



Conception de l'éducation à la RSE par les exécutives d'entreprise et leur approche idiosyncrasique des pratiques courantes de RSE

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Résumé :

Cette recherche explore la compréhension perceptive des exécutives d'entreprise de la responsabilité sociale des entreprises et leur approche idiosyncrasique des pratiques courantes dans le contexte du Pakistan. L'étude qualitative est basée sur des entretiens semi-structurés avec 26 dirigeants d'entreprises pakistanais. Les données ont été transcrites et analysées en impliquant l'abduction pour l'analyse thématique du discours. Il présente des preuves suggérant une lutte pour s'aligner sur les initiatives occidentales de responsabilité sociale des entreprises. La recherche suggère un partenariat intersectoriel entre les écoles de business et les organisations professionnelles, ainsi que des recommandations pour l'innovation pédagogique, la formation et le développement organisationnel, et une stratégie de responsabilité sociale des entreprises, avec un accent plus fort. Enfin, les généralisations dues au contexte pakistanais spécifique et à la triangulation dans la collecte des données.

Mots-clés : Exécutives d'entreprises, Responsabilité sociale des entreprises (CSR), Développement durable, Organisations commerciales, Écoles de business.

Business executives' conception of CSR education and their idiosyncratic approach to prevalent CSR practices

INTRODUCTION

“A revolution doesn’t happen when society adopts new technologies. It happens when society adopts new behaviors.”(Shirky, 2008, p. 160). Corporate Social Responsibility Education (CSRE) by business schools is meant to equip students with business skills as well with an understanding of the relative effect of their actions and decision on society at large (Kolodinsky et al., 2010). Unfortunately, researchers have observed financial myopia among business graduates and deliberate ignorance to the collateral damage caused by the human actions (Adomßent et al., 2014; Ghoshal, 2005; Kolodinsky et al., 2010). However, others have accused business schools for their nefarious teaching and business organizations for their lack of strategic vision towards corporate ethics and social responsibility (Adomßent et al., 2014; Daboub et al., 1995; Mitroff, 2004). Though the irony is, none among these stakeholders takes the responsibility of causing irreversible damage to the planet earth.

As business educators, we share a responsibility not only to provide students with opportunities to build business skills, but also to help them to understand the powerful effects that business decisions and actions can have in society and the potential collateral damage they can cause (Kolodinsky et al., 2010). Unfortunately, business education traditionally has been delivered in a way that emphasizes economic rather than relational impacts (Floyd, 2016; Ghoshal, 2005; Pfeffer, 1995), which reflects the typical business myopia related to short-term goal achievement and a narrow focus on “meeting the numbers” (Callahan, 2004). In short, business education is too often approached from the perspective of an organization-centered worldview focused on financial concerns (Giacalone and Thompson, 2006) and fostering within students an individualistic ethic of personal advantage (Mitchell and Scott, 1990) and materialistic gain (e.g., Giacalone, 2004; Kasser, 2002).

Thus, the moral deficit screams for an attention towards the attitude and behavior adopted by future business managers and leaders (Alonso-Almeida et al., 2015). This become especially essential because the managers are accused for studying amoral economic theories during the time of their education at business schools (Adomßent et al., 2014; Alonso-Almeida et al., 2015; Elias, 2004; Ghoshal, 2005; Hadházi et al., 2018; Pfeffer, 1995). Secondly, in the context of developing countries we can refer back to several studies for example Bageac et al.,

(2011) and Inglehart (2008) that explains “materialist values characterize individuals who have grown up in an economic context of scarcity, while post-materialist values are more specific to individuals who knew a much better standard of living during pre-adult socialization”. Given the economic downturn and instability in Pakistan, it is suitable to study the perceptive understanding of executive towards CSR education and their idiosyncratic approach towards prevalent CSR practices.

