Triple Bottom Line Sustainability Reporting: How to Make it More Tangible

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Corporations are becoming aware that measuring and reporting the financial bottom-line metric alone will not suffice as they develop their business sustainably. Two other corporate metrics, namely, social and environmental bottom-line metrics, are becoming increasingly important in the business narrative. The challenge for today's corporations is how to communicate their triple bottom line efforts effectively to stakeholders. One of the most common methods is to produce an annual sustainability report that encompasses the three generally accepted corporate social responsibility (CSR) elements: economic, social and environmental. The aim of this study is to analyse the opinions of employees regarding the practical implications of having to produce a business sustainability report. The study found the two main implications to businesses reporting on CSR issues to be a need to (i) improve the methods, measurement and reporting of CSR outcomes, and (ii) provide businesses with education/knowledge in all aspects of CSR.

INTRODUCTION

The terms "Corporate Social Responsibility" (CSR) and "Sustainable Development" (SD) are often used interchangeably (Silberhorn and Warren, 2007). Sustainable Development (SD) is defined as '*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*'; this definition emerged from the Bruntland Commission, which was established by the United Nations (Bruntland Commission Report, 1987), and is generally considered to be decision-making that encompasses environmental, social and economic dimensions. There is significant interest in the environmental dimension of sustainable business development and the impact that business activity is having on the phenomenon of climate change (Halati and He, 2018). Currently, there is a proliferation of opinions, rhetoric and studies from a plethora of stakeholders regarding the topic of climate change. These are emanating from many sources even from outside of business and politics. Recently, opinions and comments have emerged from leaders of some of the largest religions in the world (Pope Francis, 2015; Ali, 2016). These faith-based instructions to millions of followers worldwide appear to have evolved in tandem with societal claims that there was a pertinent need to examine human and social effects on environmental degradation that is contributing to climate change phenomena. Commenting on religious/spiritual leaders entering this climate change debate, Li *et al.* (2016) declared that the issue of climate change is such a human imperative to currently address that there should be room for different diverse pathways by which individuals with different cultural values and political and religious views can come to a shared belief, dialogue and action regarding the need for action on climate change.

Personnel from a diverse range of business sectors contributed to this current study and the respondents were also from diverse geographical areas.

Many corporations are embracing socially and environmentally friendly actions in their efforts to make responsible decisions, thereby playing their part in protecting the natural (and social) environment. Subsequently, corporations tend to produce an annual sustainability report to inform stakeholders of their efforts. The advantages and disadvantages of sustainability reporting are assessed in this current study as are the barriers that managers face when attempting to integrate CSR with the overall business strategy. The business strategy concerning the sourcing and use of electrical energy is one facet by which a business can contribute to environmental protection (Schwerhoff and Sy, 2017) by seeking to improve its energy efficiency year-on-year. Because the upper (senior) level in the business management hierarchy is where strategic decisions are made (Smith, 2014), the area of CSR/SD is generally considered within the academic discipline of Management. It is at the upper level that a company effectively integrates sustainability strategies into its business model, *i.e.* its value creation process (Bini *et al.*, 2018). A framework for assessing CSR engagement strategies is presented by Tang *et al.* (2012), which provides a general guideline for practitioners in engaging in CSR activities.

LITERATURE REVIEW

Overview/Definitions

Increasingly, from a European perspective, the concept of sustainability is grouped under the 'umbrella' term of CSR (Jones Christensen *et al.*, 2007). In the past decade, the concept of corporate social responsibility has been used for what in the past may have been a collection of terms such as corporate accountability, corporate citizenship, triple bottom line and social performance (Silberhorn and Warren, 2007). Commenting on the overall perceptions of the concept of CSR and sustainability, Gobbels (2002) declared it a somewhat 'fuzzy notion' within the business community. He maintained that many attempts to give CSR a succinct universal definition have been equalled with diverse and varying degrees of perception of the concept of CSR. However, theories on what constitutes corporate social responsibility continue to evolve within various conceptual frameworks. More recently, these initial concepts of social effects and ethical behaviour of an organisation under the CSR realm have evolved to include in-depth analysis of the performance of the organisation and, more specifically, an in-depth analysis of CSR's effect on profit (Lee, 2008). It appears that CSR is being presented increasingly within the business strategy paradigm in response to stakeholder pressure and performance considerations (Silberhorn and Warren, 2007). Chen *et al.* (2018) claimed that CSR behaviour or, indeed, corporate irresponsible behaviour can benefit or indeed imperil corporate financial performance under certain conditions; however, these authors found CSR and financial performance to be inextricably linked.
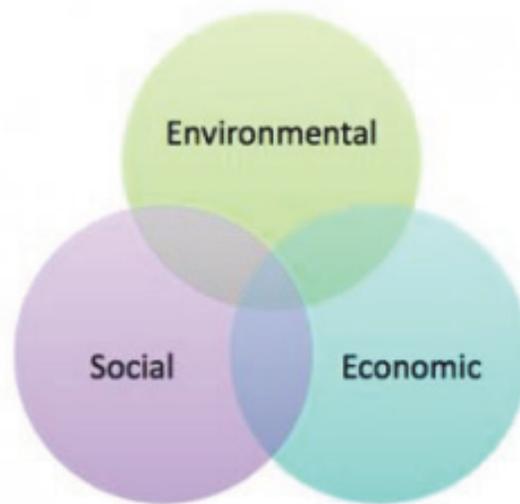
In a much-quoted and seminal paper, Elkington (1997) identified three component areas of sustainability (social, economic and environmental, Fig. 1), *i.e.* the Triple Bottom Line (TBL) framework (Elkington, 1997). However, commenting on the TBL concept, Norman and MacDonald (2004) noted '*there is no careful definition of the concept*', '*only vague claims about the aims*' (Norman and MacDonald, 2004, p 245). This triple–bottom-line of social, economic and environmental dimensions was highlighted and adopted by Jones *et al.* (2011) in preliminary investigations into the sustainability agendas of the world's top ten retailers through an examination of Marks and Spencer's (M&S) sustainability strategy. These authors argued that the triple bottom line components '*provide robust empirical frame of reference*' for sustainability strategy development.

However, commentary and robust criticism have increasingly emerged regarding shortcomings in the TBL framework and its conservative failure to evolve from often competing imperatives of profitability, social justice and environmental protection (Sridhar and Jones, 2013). Sridhar and Jones (2013) argued that this TBL framework needs to adapt and change within the business economic paradigm to better integrate the almost separate disciplines of 'social and natural sciences' with the economic imperatives of the business organisation. Milne and Gray (2013) highlighted the dangers of

confusing sustainability with the TBL framework while Rambaud and Richard (2015) proposed shifting away from the TBL towards what they argued should be a more genuine integrated reporting system; as they claim, the TBL model based on eco-efficiency is not a guarantee of progress for environmental issues. Other authors have highlighted the justifiably questionable reductionist assumption of the whole environmental sustainability issue in TBL theory, *i.e.* the assumption that if each singular discrete firm is deemed to be 'sustainable', then overall planetary sustainability will be achieved (Ozgur and Hernke, 2017; Savitz, 2012).

However, from the definitions of CSR and SD, it is clear that many dimensions must be considered in business management decisions. Of the three dimensions described by Elkington (1997) (Fig. 1), financial reporting is the most established entity; however, the social and environmental aspects have recently become more prominent (Cubas-Diaz and Martinez Sedano, 2018). As a result of the changing global landscape, several standards (*e.g.* the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the Global Reporting Initiative and Origin Green) have emerged to help corporations implement, manage and report their CSR activities (Vigneau *et al.*, 2015). Issues surrounding the practicality of completing sustainability reports are analysed in this research.

FIGURE 1
TRIPLE BOTTOM LINE FRAMEWORK

Elkington, 1997

Theoretical Underpinning of CSR

Several theories underpin the CSR literature, namely, Legitimacy Theory, Stakeholder Theory and Institutional Theory (Susith and Stewart, 2014). Linking Legitimacy Theory to CSR practice, in their efforts to ensure that they are perceived as functioning within the norms of the society in which it operates, businesses tend to disclose positive CSR behaviour rather than any negative aspects. Stakeholder Theory holds that business affects a range of groups and individuals as it goes about its efforts to achieve its business objectives (Freeman, 1984). In this regard, different stakeholders may have different and sometimes conflicting expectations (Susith and Smith, 2014). Sustainability reporting of both financial and non-financial aspects of a business plays an essential role in accountability reporting to stakeholders. The possible conflicting expectations of different stakeholders may mean that the content of sustainability reports are more responsive to the concerns of influential stakeholders, such as financial stakeholders and government regulators, than, for example, environmentalists (Neu *et al.,* 1998). Institutional Theory is based on the idea that businesses conform to similar norms, values and taken-for-granted assumptions about what is expected and what constitutes appropriate economic behaviour.

Various forces can influence businesses to adopt CSR practices because they do not want to be different or stand out from other 'normal' businesses that are already engaging in CSR practices (Susith and Stewart, 2014).

Measurement and Reporting

Sustainability reporting and the need for businesses to actively engage in the process have intensified over the past 30 years. This engagement has, in part, been due to increased legislative regulations; however, it has also been dictated by more intense stakeholder engagement and demands for increased transparency in CSR (Adams and Evans, 2004; Taylor *et al.*, 2018). A study on 250 firms listed in the Fortune Global list (Fortanier *et al.*, 2011) found that the existence of global standards and guidelines on sustainability issues not only increases the overall level of CSR reporting but also assists in a more uniform, harmonised approach to the global reporting of CSR activities of firms from different countries. This, they claim, negates the divergent issues from local CSR domestic legislative and societal demands and reduces what they term 'the country of origin' effect on CSR reporting. Their findings indicate that global voluntary guidelines may have an important role to play in CSR reporting in addition also to local domestic legislation (Fortanier *et al.*, 2011).

