Involving stakeholders in CSR decision-making and value creation builds trust, fosters collaboration, and improves long-term sustainability. Collaborations with stakeholders enhance the impact of CSR initiatives by leveraging resources, knowledge, and networks (Barnett et al. 2020). The mediator stakeholder relations and moderator stakeholder salience (Aguinis & Glavas, 2012) are therefore considered to be strongly present and affect the process of CSR.

Firm intangible resources (mediator)

Another common factor with the companies analysed is the mediator firms' intangible resources. According to Aguinis and Glavas (2012), firms' intangible resources such as a firm's reputation, brand equity, and intellectual capital serve as mediators in the relationship between CSR initiatives and their outcomes. For instance, Company A leverages its industry expertise and strong brand to enhance its CSR initiatives. Both Company A and Company B demonstrate a shift from traditional sponsoring to collaborative partnerships, utilising their intangible resources rather than only financial resources. In contrast, CSR activities contribute to the development of intangible resources, which in turn enhance organisational capabilities, operational efficiency, and product quality (Aguinis and Glavas, 2012). Aligning with Company D as Dennis highlighted, they can learn from and reach a broader impact by collaborating with companies that they usually do not collaborate with. This perspective aligns with Porter and Kramer (2011), who emphasise the importance of partnerships and collaborations in amplifying the effectiveness of CSR initiatives. These intangible resources improve a firm's ability to leverage CSR for competitive advantage (Aguinis and Glavas, 2012). Company E's initiatives for the local community exemplify the utilisation of the company's intangible resources. By providing mentoring opportunities to schools, they

leverage their intangible resources and acknowledge the strategic importance of engaging in mentorships. Differently, Company G expressed the need to utilise intangible resources to compensate for a lack of finances.

The analysis highlights the different roles of firms' intangible resources in mediating the impact of CSR initiatives, with Companies A and B emphasising strategic partnerships and the utilisation of reputational and Companies G leveraging these resources to overcome financial constraints and Company E's intellectual capital for competitive advantage.

Managerial interpretations of CSR as an opportunity (mediator)

Another important finding from the analysed companies is how the managers perceive CSR. The perception of CSR by managers significantly influences the execution and effectiveness of CSR initiatives. Managerial interpretations of CSR as an opportunity, rather than a cost or obligation, drive more innovative and proactive CSR strategies (Aguinis & Glavas, 2012). This part explores the impact of viewing CSR as an opportunity for the CSR process at the organisational level, drawing insights from Companies A, B, C, D, and G.

Both Company A and Company B demonstrate a strong commitment to viewing CSR as an opportunity. This transition from traditional sponsoring to collaborative partnerships indicates proactive engagement with CSR activities, aligning with Aguinis and Glavas' (2012) argument that such an interpretation fosters innovation and proactivity in CSR strategies. For Company A, Arabella mentioned that they leverage their strengths and expertise to address local challenges, indicating a strategic approach to CSR. However, Bertha from Company B acknowledged challenges in effectively coordinating efforts across departments, which suggests only a partial implementation of the managerial interpretation of CSR as an opportunity. Company C and Company D view CSR as a vital investment rather than a cost. Charlie from Company C emphasised the responsibility of being a large company and how their deep integration of CSR into the company's identity and strategy drives proactive engagement and strategic partnerships. This aligns with Sharma (2000), that managers who view CSR as opportunities tend to incorporate strategies that improve social and environmental performance. Company D, recognising challenges with future talent and societal safety, focuses on collaborative partnerships, indicating a proactive engagement with CSR activities. However, in the case of Company D, this factor concerning managerial interpretations of CSR as an opportunity did not emerge prominently during the interviews.

Lastly, Company G prioritises collaborations and partnerships, recognising CSR as an opportunity for mutual benefit aligning with the creation of shared value as proposed by Porter & Kramer (2011). Similar to Company D, Company G's strategic focus on collaborative initiatives reflects proactive engagement with CSR activities.

5.2.2 Less common factors

This section will explore the less common factors impacting the process of CSR initiatives, mainly comparing the companies based on practical and contextual reasons.