1. EXECUTIVES’ CONCEPTION OF CSR

The idea behind this study is to address the social responsibility of executives towards society especially because they keep themselves distant, “and place themselves in the place of non-elected officials when engaging in corporate social responsibility” (Carson, 1993; Elias, 2004). This is contrary to the classical idea presented by (Davis, 1960, 1973; Donaldson & Davis, 1991), who has emphasized the social responsibility of managers, to that, businesses are an essential component of society and they are required to solve problems of social concern. However, it is notably important that “the content of business responsibility is limited to the space and time of each situation depending on the values of society at that moment” (Garriga & Melé, 2004; Jain et al., 2014). Whereas, overall the concept is not limited but extended to several levels of CSR as presented in “the pyramid of corporate social responsibility” (Carroll, 2016). CSR as defined by Europa 2022, is “the responsibility of enterprises for their impacts on society”. Respect for applicable legislation, and for collective agreements between social partners, is a prerequisite for meeting that responsibility. To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large; and by identifying, preventing and mitigating their possible adverse impacts. Therefore, this study will allow us to investigate the matter at hand and look deep into the psychology of managers and thus help us understand their “raison d’être” for being a responsible practitioner.

2. THEORETICAL BACKGROUND OF EXECUTIVES CONCEPTION OF CSR:

The role of executives and managers have been a precondition for organizational change (Pedersen, 2010). This appeared as a conclusion of multiple studies in the discourse of business. Given, stakeholder theory (e.g. Freeman, 1984), sustainable development (Bass & Dalal-Clayton, 2012; Harmon, 2019; Pedersen, 2010), corporate social responsibility

(Epstein, 2008; Reynaud et al., 2007; Waddock, 2004), supply chain management (Alexander et al., 2014) organizational financial performance (Donaldson & Davis, 1991), and change management (Harmon, 2019) the idea is managerial awareness and commitment is an essential component to bring change to the organization (Fernández et al., 2006; Hess et al., 2002; Pedersen, 2010). CSR will not be fully embraced and executed by organizations unless and until it is supported by corporate leaders, VPs and CEO (Gond et al., 2011). Based on the findings from previous researches there have been a lot of empirical researches in the context of executive awareness, participation, perception, and role in the implementation of CSR and SD (e.g. Alonso-Almeida et al., 2015; Fernández et al., 2006; Fernández Fernández & Sanjuán, 2010; Mazereeuw-van der Duijn Schouten et al., 2014; Reynaud et al., 2007; Treviño et al., 2000; Woodward, 1999), however, there are almost none focusing on the executives' understanding of CSR education and their way forward. Therefore, it is necessary to understand: *the executives' conception of CSR, CSRE and their idiosyncratic approach towards prevalent CSR practices*. The triple bottom line in this research allowed to uncover the executives' Blackbox through an in-depth qualitative research. The qualitative research strategy helped us to navigate back and forth in the executives' academic and professional life and will allow us to conceive deep meaning of their reality. The author aimed at discovering the past, present and future of executive's CSR experience. Further, this study will benchmark inquiries into CSR-SD discourse and help organization and business schools to strategies for CSR.

3. RESEARCH METHODOLOGY

This research follows a qualitative inductive approach to study the above stated research question based on the favorable of qualitative research method. Silverman (2016) addressed, qualitative research unlike quantitative research allows the researcher to understand social reality in flux. He established through an example the importance of qualitative research in business, for example: "*Consider the problem of counting attitudes in surveys. Do we all have coherent attitudes on any topics which await the researcher's questions? And how do 'attitudes' relate to what we actually do – our practices?*" and emphasized its use for meaningful output (*ibid.*). Broadly defined qualitative research, means "*any kind of research that produces findings not arrived at by means of statistical procedures or other means of quantification*" (Strauss & Corbin, 1990, p. 17). Qualitative research enable the researcher to pin down contemporary relationships and discover the fictive end of continuum without being fictional (Eisner, 1991; Hoepfl, 1997). Qualitative researchers predominantly use inductive data analysis and their focus is mostly on words rather

quantification in the collection and analysis of data (Bell et al., 2018; Bryman & Bell, 2015; Corbin & Strauss, 2015; Silverman, 2016). In qualitative research, researcher herself is part of research process as much as the participant and the data they provide (Corbin & Strauss, 2015).