However, other authors are increasingly asking, 'does a robust reporting mechanism indicate accurate CSR activity measurement?' There are claims that the past 20 years have seen a lack of uniformity and clarity in CSR theoretical measurement methods (Venturelli *et al.*, 2017). Increasingly, justifiable arguments are being introduced regarding the integration of sustainability measurement into the strategic business model in order for the reporting to be more robust and succinct (Engert *et al.*, 2016). The concern appears to be that the plethora of current reporting CSR paradigms and unmonitored regulation are dictating a proliferation of green-washing activities (or blue-washing from a global UN perspective) and may not at all be equalled by genuine accurate company CSR measurement data (De Vries *et al.*, 2015). Cubas-Diaz and Martinez Sedano (2018) proposed the Relative Sustainable Performance Measure (RSPM) and the Measure of Commitment failure (MC), which permit sustainable decision-making using the TBL approach. The two measures take into account environmental and social variables in addition to the economic variables. The aim of the RSPM and MC metrics is to present a two-dimensional graphical sustainability analysis that shows how commited, or otherwise, a company is to working towards advancing non-economic isssues within its business. The authors claim that it enables companies to analyse their sustainability performance and adapt their business plans accordingly.

CSR/Sustainable Development Business Initiatives in Academia

CSR/Sustainable Development concepts have originated mainly from the academic discipline of Management (Carroll and Shabana, 2010; Carroll, 1979). Corporate managers are becoming increasingly aware that investors are now taking into account variables other than the economic ones of profitability and risk, by including environmental and social variables (Cubas-Diaz and Martinez Sedano, 2018). In terms of the academic training of future business managers, the UN Global Compact along with the European Foundation for Management Development (European Foundation for Management Development, 2014), formed the 'Globally Responsible Leadership Initiative' (GRLI). The GRLI (Globally Responsible Leadership Initiative, 2014) seeks to influence and guide academia so that business schools' mission, strategy and activities show evidence of its contribution to ethics and sustainability. It may be that it is not enough that business schools limit their curriculum to the traditional core business disciplines of Marketing, Accounting, Strategy, Finance, Management and Economics, but imperative that they also include embedded modules on sustainable development/corporate social leadership (Seto-Pamies and Papaoikonomou, 2016). Studies by Jones Christenson *et al*. (2007) and Medina Rivilla and Medina Dominguez (2014) suggested sustainable development requires a better and more fruitful interface between academia and the business world. Research by Smith and Ronnegard (2016) examined the Shareholder Primacy Norm (SPN) as a widely acknowledged impediment to CSR. Smith and Ronnegard (2016) suggested that SPN is the part of the manager's legal fiduciary duty that requires them

to make decisions that further the interests of the shareholders, which stems from a mostly unquestioned adherence to shareholder theory in business schools. The efforts of the GRLI initiative are certainly not apparent judging by the comprehensive report in 2014 by the Boston Consultancy Group (BCG), MIT Sloan Management Review and the United Nations Global Compact entitled 'Joining Forces: Collaboration and Leadership for Sustainability'. Of the 3,795 senior and middle managers from 113 countries interviewed, only 20 per cent of respondents believe that their senior-level executive boards provide substantial insight on sustainability issues. A review research paper by Carollo and Guerci (2017) explored how CSR managers use rhetorical styles and continually shift chameleon-like between them in order to maintain a level of perceived primacy in the value they add to an organisation. They claim that rather than acting as the change agents that their roles could allow, CSR managers tend to err on the side of corporate caution and preoccupy themselves with strategic marketing efforts to secure their continued survival in the corporate landscape (Carollo and Guerci, 2017).

Of the three dimensions identified in Elkington's (1997) Triple Bottom Line theory (Fig. 1), the financial dimension is perhaps the most established dimension taught in academic institutions. The other two non-financial (human and environment) dimensions are perhaps less well established on the academic curriculum. As a result of the changing global landscape, several standards (*e.g.* the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the Global Reporting Initiative and Origin Green) have emerged to help corporations implement, manage, measure and report on their full CSR activities (Vigneau *et al.*, 2015). The practical issues surrounding the completion of such sustainability reports (Sartori *et al.*, 2017) are analysed in this research.

METHODOLOGY

The study aimed to target a cross-section of businesses with an established attentiveness to Corporate Social Responsibility (CSR) and who reside on national (Irish) and international sustainability reporting databases. A survey research methodology was used in this study, where data was obtained using an online questionnaire. The survey consisted of 17 question items. The questions were developed from pertinent issues within the literature. A pilot study was conducted initially to ensure the robustness of the tool and the questionnaire was distributed to two experts in the field before distribution. It was decided to utilise closed-type and open-type questions in order to collect quantitative and some qualitative data, respectively. This research approach was chosen because it is felt that it could obtain pertinent data from a large sample over different geographical areas. The 17-question survey was designed using simple and clear language in order to minimise the potential for ambiguity by the survey respondents. Quantitative responses were presented in the form of descriptive statistics while qualitative data were analysed and presented thematically. Thematic analysis is a means of analysing qualitative data in a rigorous and methodical manner (Nowell *et al.*, 2017). Thematic analysis was utilised by developing codes from the survey data (Braun and Clarke, 2006). The coding process allows for simplification and focuses on pertinent characteristics within the data. Subsequently, themes are developed from the codes. Classified themes are used to identify patterns that underlie the themes. The cross-tabulation method of data analysis was utilised to quantitatively analyse the relationships between the factors considered in this study.

Data Collection

During the initial contact with potential businesses, the appropriate liaison person was identified to whom the survey was sent by e-mail with a link to the questionnaire webpage. It was made clear to the researcher during the initial contact process that each respondent to the survey was very familiar with the CSR/Sustainability issues within their companies. Survey respondents were assured that their answers would be confidential. Respondents who agreed to take part in the survey were notified in advance about the impending e-mail with a link to the survey. CSR/Sustainability reporting operated until recently on a voluntary disclosure basis (Global Reporting, 2019). None of the respondents to this study operated on a CSR mandatory disclosure basis. Because of the contact with subjects during the survey process, care was

taken to minimise informal manipulation of the data as stated by Yin (2008) and Zivkovic (2012). The questions are listed in Appendix A. The survey included both qualitative- and quantitative-type questions. In choosing respondents, a random sample of the business community was taken from both national (Irish) and international sustainability-reporting databases. All the verified members of Bord Bia's (Ireland) Origin Green sustainability reporting framework were contacted to take part in the survey ($n = 104$). Of these, 35 businesses completed the online survey. After this, international businesses were randomly chosen from the Global Reporting Initiative (GRI) sustainability database to participate in the research study ($n = 290$). These businesses were contacted by phone and e-mail in order to request their participation in the study. In total, there were 394 businesses contacted (national and international), with 86 completing the online survey. These responses yield an overall completion rate of 22%.

Data Analysis

Quantitative data were analysed and represented in numerical form while the analysis of qualitative text data was conducted using the thematic approach (Braun and Clarke, 2006). Analysing text presents a challenging task for qualitative researchers. It is claimed that a detailed description of how researchers identify themes from the qualitative data relies somewhat on intuition, with little practical explanation about how theme is developed (Vaismoradi *et al.*, 2016). However, validity and reliability can be applied to qualitative data analysis if step-by-step stages are rigorously followed (Braun and Clarke, 2006). The cross-tabulation method was utilised to quantitatively analyse the relationships between the multiple variables (range of factors) identified in the study.

Validity and Reliability

Validity and reliability of the questionnaire tool were ensured by initially developing the questions from the literature concerning CSR and then ensuring that each question investigated that which it set out to examine. The questions were worded carefully and one or more questions were used in the analysis of specific individual themes for investigation. Specific attention was given to questions regarding enablers and barriers to businesses progressing from a low level of CSR engagement, *i.e.* doing the minimum to comply with regulations, to upper levels where CSR is fully integrated with the overall business strategy. It is claimed by Bini *et al.* (2018) that it is at the upper level that companies effectively integrate sustainability strategies into their business model, *i.e.* its value creation process. Before administering the survey, an initial pilot questionnaire was sent to several CSR practitioners and academics in order to ensure validity and reliability of the tool. The pilot study was sent to two academic professors, one in Madrid, Spain, and one CSR funding manager in the UK, in order to obtain feedback on each question and to evaluate how the respondents might interpret the questions' meaning.

RESULTS/DISCUSSION

Following completion of all the questionnaires, the data were downloaded to the researcher's PC for analysis. The range of factors considered for analysis is broadly categorised in subsequent paragraphs as industrial sector, size of company, management level, experience, level of engagement, reporting framework, qualifications, location for training, leadership modules, CSR/SD modules and the potential for a faith input to CSR/SD decisions. The following section discusses, in sequence, advantages, disadvantages, level of support for CSR, governmental involvement and barriers to CSR/SD. The cross-tabulation method of data analysis is carried out on the categorical data to quantitatively analyse the relationships between multiple variables, *e.g.* the likelihood that senior managers who replied to the survey perceive their business to be operating at the upper, most active, CSR level, compared with middle managers who perceive the same.