Firm Size (moderator)
Aguinis and Glavas (2012) suggest that firm size moderates the relationship between CSR initiatives and outcomes. Larger firms often have more resources, greater visibility, and a more extensive stakeholder base, which can enhance the impact of their CSR initiatives. However, they may also face more significant challenges in ensuring consistent and effective CSR practices across different departments and locations. Company B faces challenges associated with its larger size. Bertha from Company B discussed the disadvantages of being too large with an example of one department running in one direction and one in another direction. She emphasised the necessity of both internal and external collaboration. Differently, Charlie from Company C, highlighted the responsibility of being a large company, indicating that larger firms like theirs must invest in society. She stated that they view CSR as an investment rather than a cost. However, the interviews lack detailed insights into how the size of these companies specifically influences their CSR initiatives.

Visibility/Contact with Public (moderator)
The visibility of the firm and its contact with the public can moderate the outcomes of CSR initiatives (Aguinis and Glavas, 2012). These factors shape the external perception of CSR activities among stakeholders and the broader public, thereby impacting the degree to which these initiatives contribute to organisational objectives like enhancing reputation or satisfying stakeholders. Engagement in CSR initiatives, related to partnerships, enhances firms' visibility and public outreach. For instance, Companies A, B, D, E, F, and G, actively involved in CSR initiatives in vulnerable areas of Gothenburg together with other companies, notably increase their visibility, particularly within their focused area.

Company F, institutional factors such as the presence of governmental institutions like the police, associated with the company's communication link between tenants and the police, shape public perception. At the organisational level, Company F's direct involvement enhances collaboration and boosts its visibility which is similar to the other companies. On the institutional level, Company F is involved with governmental institutions like the police and enhances public perception through its role as a communication link between tenants and the police. At the organisational level, Company F's direct involvement enhances collaboration and boosts its visibility which is similar to the other companies. Similarly, Bertha noted that while CSR efforts contribute to the company's brand and reputation, Bertha highlighted that the primary focus should be on social impact rather than brand promotion. This suggests that Company B is aware of how its CSR initiatives are perceived by the public.

Finances/Slack Resources (moderator)
Financial resources and organisational slack are moderating the relationship between CSR initiatives and their outcomes (Aguinis & Glavas, 2012). This relationship is shown in the differing approaches and impacts of CSR initiatives across Companies E, F, and G, demonstrating how different levels of financial strength and resource

availability can influence the scope and effectiveness of CSR efforts. Company E's financial support enables it to engage with the community, resulting in significant positive outcomes. Similarly, Company F, with its allocated financial resources, successfully collaborates with local entities to improve community well-being and safety. In contrast, Company G's limited resources highlight the challenges faced by organisations with restricted financial capacity, stressing the importance of strategic resource management to achieve meaningful CSR impacts.

5.2.3 Rare factors

This section will explore the rare factors impacting the process of CSR initiatives, based on the contextual or theoretical explanation.

Industry regulation and growth (moderator)
The moderating effect of industry regulations for Company E being a private company emphasises the importance of institutional stakeholders, like schools, understanding that their role is supportive rather than intrusive. While regulatory frameworks aim to ensure accountability, they also present challenges that can limit the growth and impact of CSR initiatives, particularly when multiple stakeholders must navigate complex bureaucratic landscapes.

Organisational identity and pride (mediator)
Based on the theories discussed and the analysed cases, a few factors emerge as impacting the process of CSR initiatives at the individual level. The results and analysis of company cases reveal a lack of data at the individual-level, identifying only a few factors through the cases, therefore these factors are considered rare.

A factor identified through Companies A and C is the influence of organisational identity and pride on responses to CSR initiatives. These individual-level factors can shape how CSR initiatives are perceived and adopted within an organisation, translating organisational CSR strategies into effective actions and behaviours (Aguinis & Glavas, 2012). Both Arabella from Company A and Charlie from Company C expressed a strong sense of pride in their organisations' CSR efforts. This pride stems from employees' identification with the organisation's broader mission, their CSR activities and their role in societal transformation. Carmeli, Gilat, and Waldman (2007) argue that when employees perceive their organisation as excelling in social responsibility and development, they are more likely to identify strongly with it and take pride in their association, thus impacting the effectiveness of CSR initiatives. Expanding on this view, Siltaloppi et al. (2021) emphasise the crucial role of employee involvement in bolstering commitment to CSR objectives and fostering a culture of responsibility within organisations. They further demonstrate that structured training programs aligned with CSR are critical in enhancing employees' understanding and acceptance of CSR requirements, thereby supporting the effectiveness of integration efforts.