Qualitative research is often conducted in natural settings where researcher tries to observe, describe and interpret the world as it is with an empathic neutrality (Hoepfl, 1997). Thus, qualitative researcher pay attention to the idiosyncratic and omnipresent and has an interpretive character aimed at the discovery of social reality (*meanings events have for the individual who experience them*) (Corbin & Strauss, 2015; Strauss & Corbin, 1998). Qualitative research has an emergent design in contrast with quantitative research, and usually qualitative findings are narrated in a descriptive manner through expressive language. Last, unlike quantitative, qualitative research value semiotics and emotions in the attribution process and help the researcher to discover new realities. Therefore, the strategy best suits to study the executives' perceptive understanding of CSR and way forward in an order to achieve triple bottom line objectives to explore executives' a) conception of CSR, b) prevalent CSR practices, c) intent of CSR.

3.1 Sample and Instrument:

As this study seek an answer to what, how and why therefore the researcher attempted it with a traditional classic ethnomethodology (*usually answers what*) or emotionalism (*understanding of people experience at the cost of common sense*) (see: Silverman, 2016). The researcher prepared an interview guide with 9 basic question as per guided in the conduct of semi-structured interviews.

“A semi-structured interview. The researcher has a list of questions on fairly specific topics to be covered, often referred to as an interview guide, but the interviewee has a great deal of leeway in how to reply. Questions may not follow on exactly in the way outlined on the schedule. Questions that are not included in the guide may be asked as the interviewer picks up on things said by interviewees. But, by and large, all the questions will be asked, and a similar wording will be used from interviewee to interviewee.” (Bryman & Bell, 2015, p. 467)

The semi-structured interview was focused on three major themes, 1) personal introduction, 2) their CSR orientation, 3) organizational support and CSR aims.

The data were collected from 26 executives working in leading industries of Pakistan for example, Banking, Oil, Gas and Petroleum, Hospitality, Telecommunications, Information Technology, Finance & Accountancy, Education Management, Textile and Production, Construction and Contracting, and Non-for-Profit Organizations (*see Table 1*).

Table 1. Demographics of Executives

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
			Degree	Inter-Dis	Abroad				
R-1	Afrasyab	Male	Chartered Accountant	No	Yes	14	Business Development Executive North	Finance and Accountancy Information Technology Services Manufacturing Food Industry Education	21 min.
R-2	Afzaal	Male	MBA	Engineer	No	12	Team Leader Corporate Portfolio	Telecommunication Banking	20 min.
R-3	Altaf	Male	MBA-Finance	No	No	33	Chief Coordinator	Hospitality, Construction, Foreign Affairs, Banking, Entrepreneur	25 min.
R-4	Arslan	Male	MBA Marketing & Finance	Engineer	Yes	8	Executive Manager	Textile Tourism & Hospitality	20 min
R-5	Atif	Male	MBA	No	No	20	Cluster Manager	Banking Insurance	28 min.
R-6	Azhar	Male	MA. Economics	No	No	27	Managing Director Technical Vocation Training Institute	Oil & Gas Trading Banking Entrepreneur Education	20 min.

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
			Degree	Inter-Dis	Abroad				
R-7	Dania	Female	Chartered Accountant	No	Yes	8	Financial Manager	Telecommunication Aviation NGO	20 min
R-8	Moin	Male	PhD. Strategy, Program and Project Management	No	Yes	20	Corporate Director of Training and Development	Hospitality & Tourism Consultancy Education Tourism Manufacturing Project Planning and Development	45 min
R-9	Faizan	Male	MBA Finance	No	No	13	Product Manager	Banking	20 min.
R-10	Haroon	Male	BBA, MBA	No	No	11	Business Development Executives	Information Technology Sales & Marketing	25 min.
R-11	Hamid	Male	MBA	No	Yes	33	Managing Director	Hospitality & Services Entrepreneur	26 min.
R-12	Javeria	Female	MBA-HR	No	No	12	Human Resource M	Health Management Information Technology	20 min
R-13	Fabeeha	Female	BCom.	No	Yes	20	Consultant	Entrepreneur Energy Banking Insurance Consultant	22 min