Profile of Respondents (Categorical Data)

This section contains quantitative data regarding respondents' profiles. Data are presented sequentially in paragraphs discussing industrial sector, company size, management level, experience,

level of engagement, reporting framework, qualifications, location for training, leadership modules, CSR/SD modules and the potential for a faith input to CSR/SD decisions.

At 29%, manufacturing businesses have the highest percentage of all the industrial sectors to have responded to the survey. Torugsa *et al.* (2012) concurred with this higher level of CSR activity among the manufacturing industry in SMEs in Australia. Other industries that appear to have significant CSR focus, according to company listings on sustainability databases and who contributed to this research are Agriculture/Forestry/Fishing (16%), Utilities (6%) and Finance/Insurance (6%). Research into industry-specific CSR activities indicates that the industry type and sector significantly affect CSR activities. Policies and regulations are designed for specific industries, meaning that companies operating under a specific umbrella face similar restrictions (O'Connor and Shumate, 2010) such as environmental or workforce regulations. To this end, some companies face more stringent regulations, which may account for the high number of responses from companies in the manufacturing industry. Dabic *et al.* (2016) identified a high level of CSR activities and reporting from companies whose activities were closer to consumers in the value chain (*e.g.* speciality retailers) as well as those industries utilising environmental resources or heavy industry that may impact on the environment.

In terms of company size, there is an even spread of the number of people employed by the respondents' companies. The respondents include small businesses, Small Medium Enterprises (SMEs), large industries and multinational corporations (MNCs). O'Connor *et al.* (2017) found difference in CSR priorities depending on company size (SMEs and MNCs).

Of the 81 respondents to the management level question, it was noticeable that only 24 respondents (30%) operated at top management level. The management level at which most respondents operated, 43 in total, was the middle management level (53%). The remaining 14 respondents (17%) stated that they were in neither of these categories but were advisors, CSR consultants, project managers, analysts and business owners. In the UN/BCG 2014 Report, only 20% of the 3,795 senior and middle managers interviewed believed that their senior-level executive boards provide substantial insight on sustainability issues.

Thirty-two of the 86 respondents (41%) had between one and five years' experience in a CSR role and 11 (14%) had less than one year of experience. These values may indicate that either (i) CSR has a renewed prominence within businesses as 55% of participants had five years' experience or less in their CSR role, or (ii) newer members of staff are delegated this role. While the earliest seminal piece of CSR literature was produced by Bowen (1953) and publications in the area increased rapidly through the following decades (Carroll, 1999), there is now huge interest and demands upon CSR operations and reporting within business, industry and manufacturing globally (Birkey *et al.*, 2017). Recent high-profile financial and corporate ignominies of which the global public are cognisant maintains firm focus upon CSR issues (Habek and Wolniak, 2013; Perez, 2015).

Respondents were asked about the level of CSR engagement (integration of their CSR strategy/business strategy) at which they perceived their company to be operating. Of the 77 respondents to this question, the majority of these (51) perceived themselves as engaging on the upper level of CSR activities. Cross-tabulation revealed that 75% of senior managers perceived their business to be operating at the upper level of CSR engagement. In comparison, a much lower percentage of (respondent) middle managers, 58%, perceived their business to be operating at the upper CSR levels. It is at the upper level of CSR engagement that companies effectively integrate sustainability strategies into their business model, *i.e.* its value creation process (Bini *et al.*, 2018). Several factors could influence the level of CSR engagement (Hu *et al.*, 2018) among which is the type of business ownership and whether the business is listed on the Stock Exchange. It is possible that this finding may reflect what Dingwerth and Eichinger (2010) identified as an 'opportunity to enhance a firm's reputation aspect' of CSR reporting and that senior managers may identify any opportunity even a research study to highlight their firm positively. Conversely, it may be as claimed by Birkey *et al.* (2017) that increasingly senior managers are embracing CSR because of its impact on shareholders and the future earnings response coefficient (FERC). The high number of respondents who perceive themselves to be operating in the upper level may reflect the global

move towards sustainability reporting (Medel-Gonzalez *et al.*, 2013; Habek and Wolniak, 2013; Sartori *et al.*, 2017).

Question 6 requested the respondents to detail the sustainability reporting framework to which their business is aligned. Most of the Irish-based respondent companies were aligned to the Origin Green reporting framework and the majority of the UK and USA companies were aligned to the GRI reporting framework.

Of the 66 respondents to the question regarding the highest academic qualification, two had PhD qualifications, 28 were educated to Masters level, and equally 28 respondents had a primary degree. A total of seven respondents had diploma-level qualifications and one had certificate-level qualifications. Twenty people did not answer this question. In their study of university students (mainly those of law, economics and social sciences) Harring and Jagers (2018) claimed that higher education students' opinions regarding climate change and environmental issues appear to be influenced by personal belief and background as well as trust in government and its institutions. Commenting on higher education and qualifications and understanding of environmental issues and policy, Harring and Jagers (2018) stated that individuals with university degrees would be deemed to have heightened ability to discern and critically analyse issues such as climate change; however, equally in their study, they found varying degrees of support for formal environmental policy initiatives. Shephard *et al.* (2015) found little effect of higher education upon changes in environmental behaviours over time.

The majority of the 65 respondents to this question (31 or 48%) completed their academic training in Ireland. The respondents who selected 'Other' completed their academic training in the UK, France or Australia. Twenty-one respondents choose not to answer this question ('Missing'). The jurisdictional difference is a potential topic for future research as firms' attitudes towards CSR/SD reporting is mainly dependent on the institutional environment. There was an even spread of the time period for their most recent academic training by the respondents—17 within the last two years (26.2%), 15 between two and 5 years ago (23.1%), 17 between 5 and 10 years ago (26.2%), and 16 more than ten years ago (24.6%). Twenty-one respondents skipped this question. This means that 75.5% of respondents completed their most recent academic training within the last ten years. Harring and Jagers (2018) claimed that graduate opinions may reflect somewhat the philosophy of their specific educational institution. The opinions regarding CSR expressed by almost 50% of this study's respondents may be influenced by perceptions and state policy interventions in environmental issues within a particular Irish context.

Of the 64 respondents to the leadership question, 34 stated that they had taken leadership modules as part of their academic programme but almost as much again (*n* = 30) stated that their academic training did not include leadership modules. Surprisingly, 22 (over one-quarter) of the respondents did not answer this question. Leadership was identified in the literature as being very important for championing CSR issues within businesses (Pless *et al.*, 2012; Waldman 2011). Utilising the cross-tabulation method to quantitatively analyse the relationship between the management level at which the respondent operates in their business *and* whether there were leadership modules on their academic training programmes, 62.5% of top (senior) level managers indicated that they had completed leadership modules as part of their academic programme. Only 32.6% of middle managers indicated that they had completed leadership modules on their academic programmes. Andrejczuk (2016) recognised the need for strong leadership as the main driver to responsible business development. Senior managers are in a position to assign resources to CSR activities as part of a company's strategy (Hutchison-Krupat and Kavadias, 2015) and, therefore, have an ideal opportunity to show leadership in this area. More than half (53%) of respondents, those with CSR responsibilities, stated that they operated at 'middle-management' level within their organisation. Research by Beliveau (2013) found that the primary role of a middle manager was to implement deliberate strategy decided on by senior, strategic-level managers. It would appear that managers at middle level find it difficult to enact change and champion a specific facet like CSR within the culture of the organisation. Waldman *et al.* (2006) claimed that the CEO's vision of CSR may impact on their lower-level managers' view of CSR in their decision-making process. Graduates who completed their academic training in Ireland are more likely (65%) to have undertaken leadership modules as part of their academic degree programmes based on the results of the questionnaire.

Of the 64 respondents to the question of completing a CSR/Sustainable Development module as part of their academic training, 36 replied that they had not done so (56.3%). Twenty-eight respondents stated that they had done so (43.8%) and 22 people skipped this question. None of the USA respondents had completed modules on CSR/SD as part of their academic programmes. If the 22 respondents who did not answer this question are taken into account, then only one-third of respondents (32.6%) had completed CSR modules on their academic programmes. While completing CSR modules as part of academic programmes is only one tool by which CSR is better understood, the figures suggest a missed opportunity for CSR proliferation.

There were 60 respondents (out of 86) to the question of the potential for a faith-based input as a positive influence on sustainable business development. The majority of these (46 or 76.7%) stated 'No' while 14 respondents (23.3%) stated 'Yes'. There was a significant number (26) of respondents who skipped this question. While some respondents felt that a faith-based input (such as Catholic Social Teaching) could be '*very helpful when combined with an overall programme in ethics/philosophy*' (Respondent #3, C), others suggested '*it could be positive or negative*' (Respondent #13, C). Another issue that emerged was the possibility of risk in introducing faith into business practices. The risk is that '*it would be difficult to work with faith-based organisations that are non-affiliated and inclusive enough to meet the needs of our diverse stakeholders*' (Respondent #1, C), sometimes covering several countries and cultures for global multinational businesses. One of the respondents claimed that '*the tenets of the Judeo-Christian religion that have actually formed most western thoughts and actions, and in a business context they can be a powerful force for good, positive social and environmental behaviour*' (Respondent #11, C). Pope Francis (2015) claimed that a combination of religion and science can benefit each other as solutions to our current environmental and human degradation is sought. In a review of literature from 30 countries on the role of religion in firm-level innovation, Assouad and Parboteeah (2018) found that religion may transmit positive values such as expectations, rules and boundaries that guide and influence workplace behaviour. They asserted that their findings hold for any religion, *e.g.* Christian, Buddhism and Muslim (Assouad and Parboteeah, 2018). However, the authors acknowledged that they took a benevolent view of religion while Chan-Serafin *et al.* (2013) highlighted the fact that religion has the potential to be a force for good *or* bad in an organisation.