Sensemaking as a mediator:
Sensemaking is identified as a critical process through which employees interpret and derive meaning from CSR initiatives. Sensemaking helps employees understand the significance of CSR efforts and how they align with both personal values and

organisational objectives (Weick et al., 2005). To elaborate on Charlie's sense of pride in discussing the Company C CSR efforts, indicating a deep personal connection to the initiatives. Leveraging sensemaking as a strategic tool, as conceptualised by Auginis and Glavas (2019), enables organisations to cultivate a sense of purpose and meaning among employees, thereby driving their active involvement in CSR initiatives. This pride suggests that Charlie has made sense of the CSR initiatives in a way that aligns with her personal values and beliefs. Her enthusiasm likely influences others in the organisation to similarly engage with CSR efforts, thereby mediating the outcomes of these initiatives through increased employee involvement and commitment.

5.3 Outcomes of CSR

In this section, data from the companies' cases will be compared with each other and connected to the literature to explore the different outcomes of CSR initiatives for organisations, divided into most common outcomes, less common outcomes and rare common outcomes.

The different outcomes of CSR are visualised are shown in Table 11. The analysis shows that the identified factors are more evenly distributed, with lower representation, showcasing a pattern clustering of the outcomes of CSR according to the type of company compared to the analysis of predictors and processes. The most common outcome of CSR identified in the analysis is external stakeholder relations and the rarest outcome identified is the internal outcome of reduced risk. Overall, the analysis indicates a dominance of external outcomes of CSR independent of the level of analysis.

Table 11: Comparative overview of outcomes

Outcomes	**Company A**	**Company B**	**Company C**	**Company D**	**Company E**	**Company F**	**Company G**
Reputation	x	x	x				
Stakeholder relations	**x**	**x**			**x**	**x**	**x**
Customer choice of company/product (Inst)					x	x	x
Financial performance					x	x	x
Firm capabilities		x		x			
Reduced risk						x	
Enhanced organizational identification, employee engagement, and attractiveness to potential employees	x	x		x			

5.3.1 Most common outcomes

In this section, the most common outcomes of CSR are explored and compared with different company cases with respect to contextual reasons and theoretical justification.

Stakeholder relations
The relationship between CSR and outcomes is stronger when stakeholders have more power and legitimacy and in the presence of increased regulation, referred to by Aguinis and Glavas (2012) as the institutional-level outcome of stakeholder relations.

Company A describes stakeholder relations as an external outcome through strengthened relationships and increased trust gained through collaborations. Similarly, Company B, E, F, and G described strengthened stakeholder relations as an external outcome of CSR gained through long-term engagement and participation in collaborations and partnerships. The institutional-level outcome of strengthened stakeholder relations identified for all cases is considered mainly a result of the strong presence of stakeholder relations (mediator) and stakeholder salience (moderator) during the process of CSR. These cases as stated in 5.2.1 are collaborating partners on the same CSR initiative, when addressing outcomes related to collaboration and stakeholder relations a similar pattern is identified for the mentioned companies. There is a difficulty in measuring the impact of specific initiatives due to the collaborative nature of projects. Further, collaborative efforts often involve multiple stakeholders making it challenging to isolate the effects of specific initiatives. Companies B, E, F and G all describe stakeholder involvement in CSR initiatives as part of the success and the intended outcome. The significance of collaboration and collective efforts on CSR initiatives highlights how these actions strengthen relationships with stakeholders and create mutual benefits.

As argued, the framework is limited to analysing factors related to stakeholder relations and outcomes external to the companies (Barnett et. al., 2020). Aligned with our analysed cases, partnerships and collaborations with various stakeholders enhance the impact and effectiveness of CSR initiatives as companies can leverage their resources, knowledge, and networks (Porter & Kramer, 2011). Drawing upon Barnett et al., (2020) description of stakeholder involvement during the process (predictor-outcome) of CSR in initiatives as a way to build trust, foster collaboration, and improve the long-term sustainability of CSR in companies. Stakeholder relations is an evident external institutional-level outcome for the argued cases.