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
			Degree	Int-Dis	Abroad				
R-14	Marriam	Female	BCom. MA. International Marketing	No	Yes	18	Program Manager	Procurement Education	23 min
R-15	Sadiq	Male	MA. Commerce and Management	No	Yes	20	General Manager	Entrepreneur Education	21 min
R-16	Noreen	Female	MBA-HR	Yes	No	12	Product Manager	Tele Marketing Education	29 min
R-17	Fahim	Male	MBA-HR	No	No	17	Senior Area Business Manager	Telecommunication Retail & Sales Petroleum	20 min.
R-18	Nasir	Male	MA. Leadership & Management	No	No	13	Chief Financial Officer	NGO Information Technology Construction Hospitality Project Management	30 min.
R-19	Omer	Male	MBA	Computer Science	No	15	Team Head Channel Performance	Information Technology Telecommunication	31 min
R-20	Saad M	Male	BA. Accounting & Finance MA. Leadership & Management	No	Yes	12	Communication and Liaison Manager	Education Oil, Gas, & Petroleum	28 min.
R-21	Saad T	Male	MBA	No	No	15	Financial Mobility and Compliance Manager	Banking Information Technology Welfare & Development	27 min.

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
				Int-Dis	Abroad				
R-22	Saliq	Male	BBA	Computer Science	Yes	20	CEO/ Director	Consultancy Telecommunication Entrepreneur Information Technology	26 min
R-23	Shahzad	Male	MBA	Sociology	No	20	Director Channel Planning and Solutions	Sale & Services Channel Planning Marketing Telecommunication Banking	25 min.
R-24	Taimoor	Male	MA. Communication & Public Relations BBA	No	yes	14	Public Relationship Managers	Banking Mortgage and Insurance	40 min
R-25	Usman	Male	MBA	Engineer	No	22	Business and Organizational Development Manager	Engineering Telecommunication Welfare & Development Entrepreneur	31 min.
R-26	Akbar	Male	MBA-Executive	Engineer	No	30 years	General Manager	Petroleum	20 min

Average interview time was 32 minutes, with minimum 20 and maximum 45 minutes. The male female ratio was 21 males and 5 female executives which sums up as 1:4, which is quite convincing given gender disparity and glass ceiling among executives of Pakistan (Khan & Reynaud, 2018). On average minimum work experience was 8-10 years and maximum was plus 30 years. All of them were typically business graduates (BBA, MBA, CA, MPA, Ms., PhD. in business) and 07 among them had interdisciplinary qualifications (Engineering, Social Studies, Computer Sciences and Information Technology). 12 among the sample were foreign qualified and studied abroad, rest were purely Pakistani graduates. Medium of communication was English with a little bit mixing of words and expression from native language accounting for less than 1% of the total discourse as presented in Table 1.

The data were collected in natural setting mostly in the offices of executives with the exception of 2 interviews conducted in café. The interviews were audio recorded with the permission of all participants and Human Resource Department in few cases as per the bureaucratic structure of organization and autonomy of individuals. In order to protect individual privacy, the respective names of their organizations were concealed, however, their industry type and designations were reported.

For example, Respondent 1:

“I am a professional accountant and working as Business Development Executive North in this “company” for 12 years”

Most of the interviews were private and uninterrupted with an exception of three, where one executive shared his office with another executive, in second case, interviewee interviewed in the presences of HR manager, and in the last case, an urgent telephonic call from client was received. The environment was calm and comfortable as most executives hold comfy offices. All the interviewees offered tea, coffee, or water as a gesture of hospitality embedded in the culture of Pakistan. The researcher was polite and accepted as per convenience.

All the interviews were by appointment only and were conducted by following qualitative research ethics. Researcher allowed for deliberation and *petite pause* to the interviewees in order to get the best response. At several points, the interview was of conversational nature with researcher asking more questions for clarity, and elaboration on the part of interviewee. The researcher followed snowball sampling stopped at 26th interview because the data has achieved saturation. During interviews researcher took field notes which is very helpful during analyses. The researcher was able to gather rich data full of information to analyze for her research. She then personally transcribed all the recorded interviews with the help of

oTranscribe.com (*It allows the researcher to control the speed of speech*). The interview guide used in this study is presented below in Table 2.