Five respondents contributed additional comments at the end of the survey, where CEO commitment and CSR skills and training were part of the pertinent issues specified.

Open-ended Questions (Qualitative Data)

This section discusses the issues identified by the respondents (in *italics*) regarding advantages, disadvantages, level of support for CSR, governmental involvement and barriers to integrating CSR and business strategy.

Advantages Associated with Sustainability Reporting

The respondents identified the following issues associated with sustainability reporting: Stakeholder Engagement (external); Improvement; Regulation; Human (internal); Ethics; Strategy; Top Management; and Marketing. A total of 41 respondents contributed to this question. Cross-tabulation analysis identified the most pertinent issues that respondents associated with sustainability reporting within their organisations. The advantageous issues that arose are listed as follows:

- Improvement [IM] 18/41
- Stakeholder Engagement [SE] 15/41
- Human (internal) [H] 12/41
- Strategy [S] 10/41
- Regulation [R] 10/41
- Ethics [E] 7/41
- Marketing [M] 5/41
- Top Management [TM] 2/41

The data from respondents revealed that the most common advantageous issue associated with a business implementing a sustainability reporting process was the fact that the business could use the values in the report to improve performance in future years, *e.g.* '*provides ongoing data for which continuous improvement plans can be designed and measured*' (Respondent #1, B) (18 respondents out of a total of 41 mentioned this when replying to this question). De Villiers *et al.* (2016) concurred, claiming there are potential advantages, financial and non-financial, associated with reporting on sustainability issues within their business.

Over half of the respondents who claimed that the sustainability reporting process might assist in the reduction of their carbon footprint had worked as CSR managers for periods between 5 and 10 years. The remaining respondents with similar response were employed as CSR managers for periods between 1 and 5 years. It was also stated that there was more stakeholder engagement due to the reporting process, *e.g.* '*way of communicating with our stakeholders about our values*' (Respondent #14, B). The completion of the sustainability report requires input from several stakeholders and the more stakeholders that become involved in the process, potentially the more benefits there will be accrued by the business. Cai *et al.* (2012) concurred with this view and found benefits of CSR activity and subsequent reporting for the stakeholders within even the less popular 'sinful' industries of tobacco, alcohol, bio-tech, and weaponry. This positive aspect includes both internal, *e.g.* '*supports employee retention/recruitment'* (Respondent #4, B) and external stakeholders, *e.g.* '*more of our customers are looking for products produced responsibly*' (Respondent #34, B).

Further comments on the advantages of CSR reporting from Respondent #21 (recent PhD graduate) included the recognition that businesses with an influential CSR culture can use the ethos for '*alignment with business development strategy*'. Respondent #21 (Appendix B) operates as a top manager in a company that has between 10,000 and 100,000 employees. This company operates on the upper level of CSR engagement. Nuttaneeya *et al.* (2012) concurred with these opinions, identifying the link between CSR activities and definite strategic advantages not only in larger companies but in their particular review of SMEs.
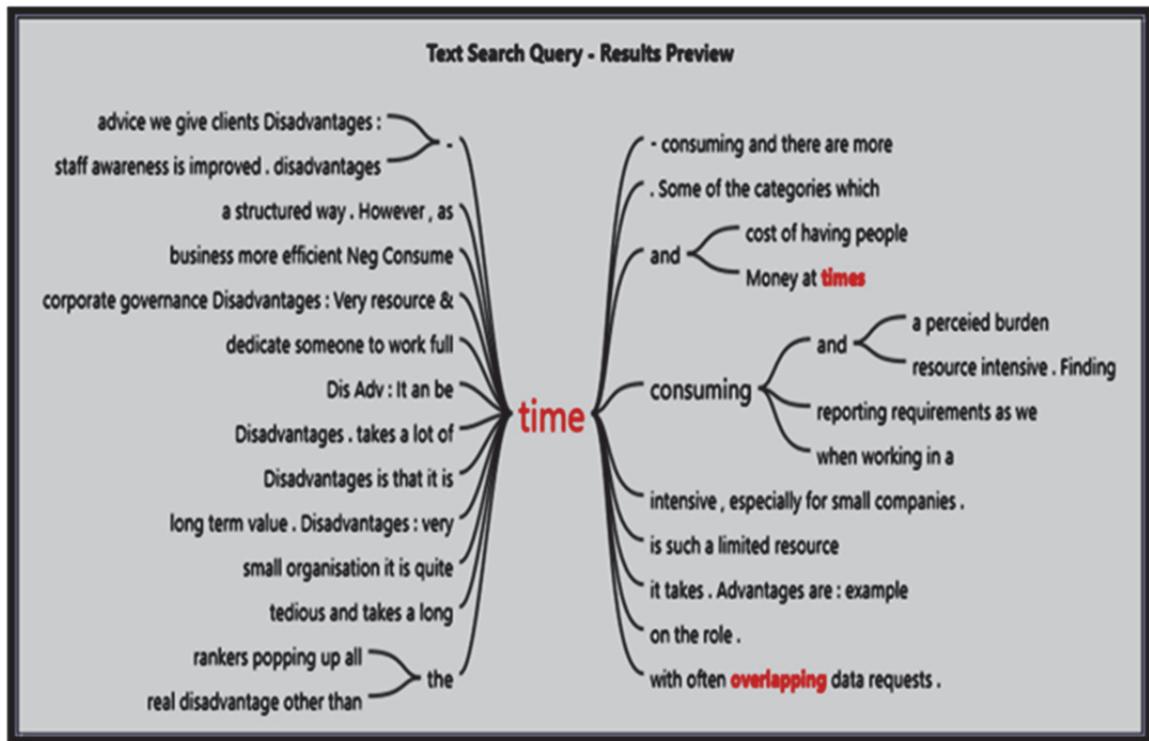
Other opinions on the advantages of CSR activity and reporting were that CSR '*promotes and encourages an ethical ethos throughout the company*' and '*fosters good corporate governance'* (Respondent #30, B). Lee *et al.* (2013) identified similar positive perceptions of employees in their study on employee attitude to implementing and reporting CSR activities and how it may influence employee satisfaction and commitment to an organisation. However, Rodrigo and Arenas (2008) found that in relation to employee attitudes towards CSR, there will always exist the indifferent and even dissenting employee within an organisation. In their study of specific construction firms, they found employee opinion and attitude towards CSR to be of two main opinions, a healthy supportive attitude or relative indifference, but strangely no cautious 'wait and see' approach (Rodrigo and Arenas, 2008).

CSR '*helps with B2B sales'* (Respondent #41, B). Respondent #41 (Appendix B) is the owner/manager in an Irish-based family manufacturing business with between 1 and 9 employees and who has less than one year of experience in CSR. They state that the business operates at the middle level of the CSR/business strategy integration spectrum and appreciate the support that Bord Bia affords them in their CSR endeavours. It would appear that CSR is more readily accepted by employees when business benefits are seen to follow on as a result of deciding to implement CSR strategies and initiatives. Soundararajan *et al.* (2018) concurred with this view that the voices of other related stakeholders, *e.g.* employees, customers, suppliers and communities must be taken into consideration to advance understanding and benefits of corporate social responsibility.

Disadvantages Associated with Sustainability Reporting

Bekefi and Epstein (2016) claimed that there are potential disadvantages to embracing sustainability reporting within a business. In-depth analysis of the data for this current study identified *time* as one of the disadvantages to sustainability reporting and this is shown in Fig. 2. The word 'time' was subjected to a text search and shows how respondents described some of the disadvantages associated with sustainability reporting and how they are explicitly linked to the issue of 'time'.

FIGURE 2
**WORD TREE WITH 'TIME' AS THE SUBJECT IDENTIFYING DISADVANTAGES TO
CSR REPORTING**

The disadvantage of having to commit a company resource (time) to complete the sustainability report (usually annually) was one of three company resource factors seen as a disadvantage to sustainability reporting, the other two being human and financial resources. The full list of issues that developed as a result of the coding process for this 'disadvantages' part of the question is as follows:

- Non-Standard Reporting [NS] (7 respondents out of a total of 28 mentioned this in their response: 7/28)
- Surface Effects [SF] (3/28)
- Resources (Time) [RST] (15/28)
- Resources (Human) [RSH] (3/28)
- Resources (Financial) [RSF] (3/28)
- Complexity [CX] (5/28)
- Measurement [M] (2/28)

The disadvantage of not aligning sufficient resources to implement the sustainability reporting process effectively is a major issue identified in this study, *e.g.* '*time-consuming reporting requirements as we do not have someone solely hired for environmental/CSR/Sustainable Development*' (Respondent #42, B). Bini *et al.* (2018) supported this view declaring that if CSR is to be a strategic issue within a business, then it is undoubtedly incumbent of top (senior-level) managers to align sufficient resources to do the job correctly. This includes a more significant portion of company time, human and financial resources allocated to CSR-related activities, *e.g.* '*very resource and time intensive, especially for small companies*' (Respondent #30, B).

The lack of a cohesive approach to sustainability reporting highlighted by Xu *et al.* (2016) was evident in the responses to this part of the survey also, *e.g.* '*the lack of a structured approach to data gathering in line with a sustainability framework means it is more challenging*' (Respondent #26, 7). The

'*cost and complexity and a lack of common standards within and between industries*' were identified as disadvantages to sustainability reporting (Respondent #5, B).