Reputation
Reputation as an external outcome is important for companies as it directly influences how external stakeholders perceive and interact with the firm (Aguinis & Glavas, 2012). The analysis of Companies A, B, and C reveals different approaches to enhancing reputation. Based on the interview data, Company A leverages its long history of CSR initiatives to build a solid reputation. Company B focuses on the intrinsic value of social impact, enhancing its reputation as a secondary benefit. Company C benefits from external validation and stakeholder engagement, strengthening its reputation as a leader in sustainability. Despite their different approaches, all three cases indicate that the companies have all achieved enhanced

reputations through their CSR efforts, highlighting the external impact of these initiatives.

Relevant to understand the institutional-level outcome of reputation, Wishvanthan et al. (2020) in their separation of the concepts of strategic CSR and CSR. Define the difference as the internal mechanisms found in the interception between CSR and Corporate Financial Performance (CFP). The study highlights four of these mechanisms i.e., enhancing firm reputation, increasing stakeholder reciprocation, mitigating firm risk, and strengthening innovation capacity. Aligned with our findings, the outcome of stakeholder reputation is linked to other outcomes and/or considered a secondary effect related to another intended outcome.

Customer choice of company/product
Aguinis and Glavas (2012) describe that a consistent finding regarding the institutional-level external outcomes of CSR initiatives is that they improve a firm's reputation. This positive effect has been observed, for example, among consumers who respond to CSR by giving favourable evaluations of the company and its products as well as by showing increased loyalty.

In the case of Companies E, F, and G, the outcome of institutional-level customer choice of company/product was identified as significant, regarding the remaining cases this outcome was categorised as institutional-level reputation. Companies E, F, and G differ from the rest of the analysed cases, one of their similarities is that they share the same operations (housing companies). This fact is considered the reason for the identified external institutional-level outcome of customer choice of company/product. Drawing upon Aguinis and Glavas (2012), the outcome for Companies E, F, and G is considered to result in increased customer choice of company/product originating from the outcome of reputation. Considered a result of the fact that their CSR initiatives and operations are conducted externally among their customers and in the direct environment of their operations.

5.3.2 Less common outcomes

In this section, the less common outcomes are discussed based on practical and contextual reasons.

Financial performance
According to Aguinis and Glavas (2012) as a result of the differences in the definition of CSR the relationship between CSR and financial outcomes varies, positive outcomes have been proved, mainly as an effect of increased company reputation through e.g., societal initiatives. The link between the external outcome of customer choice of company/product and the internal outcome of financial performance identified in the analysis of Company E, F, and G is not explicitly addressed by Aguinis and Glavas (2012). However, our analysis of these cases reveals strong alignment and similarities between these three cases. Common for Company E, F, and G is their operations and operational goal of increased safety and happiness of their tenants. By increasing the

attractiveness of their apartments, the outcome of increased financial performance is directly linked with CSR initiatives aimed at improving the area and the institutional-level outcome aligned with the findings of Peloza (2009) and in this study identified link to customer choice of company.

Firm capabilities

Aguinis and Glavas (2012) discuss that CSR activities can enhance firm capabilities in various ways, encompassing aspects i.e., operational efficiency, improved management practices and product quality. Both Company C and D recognised the importance of CSR initiatives in enhancing firm capabilities, yet they approached it differently. Company C's volunteer program focuses on direct employee engagement with CSR activities and skill development, providing opportunities for employees to enhance their competencies, and adaptability while utilising firm capabilities. On the other hand, Company D adopts a holistic and long-term perspective, aiming to integrate CSR into broader strategic and management practices as a way to enhance its capabilities. Common for Company C and D is the mediating effect of managerial interpretations of CSR as an opportunity identified in the analysis of the process. This is highlighted by viewing CSR as an investment rather than a cost, integrated into the company identity, driven by a sense of responsibility and proactive engagement. A well-integrated approach and strong alignment of CSR into the companies' operations strategy, competencies, and daily operations are important for leveraging the potential benefits of combining CSR and operations (Gao & Bansal, 2013), resulting in internal outcomes i.e., increased firm capabilities.

Enhanced organisational identification, employee engagement, and attractiveness to potential employees

Aguinis and Glavas (2012) argue that these individual-level internal outcomes not only benefit employees but also contribute to the overall success and sustainability of the organisation. In the seven cases, the data is lacking to support the individual-level outcomes since the analysis and perspectives are from an organisational-level, therefore the factors that were identified are considered weak.