Table 2: Interview Guide

QUALITATIVE STUDY	
EXECUTIVES' PERCEPTIVE UNDERSTANDING OF CSR	
Introductory Question	<p>Can you briefly introduce yourself, your education, your professional experience, current role, and responsibility in this organization?</p> <p>Can you briefly explain the business and values of your organization?</p>
Understanding of CSR	<p>How you can define your personal concern and the concern of your organization for corporate social responsibility and sustainability?</p> <p>How have you become aware about CSR? Can you briefly explain your first introduction to the concept?</p> <p>Can you recall something about how you have studied CSR? Do you remember something from your academics? Why?</p> <p>Can you explain why you forget about your studies in the business schools?</p> <p>Can you certify the practical implementation of your CSR education in professional life?</p>
CSR Practices	<p>Can you tell me about some CSR practices in your organization (possibly with an example)?</p> <p>What is the strategic drive behind CSR practices in your organization?</p> <p>What are the learning opportunities for you particularly in this specific role?</p> <p>How you can overall differentiate your academic and organizational learning of CSR?</p> <p>Do you have any accountability mechanism for CSR in your organization?</p>
Future Orientation	<p>Who shall participate in CSR activities and what shall be the orientation of your organization?</p> <p>How can orientate and when you can engage employees in CSR related activities</p> <p>Do you have a conclusive remarks and suggestions for sake of CSR and CSR education?</p>

3.1. DATA ANALYSIS AND FINDING

In this research the author has analyzed the data by implying discourse analysis. Discourse analysis is defined as “*an interrelated set of text, and the practices of their production, dissemination, and reception, that brings an object into being*” (Parker, 1992). Whereas Phillips and Hardy (2002) explained “*social reality is produced and made real through discourses, and social interactions cannot be fully understood without reference to the discourses that give them meaning. As discourse analysts, then, our task is to explore the relationship between discourse and reality*” (Bryman & Bell, 2015). Following their advice, the researcher has read the transcript over and over again in order to conceive the meaning of ideas and talks projected by the participants. The purpose of analyses was to identify relevant codes, sub-themes and themes in order to interpret the social reality through implying abduction as a strategy. Abduction can be envisaged as the creative, imaginative or insightful moment in which understanding is grasped-or is thought to be grasped (Lipscomb, 2012). Whereas, from a classical perspective “*abductive suggestion comes to us like a flash. It is an act of...extremely fallible insight*” (Peirce, 1992, p.227).

Thematic analysis is a method for systematically identifying, organizing, end offering insight into patterns of meaning (themes) across a data set(Braun & Clarke, 2006). Researcher has to understand maybe what is common among the discourse is not necessarily important and meaningful itself.

“Thematic analysis provides an entry into a way of doing research that otherwise can seem wage, mystifying, conceptually challenging, and overly complex. It offers a way into qualitative research that teaches the mechanics of coding and analyzing qualitative data systematically, which can then be linked to broader theoretical or conceptual issues” (Braun & Clarke, 2006, 2012).

Although, thematic analysis is an accessible and flexible approach to analyze qualitative data (Bell et al., 2018) still it follows the rigor of science. As per thematic analysis, first of all the researcher read the transcript with an aim to familiarize, then she begin with data coding, created some initial themes, carefully reviewed them, named them accordingly, and finally produce the report.

4. RESULTS, DISCUSSION, AND IMPLICATIONS

The finding of this research in the context of Pakistani Business Executives suggest an understanding of CSR as a favorable concept for organizational development and sustainability. In response to the question what do you understand about CSR? Respondent R-18 replied,

“Of course, first of all the people, the people working in this organization those are important, then it comes to the environment and the surroundings of the organization where you are working, it must be adhesive to the environment, adhesive to the overall sustainability, that is exactly the part where you shall keep all the things in your mind while doing the business”

Respondent R-26 said,

“my core responsibility is to look after business and when we say to look after the business it is not just to look after production but it is the HSE (Health, Safety and Environment) and when we say HSE it is not just HSE it is HSEC (Health, Safety, Environment and Community) which is the community part as well so we look at the not just community but our social responsibility”

Their understanding of CSR is consistent to the concepts already presented in literature focused on the importance of stakeholder (Clifton & Amran, 2011; Jamali, 2008; Jonker & Foster, 2002), environmental protection (Antoine et al., 2013; Bolívar et al., 2015; Fernández et al., 2006), and holistic CSR (Carroll, 2016; Rychen & Salganik, 2003). Beside their responses, the perceived understanding of CSR varied among executive as some of them consider CSR just as a cosmetic reform (Balluchi et al., 2020) while other consider it as an important practice for the sustainability of the businesses (Husser et al., 2012). For example, according to respondent R-3:

“Although it (CSR) is not implemented in its true spirit but with the passage of time it (CSR) has grown to a good level, if it is 001% change it is a positive change and things are getting better”

Based on our data the author had identified a number of CSR related themes to be addressed in future business strategies for CSR.