A cross-tabulation method of analysis was conducted to analyse whether respondents who had completed CSR modules on their academic programmes also stated that the measuring and reporting process presented difficulties as a disadvantage to reporting on sustainability issues. Nine out of 36 respondents (25%) who had NOT completed CSR modules as part of their academic programmes mentioned the measuring and reporting process in their replies while 11 out of 28 respondents (39%) who HAD completed CSR modules also mentioned measuring and reporting as an issue. Four of the respondents who had completed CSR modules stated that they could save on energy costs and reduce their carbon footprint while only one respondent who had not completed CSR modules stated likewise. Within the educational sphere, in a study of Indian and Mauritius managerial students, Saxena *et al.* (2017) declared that 'Overall, CSR assumes centre stage for achieving successful outcomes in the long-term aspects and cannot be underestimated'. Interestingly, in a study of student diversity and attitudes towards CSR within the educational field, Haski-Leventhal *et al.* (2017) identified female students and more mature students as having a more positive attitude towards CSR and responsible management education.

Level of Support for CSR Duties

Of the 54 respondents to the question of support for CSR duties, 23 stated that they had positive, top management support as they carried out their CSR duties, *e.g.* '*we have the full support from the Board and the Executive*' (Respondent #17, D). Only 6 out of the 54 respondents had a low level of support. Several respondents stated that they would receive support if the CSR activities were deemed to be profitable, *e.g.* '*support is generally available if the sustainability team can be seen to be adding value and not just introducing something that does not add anything to the business*' (Respondent #12, D). Respondent #12 works in a UK-based real estate company with between 250 and 999 employees, and operates at middle-manager level. Respondent #32 also stated that support for CSR increases as verifiable resource reductions are achieved. Respondent #32 works for an Irish-based meat processing company at middle-manager level. Many of the non-respondents to this question are employed as consultants and educators. Reimer *et al.* (2018) found that the interaction between the CEO and the Top Management Team (TMT) is an essential aspect in defining a firm's CSR profile while Sanzo *et al.* (2012) identified that top management support for innovation affects environmental management policies and the firm's mission link to sustainability.

Governmental Involvement in Promoting Sustainable Business Development

There were 50 respondents to the question as to whether governments should be more actively involved in promoting Sustainable Business Development and the vast majority (90%) stated 'Yes' while a minority (10%) stated 'No'. The respondents were encouraged to submit comments on what level of governmental involvement, if any, they wish to see in assisting businesses in the CSR/Sustainable Development area. Comments were made that '*governments can and should legislate to prevent the most negative impacts a company may have on society, e.g. environmental*' (Respondent #2, E). Governments can also '*help to set the minimum standards expected and provide avenues/grants/regulation to encourage leadership and innovation*' (Respondent #5, E). There was also a suggestion that '*sustainable business development should be a careful balance of Public/Private Partnership*' (Respondent #11, E). The importance and relevance of the government's role identified here concur with conclusions made by Steurer (2010) who declared that 'CSR started as a neo-liberal concept that helped to downscale government regulations, but that it has in turn matured into a more progressive approach of societal co-regulation'. Interestingly, Skare and Golja (2014) found that countries with government policies that actively support CSR activities appeared to achieve higher growth rates. Kealy (2014) also found that effective government policy is one of the essential inputs required for sustainable business development. Many of the respondents were of the opinion that governments could do more in terms of enacting legislation, particularly in the area of environmental protection measures. They perceived that this would

encourage all companies to become more efficient with their resources. Almatrooshi *et al.* (2018) argued that there is scope for governments to play a more significant role in mediating the relationship between the business community and civil society. The study by Almatrooshi *et al.* (2018) focused solely on the United Arab Emirates (UAE) public/private communities, but the suggestions made are consistent with the findings in this study.

Barriers to Integrating CSR and Business Strategy

The main issues that emerged as barriers to a business integrating CSR into its overall business strategy were identified as follows:

- CSR is Expensive [EX] (20/50)
- No Stakeholder Priority [NS] (15/50)
- Education [ED] (8/50)
- Time Resource [TM] (8/50)
- Difficult to Measure [DM] (6/50)
- Lack of Leadership [LL] (5/50)
- Profit-Driven [PD] (4/50)
- Lack of Governance [LG] (1/50)

Prior published literature in the CSR barriers theme identified critical barriers to the implementation of CSR in businesses in Poland (Andrejczuk, 2016). Two of the critical barriers to the implementation of CSR were (i) the belief that CSR 'does not pay off' and brings no benefits, and (ii) a lack of education among managerial staff (Andrejczuk, 2016). These two findings by Andrejczuk (2016) concur with the findings of this study, namely, 'CSR is Expensive' (20 respondents out of a total of 50 mentioned this) and 'Education' (8 respondents). The findings also concur with the findings in a study by Hussain *et al.* (2018) who state that a shortage of skills, a lack of training and a lack of knowledge are barriers to social sustainability in a healthcare supply chain (Hussain *et al.*, 2018, Table 6). Hussain *et al.* (2018) identified resource efficiency and information sharing as two enablers in this process (Hussain *et al.*, 2018, Table 5). The majority of respondents (95%) who stated that company resources were a barrier to CSR advancement worked in small companies with a workforce not exceeding 1,000. Interestingly, a similar view regarding the resources barrier to CSR advancement was expressed by only 5% of respondents from the larger organisations, *i.e.* those with a workforce exceeding 1,000. Of the total number of respondents to the question about their company's size, 62% belonged to the smaller company size, *i.e.* less than 1,000 while 38% worked in the larger companies. A sample of the responses included '*often the sustainable way is often quite expensive to implement or slightly more expensive than the alternative, it is also more time expensive*' (Respondent #45, F). One of the barriers was stated as '*a perception that sustainability is expensive and does not add value*' (Respondent #11, F). Respondent #11 (F) is a degree-level educated middle manager in a UK-based real estate company who suggests that sustainability will become part of everyday business if we can move away from 'perceptions' and prove that sustainability can 'actually' add value. Another barrier was a '*lack of understanding of the breadth of sustainability*' (Respondent #7, F). Barriers included a '*lack of senior management buy-in*' (Respondent #22, 7F) and a '*lack of clear leadership, vision, mission and non-aligned values*' (Respondent #25, F). Respondent #25 (Appendix F) is a recent PhD graduate (completed within the last two years) who also states that one of the disadvantages to CSR reporting is that '*accountants usually don't see the benefits*'. The measurement aspect of CSR was stated as a barrier due to the '*lack of metrics to measure impact of activities across all areas, including social*' (Respondent #31, F). Respondent #9 (Appendix B) a middle manager in a small construction company (between 50 and 249 employees) who operates at the upper level, claims that '*collating the information and measuring the impact of the report*' is a disadvantage to the sustainability reporting process. The difficulty of measuring the impact of CSR was expressed by respondents at all levels of management in this study. Many studies in the literature also identify accurate measurement of CSR outcomes as a practical issue (Gjolberg, 2009; Diego Paredes–Gazquez *et al.*, 2016; Suárez-Cebador *et al.*, 2018). Skarmeas and Leonidou (2013) go further by declaring that many people doubt the

proficiency of CSR measurement and reporting. More recently, Etter *et al.* (2019) declared that now social media have enabled the ordinary citizen outside an organisation's normative shareholder group to bypass the traditional gatekeeping function of business evaluators and, thus, they can now proceed autonomously to make and highlight individual judgments regarding corporative activity through social media outlets.

CONCLUSIONS

This study sought to identify practical issues encountered by businesses in their efforts to measure and report on their CSR activities. Data were obtained by an online survey and analysed using the thematic analysis method. It is essential to highlight that the two main issues were identified across a range of different demographics in the study, *e.g.* company size, managerial level and industry type. Central themes were established as follows:

- Research into methods used to measure the outcomes of CSR initiatives needs to be intensified and promulgated. This would ensure a body of robust empirical data on CSR activity and outcomes would exist, which would be accessible to businesses to evaluate CSR investment decisions. The CSR reporting process also needs to be more robust and standardised than it is currently.
- Academic institutional programmes and interdisciplinary research should be encouraged to include more CSR/SD modules and these should be across all business, engineering and economic disciplines. Those in the field measuring CSR activities should be encouraged not only to submit data as part of regulatory and legislative obligations but also to document, publish and disseminate findings within not only academia but also throughout the business/industrial community, as a reference point for CSR activities and initiatives in the field.

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APPENDICES

APPENDIX A
17 QUESTIONS IN SURVEY

Q1. In which of the following industries do you operate?
- Agriculture, Forestry, Fishing
- Mining, Quarrying, Oil and Gas Extraction
- Utilities
- Construction
- Manufacturing
- Wholesale
- Retail
- Transportation and Warehousing
- Finance and Insurance
- Real Estate and Renting and Leasing
- Waste Management
- Educational Services
- Health Care
- Public Administration
- Other (please specify)

Q2. How many employees does your organisation have?
- Between 1 and 9
- Between 10 and 49
- Between 50 and 249
- Between 250 and 999
- Between 1,000 and 9,999
- Between 10,000 and 100,000
- Greater than 100,000

Q3. As the CSR contact in your organisation are you at 'middle-manager' or 'top manager' (strategic) level?
- Middle manager
- Top manager
- Other level (please specify)

Q4. How many years' experience do you have working in the CSR/Sustainable Development area?
- Less than 1 year
- Between 1 year and 5 years
- Greater than 5 years and up to 10 years
- Greater than 10 years
- Other relevant experience (please specify)

Q5. Which of the following levels of engagement best describes your Corporate Social Responsibility/Sustainable Development activities within your organisation?
- Upper level: Engage in responsible actions for the common good as explicit part of your mission
- Middle level: report voluntarily and strive for sustainability rankings
- Lower level: doing the minimum to comply with regulations
- None of the above

Q6. State the sustainability reporting framework to which your company is aligned, if any.