Based on the limited data regarding these individual factors the following was indicated by Company A, B and D. Company A prioritises the role of CSR in enhancing employee engagement, emphasising internal benefits such as a sense of pride among employees. In contrast, Company B was more focused on being an attractive employer by aligning with the values of newer generations and positioning itself as a desirable workplace for individuals seeking meaningful initiatives. Meanwhile, Company D acknowledges the intangible benefits of CSR initiatives and illustrates a recent shift towards more active engagement in CSR activities, indicating a growing recognition of its importance for organisational success. According to Siltaloppi et al. (2021) employee engagement is an important factor in supporting CSR objectives and cultivating a culture of responsibility. These internal outcomes, while benefiting employees, also contribute to the organisation's overall success.

5.3.3 Rare outcomes

This section will explore the rare outcomes of CSR based on the contextual or theoretical explanation.

Reduced risk

Wishvanthan et al. (2020) separate and conceptualise the concepts of strategic CSR and CSR. Stating that difference is defined as the internal mechanisms found in the interception between CSR and Corporate Financial Performance (CFP), including mitigating firm risk. Company G describe their approach to guarantee successful outcomes as a research-based approach by basing actions on previous research or attaching new research to their CSR initiatives while considering different risk factors. Mitigating firm risk enhances operational stability and security for internal stakeholders, exemplifying the internal outcome of reduced risk at the organisational-level (Aguinis & Glavas, 2012). The singularity of the outcome only being represented by Company G is interpreted as a result of their approach to guaranteeing successful outcomes by reducing risk.

6 Conclusion

This chapter presents the conclusions for research questions RQ1, RQ2, and RQ3, and discusses the limitations and future directions of the research.

6.1 Answers to research questions

This chapter presents the conclusion for the research questions based on the seven company cases analysed. The aim of this thesis was to explore different predictors, processes, and outcomes when organisations strive for impact through corporate social responsibility. To achieve this a comparative qualitative method was chosen where participants from various companies were asked questions on how they work with CSR. The three research questions presented in this thesis were discussed in relation to the findings from the seven interviews, and the existing literature.

Addressing the research question (RQ1) on motivators driving organisations to engage in CSR initiatives. The predictors that emerged as most common across the seven companies analysed were organisational-level instrumental and normative motives, as well as individual-level values, needs, and awareness. Instrumental motives focusing on creating business value and aligning CSR activities with strategic goals are highlighted in the discussion through the creation of shared value. Further, normative motives are emphasised through a sense of duty, responsibility, and ethical obligation, illustrated by the company's commitment to societal responsibility. Through our analysis, individual motivations and values were shown to be important factors influencing CSR engagement. The alignment between normative motives and individual values underscores the importance of these predictors for CSR engagement. These two factors were present and dominant in all cases, a strong motivation for organisations to engage in CSR initiatives are therefore considered strongly affected by the related psychological aspects of intrinsic motivation, sensemaking, and fulfilling a sense of duty or justice.

The analysis of the most common factors impacting the process of CSR initiatives (RQ2) reveals several key insights. Firstly, stakeholder relations emerge as a mediator across all analysed cases, highlighting the significance of collaboration in CSR initiatives aimed at societal improvement. Despite challenges in detecting stakeholder salience as a moderator, the involvement of various stakeholders in CSR decision-making processes was identified as critical for enhancing trust, fostering collaboration, and ensuring long-term sustainability. The combination of stakeholder relations and stakeholder salience affects the CSR process, leveraging resources, knowledge, and networks to strengthen the impact of CSR initiatives. Moreover, firms' intangible resources play an important role as a mediator, with reputation, brand equity, and intellectual capital serving as critical assets in enhancing CSR initiatives. Companies strategically leverage these resources through collaborative partnerships and innovative approaches, contributing to organisational capabilities, operational efficiency, and product quality. The mediating effect of managerial interpretations of CSR as an opportunity to further influence the CSR process, driving proactive engagement, innovation, and strategic partnerships. While some companies demonstrate a strong commitment to viewing CSR as an opportunity, others prioritise collaborative initiatives, aligning with the creation of shared value. The findings show the importance

of collaborative stakeholder engagement, strategic resource utilisation, and proactive managerial perspectives in shaping the process of CSR initiatives across different organisations. These insights contribute to a deeper understanding of how various factors impact CSR processes and the importance of aligning CSR activities with stakeholder expectations and organisational values for achieving positive societal impact.