4.1 ORGANIZATION INDUCE CSR BEHAVIOR:

One of the major themes emerged through the analysis of data, pointed out organization is a major source to induce CSR behavior among managers even if they were

ignorant before. Many of the research participant talk about their familiarization of CSR at the point of entry into the organizations. Talking about CSR respondent R-8 said:

“I don’t know anything about CSR when I was doing MBA. There was only one course of 3 credit hour with the name of Business and Society, which we never bothered to study, we considered it the social studies of MBA (he means it was extremely unimportant for him). We just study this course to pass our exam. On the very last day we (his friends and classmates) asked each other...hey, you tell, what is this course? So, you know, we were not serious about it. But eventually I realized it is very important for social wellbeing, to solve social problems, when I was selected for a training on CSR in my organization just by chance. I learned CSR because my company have invested in me, now, I teach CSR and I cashed it.”

This understanding of social well-being is also highlighted in literature by Su & Swanson (2019), according to them firm-based socially responsible initiative can enrich the relationship between employees and firms, and it can also predict their green behaviors in the workplace along with their satisfaction (Zhu et al., 2014). Organizational induced CSR presents a paradigm where an organization makes an effort based on their strategic organizational performance for *“a deliberative, disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it”* (Bryson, 2018, p.7-8). This implies organizational policies and regulations bound an individual to indulge in CSR as part of their job performance. Which is different from an individual’s effort to be a responsible corporate citizen based on their personal values and beliefs (Duarte, 2010; Hemingway & MacLagan, 2004).

4.2 CSR- AN UNPRIVILEGED COURSE IN ACADEMICS:

One of the main focus of this research was to identify the provision of CSR education to the future managers in business schools of Pakistan. It is a distress to share the notion that CSR does not receive its due importance in business schools as per the data from our respondents. It was merely a course for most of the participants, they have studied CSR as a subject or embedded in content, yet they were unable to conceive its importance in practices. Table 5.3:

Table 3. Thematic analysis for CSR-An Unprivileged Course

RESPONDENT	EXTRACT OF DATA FROM INTERVIEW	CODES	SUB THEMES	THEMES
R-7	<i>Yes, there we have a specific subject about business administration, it covers all those areas but that was all bookish and we just do it for exam purpose</i>	Lack of courses Ignorance of interest	Insufficient courses	CSR an unprivileged Course
R-21	<i>Not really...we studied case studies in university but not related to CSR or sustainability that were about management</i>	Lack of materials		
R-25	<i>No...not in academic, I don't remember doing anything about CSR in academic, I only got to hear it about this concept because I was working in Telecom sector</i>	Lack of practical knowledge		
R-12	<i>We did some campaigns but...umm...I cannot recall if I studied anything related to it(CSR), as such a course, yes...yes I studied about business ethics in strategic HR management and there was another course International HR, there were different scenario and different case studies that we did</i>	Simulation Case studies and scenario-based learning	CSR as minor topics	
R-10	<i>I think during my education...in majority of my courses I have been taught CSR, probably marketing as well...Yaa...I think in marketing I have been much taught about CSR</i>	Embedded Topic		

Therefore, we cannot say that CSR education was totally absent in academic contents during an education in business schools, but it was severely neglected as major subject. Consistent to the studies by (Adomßent et al., 2014a; Daboub et al., 1995; Kolodinsky et al., 2010) we can say business schools lacks a strategic vision towards the teaching of corporate ethics and social responsibility to business graduates. Further, business schools need to revise their pedagogies and focus in order to emphasis CSR education as per adopted in major parts of the world to ensure SD (Moon & Orlitzky, 2011; Moratis, 2014; Sleurs, 2008; United Nations, 2007). It is a shame that such an important subject (CSR) is compromised and given low priority in educational institutes (Hanlon & Frost, 2013; Moratis, 2014). According to

(Owen, 2005) due to ad hoc, and pragmatic nature of student engagement as a passive learner it is challenging and time consuming to bring any behavioral changes, therefore we also need to improve student behaviors through psychological grooming.