Q7. Comment on the advantages and disadvantages of sustainability reporting in your organisation. Feel free to make recommendations on suggested improvements that could be made to this aspect of CSR/Sustainable Development.

Q8. Identify your highest personal academic business qualification from the following list:
- Certificate
- Diploma
- Degree
- Masters
- PhD

Q9. Where did you complete your business academic training?
- United Kingdom
- Ireland
- Europe (excluding UK and Ireland)
- United States of America
- Other country (please specify)

Q10. When did you complete your most recent academic training?
- Within the last 2 years
- Between 2 years and 5 years ago
- Greater than 5 years and up to 10 years ago
- More than 10 years ago
- Never completed formal training

Q11. As part of your academic training, did you complete modules on 'Leadership'?
- Yes
- No

12. As part of your academic training, did you complete modules on 'Corporate Social Responsibility/Sustainable Development'?
- Yes
- No

Q13. Do you think that religions and faith-based organisations, for example, Religious Social Teaching, can have a positive influence on your business development?
- Yes
- No

Q14. Comment on the level of support you receive in your CSR/Sustainable Development duties within your organisation.

Q15. In your view, should governments have more influence in promoting sustainable business development?
- Yes
- No
- Feel free to comment on this issue

Q16. In your view, what are the major barriers preventing Corporate Social Responsibility/Sustainable Business Development managers from leading their businesses up to a higher sustainability level as suggested in question 5?

Q17. If you wish, feel free to add your comments on any pertinent issues arising from or in addition to the questions in this survey.

APPENDIX B
TABLE APP B (ADVANTAGES/DISADVANTAGES)

	Advantages	*Disadvantages*
1	Allows us to remain connected to our stakeholder groups [SE], provides ongoing data for which continuous improvement [IM] plans can be designed and measured, communicates to external audiences that our organisation takes sustainability seriously [R].	Some may feel that reporting in itself 'is sustainability', much energy and resources dedicated to reporting can siphon from actual action plans [SF], G4 standards [NS] are very loose - companies can hide behind choosing to not report certain metrics.
2	Provides a comprehensive picture that shows the interconnected nature of sustainable business objectives [S].	Extreme amount of resources [RST] required to address many criteria of less importance to stakeholders or not as applicable to U.S. issues.
3	It shows a well-managed and transparent company [R] and can provide good feedback on the gaps that may exist [IM].	It is time-consuming [RST] and there are more and more raters and rankers [NS] popping up all the time with often overlapping data requests.
4	Drives innovation [IM]; transparency; builds credibility, trust; enhanced reputation [R]; brand; mitigates risk; shareholder activism [SE]; supports business strategy [S]; employee retention/recruitment [H].	Demand for disclosure grows.
5	Alignment with corporate mission [S], engagement with stakeholders [SE], provides information to investors [SE].	Cost and complexity[CX], and a lack of common standards [NS] within and between industries.
6	The opportunity to share with stakeholders the positive contributions we are making to society. It's also an opportunity to demonstrate the challenges we face, and how we are managing these and the risks associated with them [SE].	There are few disadvantages to reporting. There are considerable resources [RST] that go into the process, however.
7		The main challenge is to adapt the frameworks like GRI G4 to the company [NS] of our size (small to medium), we don't always have all the information available [CX].
8	Data is available to influence decision-making [TM] but needs to be business team relevant to really achieve this. Corporate data often does not mean anything to anyone internally in particular [SF]. Data also needs to highlight a trend that is either advantageous or disadvantageous to the business or be something that either affects the financial bottom line, reputation [R] or long term value.	Very time-consuming [RST] and a perceived burden on some areas of the business with no real value other than ticking some reporting boxes [SF]. (See recommendation over).
9	It's the right thing to do [E]. Full audience engagement [SE]—internal [H] and external. Shows our commitment to values and ethical [E] business. Engages customers [SE] and provokes innovative thinking [IM].	Collating the information. Measuring the impact of the report [M].
10	Enhanced reputation [R].	We report on some aspects of our sustainability credentials, however do not currently have the impetus or resource [RST] to report on this externally.

	Advantages	*Disadvantages*
11	People are becoming more readily aware of sustainability in business. Clients are frequently asking me about it & it is good that we include this in our MI (Management Information) reviews [IM] with our clients [SE] so that we can share with them.	The frameworks do not always allow for focus on material issues so you end up producing many reports for the different audiences [NS]. Alignment/flexibility would help.
12	Used a communications tool to differentiate the business, which generates sales and better working relationships with customers [R].	As a very small organisation, it is quite time-consuming and resource [RST] intensive. Finding more efficient ways throughout the year to track and monitor our impact would make it less demanding.
13	Ensures we maintain focus on CSR both internally [H] & externally. Meets customer & shareholder requirements[R][SE].	Resource/cost [RSF].
14	Excellent way to ensure we focus on the material issues relating to sustainability [S], with proactive management of each, including targets and ambitious, and continuous improvement [IM] programmes—way of communicating with our stakeholders [SE] about our values, strategy [S], performance - demonstrates best practice integrity [E]—*i.e.* in line with the advice we give clients.	Time [RST] and cost [RSF] of having people in the business to do this.
15	Sustainability reporting is positive as it drives change [IM] in the company, engages stakeholders [SE] and helps us to demonstrate our key areas of focus.	Reporting is often driven by indices *e.g.* DJSI, FTSE4Good, EIRIS etc. [NS] so disclosure can often be more complex [CX] and less accessible to all stakeholders.
16	As a sustainable waste management company, CSR reporting in critical to our business model [S].	
17	Internally [H], sustainability reporting has allowed us to monitor the performance of our business. Externally, the real advantage is that we can demonstrate our progress (as well as challenges) to external stakeholders [SE].	
18	There is good intent throughout the organisation, and we have a strong ethos [E] of CR throughout the staff [H] with high levels of participation in fundraising/volunteering etc., which includes rewarding staff for their efforts. We struggle a little to implement initiatives, particularly regarding environmental sustainability, which would change typical staff behaviour, processes or procedures, which is to be expected.	
19	Example of leadership, maintain CSR on the agenda of top management [TM] and enable better understanding of CSR across the organisation.	No real disadvantage other than the time [RST] it takes.
20	Makes all aware of our targets [IM] and responsibilities.	
21	Alignment with business development strategy [S] and Ethical [E], Economic and Environmental activities.	Accountants usually don't see the benefits [M].
22	Many customers now requesting details of our sustainability programme [SE]; by having the programme up and running, we have the necessary information they require.	

	Advantages	Disadvantages
23	Sustainability reporting is very important as it the primary platform from which all other functions communicate with our staff [H]. Staff involvement is fundamental for us in achieving our sustainability reduction targets [IM] as part of our Origin Green plan.	
24	Written reports help with training [H], uniformity and proof of efforts towards sustainability [R].	Written reports can be negative towards newer innovative ideas from staff who often may not have the confidence to challenge a written process. Record keeping can be difficult [CX] to do with sustainability in mind
25	Origin Green is a great structure by which to track and report our sustainability. While the company has always been environmentally responsible, Origin Green gives us a structure that demands targets and compliance [R], which is good for us to further develop our commitment [E].	There are no disadvantages to this structure that we can see.
26	There is a lot of historical evidence of sustainability initiatives to provide good case studies [IM].	However, the lack of a structured approach to data gathering [NS] in line with a sustainability framework means it is more challenging [CX] to develop data-driven reporting. This is currently being developed.
27	Creates a positive energy and feel-good factor [H]. Can be used in marketing [M].	Can lead to satisfaction with achievements rather than striving for more difficult goals [SF].
28	We are just six months into the Origin Green programme so currently we are learning how the reporting framework functions; however, it seems relatively straightforward.	
29	Our customers want it [SE]. Improves morale amongst employees [H]. Correct to carry out sustainability activities. Reduces cost. Improves competiveness [IM].	
30	Good PR [M]. Promotes & encourages an ethical [E] ethos throughout the company. Fosters good corporate governance [R].	Very resource [RSH] & time [RST] intensive, especially for small companies.
31	Delivers value to our customers/positive contribution to the local community [SE].	Can't think of any.
32	Making periodic reports pushes us to evaluate and measure in a structured way [IM].	As time [RST] is such a limited resource in a small company it is difficult to give this type of activity priority.
33	It formalises that which we have been doing for the past 30 years [S]. Any company can get involved, but I do believe the social bodies/charities need to up the ante and provide packages in line with the CER requirements of companies, if both are to develop and move forward [SE].	
34	More of our customers are looking for products produced responsibility [SE] and sustainable so we can market this [M]. It reduces cost	It can be time-consuming [RST] when working in a small organisation as we do not have the staff [RSH] to dedicate someone to work full time on the role.
35	Improve employee morale [H]. Improve community sentiment [M]. Improve organisational culture [E].	