The analysis shows that CSR initiatives have various impacts on organizations (RQ3). The most common outcomes identified in the seven companies are stakeholder relations, reputation, and customer preference. Furthermore, other outcomes of CSR initiatives for the companies analysed are financial performance, firm capabilities, reduced risk and on the individual-level the outcomes of enhanced organisational identification, employee engagement, and attractiveness to potential employees. Strengthened stakeholder relations were identified as an outcome, long-term engagement and collaboration were recognised to foster trust and leverage mutual benefits, highlighting the mediating role of stakeholder relations in achieving the outcome through CSR initiatives. Enhanced company reputation was another recurring outcome, demonstrated through various approaches to building and maintaining company reputations through CSR. Long-standing CSR efforts, a focus on social impact, and external validation contribute to a stronger public image and increased stakeholder trust. CSR initiatives also positively influence customer choice, particularly in the housing sector, these companies experienced increased customer loyalty and preference as a direct result of their CSR initiatives, through enhanced reputation.

These findings emphasise the importance of strategic CSR practices in driving positive outcomes for organisations, stakeholders, and society as a whole.

6.2 Limitations and Future Work

The findings of this thesis are limited to companies in the same geographical region or similar socio-economic contexts. Applying these results in a global context might be challenging due to economic, cultural, and regulatory differences. The generalisation of the thesis results to a global context may require additional research and analysis to ensure that these factors do not compromise its applicability. This thesis may the dynamic nature of the environment over time within the studied companies, as factors like policy changes, employee turnover, industry-specific dynamics, and feasibility issues can significantly impact CSR efforts. The constrained time frame prevented a comprehensive analysis of long-term trends and the evolution of the research, therefore the results reflect the current situation. Further limitations may include the availability and quality of data for the selected companies, potentially introducing biases or gaps in the analysis. Limited access to certain data might hinder a comprehensive evaluation.

A suggestion for future research is to address each of the knowledge gaps identified in answering the research questions. Future research can assess the relationship at more levels of analysis. in particular, how the individual-level of analysis interrelates to the organisational- and institutional-level to understand the cross-level interactions between levels. For example, how do the (individual-level) and employee motivation by other factors in addition to making money affect companies' work with CSR? Do employees who perceive their employer to contribute to societal improvements find greater alignment with the company, and how does this perception influence employee

engagement, commitment and perceived meaningfulness? To answer these questions a survey was developed to assess the individual-level contribution and impact to the predictor, process, and outcome of CSR initiatives aimed at societal improvements (see Appendix B). Due to the mentioned time constraints not utilized for this thesis. Second, future research can aim to further understand the impact of collaborations with external stakeholders on the predictor, process, and outcome of CSR to fill the gap *"black box"* in the framework identified by Aguins and Glavas (2012).

References

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. 2007. Putting the S back in corporate social respon- sibility: A multilevel theory of social change in organizations. *Academy of Management Review,* 32: 836-863.

Aguinis, H., & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility. *Journal of Management*, 38(4), 932-968

Aguinis, H., & Glavas, A. (2019). On Corporate Social Responsibility, Sensemaking, and the Search for Meaningfulness Through Work. *Journal of Management,* 45(3), 1057–1086.

Barnett, M. L., Henriques, I., & Husted, B. W. (2020). Beyond Good Intentions: Designing CSR Initiatives for Greater Social Impact. *Journal of Management*, 46(6), 937-964

Bell, E. Bryman, A. & Harley, B. (2019). Business Research Methods. *Fifth edition, Oxford University Press.*

Brammer, S. J., & Pavelin, S. 2006. Corporate reputation and social performance: The importance of fit. *Journal of Management Studies,* 43: 435-455.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology, 3*(2), 77-101.

Carmeli, A., Gilat, G., & Waldman, D. A. (2007). The role of perceived organizational performance in organizational identification, adjustment, and job performance. *Journal of Management Studies*, 44(6), 972-992.

Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1-13.