	Advantages	*Disadvantages*
36	Enhances corporate image [M], aligns with the strategies [S] of our customers. Creates a positive culture/environment for staff [H]. Yields financial return. Publishing/reporting can lead to challenges from competitors and NGOs around the areas the organisation is performing less well on [IM].	
37	By having to report , we have to keep track of our usages by recording [IM].	
38		It is very tedious and takes a long time [RST]. Some of the categories which we report to are very specific, and others are sometimes not financially viable.
39	Shows you where you can save money and improve [IM].	It takes a lot of time [RST].
40	Awareness and information available to make conscious environment decisions [S], such as reducing our carbon footprint. Enhancing the quality of conditions for our employees [H] with a greener environment. Determining the costs and delivering efficiencies [IM]. Sustainability plan in place with targets. Employees are assets of our business and worker satisfaction is very important, we have cycle-to-work schemes, medicals provided every two years and have the health and welfare wellbeing of our employees as a priority [H]. Regular training and records.	
41	It helps with B2B sales [M]. Can make the business more efficient [IM].	Consume time [RST] and Money [RSF] at times.
42	Savings on waste / water / energy costs [IM]. Staff awareness is improved [H].	Time-consuming [RST] reporting requirements as we do not have someone [RSH] solely hired for environmental / CSR / Sustainable Development.
43	Advantages to include employee engagement [H], strategic planning [S], capital investment.	

CODES

SE – Stakeholder Engagement (external) NS – Non-Standard Reporting
IM – Improvement SF – Surface Efforts
R – Reputation RST – Resources (Time)
H – Human (internal) RSH – Resources (Human)
E – Ethics RSF – Resources (Financial)
S – Strategy CX - Complexity
TM – Top Management M – Measurement
M – Marketing

APPENDIX C
TABLE APP C1 RESPONSES TO FAITH INPUT TO BUSINESS DECISIONS

1. Our global organisation does business in over 100 countries. It would be difficult to work with faith-based organisations that are non-affiliated and inclusive enough to meet the needs of our diverse stakeholders [RK].
2. I'm not sure that the answer is no, but I have never considered the potential integration of the two.
3. I went to a Catholic university and saw how the requirements in religion/philosophy were impactful across the disciplines. I think something like Catholic Social Teaching, which has such a rich history, is very helpful when combined with an overall program in ethics/philosophy [PI].
4. Our product development has begun to include a range that supports spiritual practice. This could appeal to religious/faith based groups such as Buddhist, Hindu or other [PI].
5. Yes - with regard to general principles of behaviour but it would take a lot of companies acting together to influence the world economy [PI]. However, I suppose that has been happening over the past 10 years or so in the area of ethics.
6. However the challenge business has in to ensure that we are not putting our reputation at risk from organisations who disagree [RK]. As a business we need to be seen to be apolitical and non-religious and this means at times good partners may be ruled out because of governance checks.
7. Undecided.
8. As an atheist, I would struggle to see the benefit on Business Development [NI].
9. The only link I can see would be indirect for staff involved in such an organisation.
10. Just do the right thing and you will not be too far out. A quote from Brian Cody Kilkenny hurling manager at a breakfast briefing I attended.
11. As long as belief in a certain religion is never a requirement for participation in a business environment, the value of exposure to religious social teaching cannot be undervalued [PI]. It is the tenets of the Judeo-Christian religion that have actually formed most Western thought and action, and in a business context they can be a powerful force for good, positive social and environmental behaviour.
12. I think having a strong understanding of different cultures (which may emerge as a result of religious beliefs) can have a positive influence however I don't believe that the a full module should be dedicated to 'Religious Social Teaching' rather the issue covered as an aspect of a different module.
13. It could be positive or negative [RK].
14. I can't make an immediate link between the two.
15. Cannot understand this question.
16. I'm not sure of the relevancy of this question.
17. Business ethics are a focus area, but I wouldn't necessarily link them to religious basis.
18. N/A.

CODES:
[NI] No Impact (1/17)   [PI] Positive Impact (4/17)
[RK] Risk (3/17)

APPENDIX D

Q 14: Comment on the level of support you receive in your CSR/Sustainable Development duties within your organisation.

Level of support:

- A small group is very supportive, including the CEO [TM]. However, the vast majority of the company does not see CSR as a primary objective. Rather increasing profits [SP] and meeting business objectives. It is only now that sustainability-related objectives are being added into the short-term goals of the company. This should help.
- Very strong by subject experts needed to complete reporting requirements.
- Sustainability is not a particularly high priority for the organisation [LS].
- Very good support.
- Supported from the Board to the CEO [TM] on down. It pervades the culture. (nice place to be, by the way)
- Highly supportive.
- Support provided through the executive level [TM].
- Medium
- Not a great deal [LS].
- Full support from CEO [TM] level down.
- I receive full support from the senior management [TM].
- There is a now corporate belief that a commercial business is a sustainable business, but sustainability can still be seen by some as an add-on and an unnecessary hindrance to getting on with making the money. However, I think this is now more of a perception and it is associated with the word 'sustainability' as the business does genuinely try to act in a sustainable manner as part of everyday business. To answer the question, therefore, support is generally available if the sustainability team can be seen to be adding value [SP] and not just introducing something that does not add anything to the business.
- Huge amounts of support - it matters a great deal to the business leaders [TM].
- High-level support from Executive and Board level [TM] as well as the operational teams who run the business in a responsible way every day.
- Good.
- I am supported 100%.
- We have the full support from the Board and the Executive [TM].
- Our whole organisation is set up in a sustainable and responsible way, therefore, there is lots of support. It isn't seen as something separate, just the way we do business.
- Steering Committee which meets five times per year and is made up of senior managers [TM] across the business. Report into Executive and Board level.
- The support is there we just have to have a good business case [SP].
- Top down leadership [TM]: support for strategy – resources, freedom to define and deliver best practice.
- High level support and oversight by executive [TM] and non-executive.
- High - as a waste management company, it is what we do.
- Good support. It is very well understood as part of our business strategy and receives strong support from our senior leadership [TM].
- Personally, I co-ordinate CR within our organisation and have a representative in each office who manages CR at a regional level. This is supported from top level management [TM], with Managing Partners having accountability for our CR and Environmental Sustainability. Our CSR incorporates our staff, suppliers, communities, environment and customers.
- Good management support.

- None [LS].
- I have sole responsibility, no support [LS].
- Every increasing from all levels from director [TM] to shop floor levels.
- We work well as a team.
- All managers and team leaders are part of our sustainability programme and we strive to include general operatives in areas relevant to them.
- Initially it was limited, but once you start to generate positivity among staff and achieve verifiable resource reductions [SP] the support increased.
- The more sense it makes the more support it gets.
- Top level management [TM] is very supportive of our environmental agenda in that there is no issue with capital expenditure to facilitate environmental measures. Our biggest issue would be with staffing levels to provide support for the sustainability measures. Our personnel who meet to implement the sustainability measures are often so busy it is hard to make time to continue to innovate, solve, measure and record environmental issues.
- Varied across departments - production engaged and driving sustainability activities, less so in commercial departments.
- It's a growing area, recognised within the business as required. My organisation has recently created a Head of Sustainability role to lead this agenda.
- Little to none [LS].
- As owner, I decide this priority myself.
- Again, as we are starting out, we are still developing the framework for our CSR activities; this is driven by the MD [TM] so support is strong.
- CSR is driven by top-level management [TM].
- Full support. Sustainability is essential for our company.
- 100% commitment from the owners of the organisation [TM].
- The company is fully supportive and have a strong CSR strategy.
- As I am the MD/CEO [TM] - full support.
- I receive support from colleges and management, and also from Bord Bia.
- High level support from Senior management [TM].
- Direct reporting line to executive with strong CEO buy in [TM]. In the organisation, we believe that CSR/Sustainability is everyone's role and, therefore, rather than expanding a dedicated CSR team we incorporate CSR into every team and so receive support from across all areas of the business.
- The company as part of the mission statement is fully committed to being involved in all aspects of CRS strategy [TM] and as such gets huge support from all involved.
- Low [LS].
- As we are an organic company our levels are very high.
- Induction training and continuous training in social and sustainability keeps all employees up to date with their and the company's responsibilities. Policies and procedures are in place such as ethics, dignity at work etc. Employees at all levels of the company [TM] are aware of what is expected from management and this makes my job easier in leading. Monthly reporting is in place and we are subject to annual audits on social accountability and environmental compliance.
- We have support from Bord Bia, Leo etc. in regard to this. We also have support from a third-party individual who is helping on a voluntary basis to keep themselves up to date with these accreditations.
- Full support, regular meetings and planning.
- Good support.
- -

CODES:

[TM] Top Management (23/54)   [LS] Low level of Support (6/54)
[SP] Support if it is Profitable (3/54)

APPENDIX E

Q15: Feel free to comment on this issue about governmental involvement (19% of respondents commented on this question as shown in Fig. 19).

1. I feel this question is too broad. It should be decided by each country what is needed and when.
2. Governments can and should legislate [GR] to prevent the most negative impacts a company may have on society, *e.g.* environmental, minimum wage agreements, banning zero hours contracts etc. In my opinion, however, CSR should be authentic and come from the desire of the leaders of a company to do business responsibly. If this is not authentic, then no amount of Government legislation will make up for that.
3. Encouraging, yes – I'm not sure about having more influence [CR] for promotional purposes - could that become similar to lobbying?
4. Yes - many businesses I speak to are waiting for things to become 'necessary' [GR] and think it is someone else's responsibility. Although I think businesses should take responsibility for the sustainable delivery of their operations, sadly this may mean it takes longer to see a significant shift in the norm and this could be improved by stronger leadership from government.
5. They should help to set the minimum standards expected and provide avenues/grants/regulation [GR] to encourage leadership and innovation.
6. Businesses won't do it on their own [GR].
7. They should lead from the front [GR], 'do as I do not as I say'.
8. The Origin Green programme is the perfect example of the right balance of government and private sector [PP] tackling the issue. If you want to reap the benefits of the Bord Bia marketing system, you have to comply. It's a good trade off. I think that our basic environmental protection measures need to be legislated for [GR] but that sustainability by its nature should not have to be actually legislated for. It is simply the smart thing to do for your businesses in terms of protecting your resources, being efficient and marketing yourself B2B and to consumers [CR].
9. Governments could do more to support this area in business [GR]. In my view some business is ahead of government in this area and has taken a leadership role.
10. Yes [GR], but it should be more carrot and less stick. Many businesses are so far from sustainable, or the possibility of being sustainable is almost 0% due to the sectors they function in, but that is all the more reason to try.
11. Sustainable Business Development should be a careful balance of Public Private Partnership [PP]. Governments can be subject to certain levels of lobbying from large industry and so there should be checks and balances from both sides. A relevant example of this is in the Origin Green certification process. It allows large scale industrial meat industries to achieve the same level of certification as another company that has sustainability as a core business philosophy, whilst the large businesses do not live up to what the certification stands for. This leads to a dilution of its value.
12. I think that Ireland's inherent green image could be further leveraged and that the government has a role in promoting sustainable business development [GR]. The DJEI (Department of Jobs, Enterprise and Innovation) have a number of plans (CSR & Delivering Our Green Potential as well as the Action Plan for Jobs) in place; however, the results of these plans remain to be seen.

Codes:
[GR] Governmental Responsibility (8/12)   [CR] Corporate Responsibility (2/12)
[PP] Public/Private Partnership (2/12)

APPENDIX F

Question 16: In your view, what are the major barriers preventing CSR/Sustainable Development managers from leading their businesses up to a higher sustainability level as suggested in Section 4.5?

1. Non-partisan leadership [LL] who can bring businesses together to see sustainable development as an URGENT need for all. Companies are still too short-term-focused on making money [PD]. Need incentives beyond financial that push corporations to make changes.
2. I don't recall Q5 specifically, but major progress would result from a simpler, more compact set of metrics [DM] and proof points. We're trying to boil the ocean.
3. Lack of organisational buy-in [LL], lack of clear goals, lack of investor priority/demand [NS].
4. Lack of interest in the form of specific requests for information or questions from key external stakeholders [NS].
5. There is still confusion as to the value of CR [DM] (although that's lessening). So there is a need to be able to tie that value directly to the business and to build relationships across an organisation in all disciplines/divisions. If someone is not well skilled either in the business or in the ability to network and build relationships that will be a large barrier to success.
6. Mandates; cost; is it what customers want? Increasingly yes...but they have to be willing to pay for it [NS]?
7. Lack of understanding of the breadth of sustainability [ED].
8. Commercial pressures from customers [EX] (not willing to pay for a more sustainable product) and suppliers (mainly consultants, rating agencies and others creating ever more work for sustainability professionals).
9. Businesses are ultimately answerable to shareholders [PD] and their focus is not on CSR. The caveat is a situation where a business does not operate responsibly and this leads to financial loss. In my view, however, even in this situation shareholders only want to feel comfortable that enough has been done within the company to manage risk - I do not think the majority of shareholders feel strongly about whether or not a business operates responsibly [NS].
10. Lack of funds [EX].
11. A perception that 'sustainability' is expensive [EX] and does not add value [ED]. We need to talk about business resilience instead.
12. For us, it's a cost thing [EX] - are people willing to invest and think more long term [NS]? If a sustainable option is the same cost of less, it's a given, if it's more costly, it's always harder to guarantee.
13. Resource [EX], focus and understanding [ED].
14. Cost [EX].
15. I don't think there are any barriers, CSR work, in my experience, is all positive & it baffles me that we do not hear more positive experiences from Senior Management.
16. Perceived barriers include budget [EX], resourcing [TM] and conflict with other priorities. I say perceived as I believe it makes business sense to make these changes and will result in savings and/or more business in the long run.
17. Sustainability is a very future-driven mission, with minimum short-term gain/value to the business. Managers who concentrate on short term (often sales [PD] or product portfolio) are hard to convince [NS] of the merits.
18. Their message/USP needs to resonate with business focused executives [NS], *i.e.* how can we add value from CSR?
19. Lack of vision and foresight. Lack of more stringent regulation [LG].
20. None within company.
21. Speaking the language of the business. It is crucial for CSR managers to work closely with different functions to embed sustainability within their strategies rather than seeing themselves as separate (often in corporate affairs).
22. Lack of senior management buy-in [LL].

23. Education [ED].
24. Time [TM], culture of organisation, ethos of organisation, In a busy work environment, with daily challenges, it can be difficult to focus on sustainability [NS].
25. Short tenure of Board members of companies resulting in a lack of medium- to long-term sustainable business strategy [NS]. Lack of clear leadership [LL], vision, mission and non-aligned values.
26. We are a small company with management having enough to do on a day-to-day basis [TM] [NS].
27. Time [TM]/resource [EX] pressure on managers in business [NS]; only the large companies can have people dedicated to CSR.
28. Not all senior management buy into CSR [LL] [NS], still come up against old-school management style of continuously pushing the bottom line [PD].
29. For my company, working with old buildings and equipment without financial resources [EX], it is difficult to do all you want to do.
30. I think the biggest stumbling block in our case is that there is no dedicated CSR manager with the time [TM] and energy to dedicate to the task. It is only one element of my role at present as we are an SME. Also, trying to get non CSR managers to make the time to innovate and test new ways of doing things can prove difficult in SMEs that operate on lean staffing levels. There would also be a certain fear factor in trying to gauge how much our customers (retailers) and consumers are willing to give in terms of price hikes (to fund activities) and quality issues (less packaging, lighter materials) as well.
31. Lack of metrics to measure impact of activities [DM] across all areas, including social.
32. Perception [ED] that CSR is a cost [EX] to the business, difficulty in measuring the tangible value [DM] it delivers.
33. In terms of mission statement level and failing to have sustainability embedded as part of the mission, I don't believe that limited liability companies can achieve this due to an inherent contradiction between directors' duties in terms of generating profit [PD] and many sustainability and CSR goals. In the case of publically listed companies, the demands of shareholders to generate returns mean that CSR and sustainability projects can only be advanced where there is a clear financial benefit resulting [NS]. Putting CSR/sustainability into the mission statement is either green-washing, or going to affect financial performance. Therefore, government [LG] needs to adjust the playing field (for instance more carbon taxes, penalties for pollution enforced etc.) to make the sustainability investments within companies financially justifiable.
34. Lack of resources [EX] and lack of employee engagement [NS].
35. Lack of sustainability culture in organisation. Lack of capital investment [EX].
36. Money & resources [EX].
37. Cost [EX].
38. As a small business not having an assigned CSR Manager is a barrier and, as mentioned in an earlier answer, time is precious.
39. Finance is the obvious one [EX]. As I mentioned, lack of support from social agencies/charities can also be a barrier. If companies don't know what is out there or where their help would best fit, then this is a barrier. Education is king [ED]!
40. The cost that is involved in the installation of equipment [EX].
41 Resources [EX].
42 It's not yet seen as a core issue for most business [NS]. There needs to be a stronger focus on building a business case for CSR and showing hard tangible benefits [DM]. In my opinion, the government's green public procurement will (eventually) be a major driving force as it will illustrate the need to be green in order to win business.
43 Understanding fully and committing to what CSR really means [ED] and not just paying lip-service.
44 Not enough time [TM].
45 The financial barriers as often the sustainable way is often quite expensive [EX] to implement or slightly more expensive that the alternative, it is also more time [TM] expensive.
46 We are a food business with a lot of audits and standards to comply to. Barriers include lack of information from government bodies, local councils and funding available [EX]. No grants available,

no programmes such as STEM in the UK [ED] to get companies started.
47 Time [TM], Money [EX], Knowledge [ED].
48 Origin Green is the only real platform Irish Businesses have for a formal development programme; before this programme, there was a lack of support for small businesses.
49 Supply chain collaboration.
50 Not a clear image of commercial winnings [DM].

CODES:
LL – Lack of Leadership (5/50)   DM – Difficult to Measure (6/50)
PD – Profit Driven (4/50)   EX – CSR is Expensive (20/50)
ED – Education (8/50)   LG – Lack of Governance (1/50)
TM – Time Resource (8/50)   NS – No Stakeholder Priority (15/50)

Appendix G

Question 17: If you wish, feel free to add your comments on any pertinent issues arising from, or in addition to, the questions in this survey.
1. CEO commitment to the responsible business agenda is so important [TM]. Without this CSR managers will struggle to make change within a company. A CEO with a vision for how the company can make profit whilst operating responsibly is inspiring.
2. Sustainability has to be flexible [FX] with changing situations.
3. While I was educated to Masters level, it was not a business degree, but rather horticulture [ED], so the questions related to what modules I took in my education may not be so relevant.
4. None. In our company we used the STEM project to get the environment plans started many years ago, this lead into the ISO 14001. Bord Bia lead workshops [ED] in sustainability for companies to work towards certification.

CODES:
[TM] Top Management Commitment
[ED] Education
[FX] Flexible