Deci, E. L., & Ryan, R. M. (1985). Intrinsic Motivation and Self-Determination in Human Behavior. Plenum Press.

Deci, E. L., Olafsen, A. H., & Ryan, R. M. (2017). Self-Determination Theory in Work Organizations: The State of a Science. *Annual Review of Organizational Psychology and Organizational Behavior*, 4, 19-43.

Fatima, T., & Elbanna, S. (2023). Corporate Social Responsibility (CSR) Implementation: A Review and a Research Agenda Towards an Integrative Framework. *Journal of Business Ethics*, 183(1), 105–121.

Fox, K. E., Johnson, S. T., Berkman, L. F., Sianoja, M., Soh, Y., Kubzansky, L. D., & Kelly, E. L. (2022). Organizational- and group-level workplace interventions and their effect on multiple domains of worker well-being: A systematic review. *Work & Stress*, 36(1), 30-59

Gao, J., & Bansal, P. (2013). Instrumental and integrative logics in business sustainability. *Journal of Business Ethics, 112*(2), 241–255.

Huhtala, M., Tolvanen, A., Mauno, S. et al. (2015) The Associations between Ethical Organizational Culture, Burnout, and Engagement: A Multilevel Study. *Ju Bus Psychol* 30, 399–414.

Johnson, R. A., & Greening, D. W. 1999. The effects of corporate governance and institutional ownership types on corporate social performance. *Academy of Management Journal,* 42: 564-576.

Kallio H., Pietilä A.-M., Johnson M. & Kangasniemi M. (2016) Systematic methodological review: developing a framework for a qualitative semi-structured interview guide. *Journal of Advanced Nursing* 72(12), 2954–2965.

Maak, T. (2007). Responsible Leadership, Stakeholder Engagement, and the Emergence of Social Capital. *J Bus Ethics* 74, 329–343.

Maitlis, S., & Christianson, M. (2014). Sensemaking in Organizations: Taking Stock and Moving Forward. *Academy of Management Annals*, 8(1), 1-27.

Nielsen, K., Nielsen, M. B., Ogbonnaya, C., Känsälä, M., Saari, E., & Isaksson, K. (2017). Workplace resources to improve both employee well-being and performance: A systematic review and meta-analysis. *Work & Stress*, 31(2), 101–120

Jones, D. A. (2010). Does serving the community also serve the company? Using organizational identification and social exchange theories to understand employee responses to a volunteerism programme. *Journal of Occupational and Organizational Psychology*, 83(4), 857-878.

Page M. J., McKenzie J. E., Bossuyt P. M., Boutron I., Hoffmann T. C., & Mulrow C. D. (2020). The PRISMA 2020 statement: an updated guideline for reporting systematic reviews BMJ 2021; 372(71)

Peloza, J. 2009. The challenge of measuring financial impacts from investments in corporate social performance. *Journal of Management,* 35: 1518-1541.

Porter, M. E., & Kramer, M. R. (2006). Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility. *Harvard Business Review*, 84(12), 78-92.

Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and Resampling Strategies for Assessing and Comparing Indirect Effects in Multiple Mediator Models. *Behavior Research Methods*, 40(3), 879–891.

Rhoades, L., & Eisenberger, R. (2002). Perceived organizational support: A review of the literature. *Journal of Applied Psychology*, 87(4), 698–714

Ritchie, J., Lewis, J., Nicholls, C. M., & Ormston, R. (2013). Qualitative research practice: *A guide for social science students and researchers*. 2.

Ryan, G. W., & Bernard, H. R. (2003). Techniques to Identify Themes. *Field Methods*, 15(1).

Ryan, R. M., & Deci, E. L. (2020). Intrinsic and extrinsic motivation from a self-determination theory perspective: Definitions, theory, practices, and future directions. *Contemporary Educational Psychology, 61,* Article 101860.

Siltaloppi, J., Rajala, R., & Hietala, H. (2021). Integrating CSR with Business Strategy: A Tension Management Perspective. *Journal of Business Ethics, 174*(3), 507–527.

Sharma, S. (2000). Managerial interpretations and organizational context as predictors of corporate choice of environmental strategy. *Academy of Management Journal*, 43(4), 681-697.

United Nations. (2015). Transforming Our World: the 2030 Agenda for Sustainable Development. United Nations. https://sdgs.un.org/2030agenda

Van den Broeck, A., Howard, J. L., Van Vaerenbergh, Y., Leroy, H., & Gagné, M. (2021). Beyond intrinsic and extrinsic motivation: A meta-analysis on self-determination theory's multidimensional conceptualization of work motivation. *Organizational Psychology Review*, 11(3), 240-273.

Weick, K. E., Sutcliffe, K. M., & Obstfeld, D. (2005). Organizing and the Process of Sensemaking. *Organization Science*, 16(4), 409–421.

Appendix A

Interview guide: semi-structured

1. Introduction

- **About us:** We are studying the Quality and Operations Management Master Program at Chalmers
- **About the study**
  - The aim
- **Ask permission:**
  - Inform that the study will be presented and published at Chalmers.
  - For record the interview
  - The interview will be anonymous according to GDPR
    - The recording will be deleted!

2. The interviewee

1. **Predictors**: Please tell us the story why you are working with CSR?
   - (Focus on motivation, proactive, reactive)
2. **Outcome**: What is a successful CSR initiative from your perspective?
   - What is successful for you?
   - **Measure:** Do you measure your success?
   - **Notes:**
     - Can be financial performance, market share, customer satisfaction, and employee productivity, operational efficiency, product quality, demographic diversity (Org)
     - Enhanced organisational identification, employee engagement, organisational citizenship behaviour, and attractiveness to potential employees (Ind)
3. **Process**: How do you work with CSR?
   - Mediators is the process
   - **Notes:** Guide them into mediators:
     - Do you work with stakeholders, how do you involve the employees and managers in the process?
4. **Moderators**: What do you think are the important positive and negative factors for the success of your CRS work?
   - **Notes**:
     - People, place and profile
     - What does it depend on, depends on some factors, what does success depend on?
     - Asking for instrumental (catalyse) or detrimental (hinders, barriers)
     - Positive and negative

3. More details

1. **Example**: Can you provide examples of specific initiatives or projects your company has implemented as part of its CSR strategy?

2. **Future goals**: How do you see the future (work) and vision of CSR at [Company name]? (strategic planning)
    - Goal and focus areas
    - Next steps

4. Closing

- **Final thoughts**
    - Do you have any final thoughts or anything you want to add?
- **Thank you for participating**

Appendix B

Purpose

The purpose of this survey is to investigate the individual-level predictors, processes, and outcomes of Corporate Social Responsibility (CSR) within organisations. By collecting data from employees across various companies, the survey aims to identify factors identified in the framework by Aguinis & Glavas (2012) on the individual-level, with a focus on the outcomes (see below).

The findings will contribute to a better understanding of the complex dynamics of CSR at the individual-level and provide insights for organisations seeking to enhance their CSR practices and employee engagement.

Information

The questions are written as a statement and the participant has the option to answer on a scale of 1-5: from how strongly you disagree with the statement to how strongly you agree with the statement.

Based on the 5-point Likert scale consists of the following points:

(1) Strongly Disagree; (2) Disagree; (3) Neither Agree nor Disagree; (4) Agree; (5) Strongly Agree

Questions:

1. I believe that employee participation in societal initiatives aligns with the values and mission of my company
2. I am encouraged to participate in societal initiatives during work-time, promoted by the company
3. I feel a sense of personal commitment toward participating in societal initiatives
4. I believe that the management of my company promotes a culture of commitment and awareness regarding CSR
5. I am aware of the fact that my company is involved in societal initiatives and activities aimed at improving the well-being of the local and regional community
6. I am informed about the company's CSR strategy, policies, and decisions
7. Outside of work, I have talked about how great it is to work at my company
8. Outside of work, I have talked favourably about the company's societal initiatives
9. I know what is expected of me at work
10. The mission or purpose of my company makes me feel my job is important
11. The chances of me quitting my job in the next year are low
12. If I were offered another job for more money doing similar work I would not consider taking it

DEPARTMENT OF TECHNOLOGY MANAGEMENT AND ECONOMICS
DIVISION OF INNOVATION AND R&D MANAGEMENT
CHALMERS UNIVERSITY OF TECHNOLOGY
Gothenburg, Sweden
www.chalmers.se

CHALMERS
UNIVERSITY OF TECHNOLOGY