A pedagogical practice to be favored would be to build learning situations to make the students active and engaged in their acquisition of knowledge. The Climate Collage, for example, is a tool helping to raise awareness and understanding of climate change. Based on a card game representing a cause or a consequence of climate change, the participants find the cause-effect relationship between the different components of climate change and learn a lot in a very short time.

4.3. MANAGERIAL FORGETFULNESS:

Managerial forgetfulness is one of the unique contributions of this study, which has not been previously discussed in literature in the context of CSR education. However, we find some close explanation in the literature of learning theories. Previously we have identified that CSR education is dearly ignored on the part of business schools and individuals, likely managerial forgetfulness added dooms to dismay. Most of the participants when asked to recall any thing about CSR studies failed to remember with the exception of few. Most of them reasoned “*it has been a long time since I studied, that is why I forgot*”.

The learning curve elaborates about learning functionalities of human mind. Since, its discovery in 1885, the S-shape learning curve elaborates initial rise, saturation and then retardation of cumulative learning among individuals (Morrison, 2008). Until to date, somehow, human race remained incapacitated towards retention of knowledge people have a strong tendency to forget (“What Is the Forgetting Curve (and How Do You Combat It)?,” 2016).

Table 4 Managerial Forgetfulness

RESPONDENT	EXTRACT OF DATA FROM INTERVIEW	CODES	SUB THEMES	THEMES
R-1	<i>I have to go really back...(pause)...no...no. I think...I think...aaa...at that time umm...I mean nah...I don't remember what I studied</i>	Long time passed Difficulty to recall	memory Length of time affect	Managerial Forgetfulness
R-5	<i>Yaa...we definitely studied this</i>	Time passed		

	<i>topic corporate social responsibility or ethics, but it's like almost 12 years span, Yaa...we forget that, sometimes bookish knowledge don't work in practical environment</i>	Lack of practices in real world Difficulty recalling		
R-10	<i>I think in MBA we studied a part of this...umm...aww...(long pause)...like some...aaa...some topic, exactly but not much...Mam, this was a discussion only in one or two lectures, the teacher was trying to teach us what is corporate social responsibility...it was almost 14 years back, so, I may not recall back</i>	Time passed Insufficient material Difficulty recalling	Insufficient material and practices affect memory	
R-9	<i>No... (he chuckled) ...honestly, if you ask, I studied fifteen years ago, so, cannot recall anything as far as studying is concerned</i>	Time passed Difficulty recalling		
R-26	<i>To be honest the first time I learned about CSR is when I came for the job, and luckily I came for a job within a multination organization. So, I got this exposure from day one. This is something that we practice day in and day out, that is why I remember everything since from the beginning. However, things have evolved but yes, I do remember</i>	CSR practice Easy to recall		

Source: (author)

According to Ebbinghaus' Forgetting Curve, on average we forget 50% of what we've learned within a day and 90% of what we've learned within 30 days (Ebbinghaus, 1885). Therefore, the researcher has identified a sheer need to redesign curriculum among business schools in order to control forgetfulness. Here, we can emphasize the role of organization to control forgetfulness. For example, Respondent R-26 said,

"I remember CSR because my organization emphasize on the importance of CSR and they make sure to always remind us of the same"

Here we need to understand organization play a role in CSR awareness, awareness leads to participation and practices. Again, the findings of this research are consistent to Ebbinghaus' forgetting curve.

4.4 EXPERIENTIAL LEARNING IS CUMULATIVE CSR LEARNING:

Based on the study of Pakistani Organizations and Business Schools we are able to find that the experience-based learning is the only cumulative CSR learning. A large number of respondents among my sample agreed to remember whatever about social responsibility based on activity based participative projects within their respective organizations or business schools, for example see table 5.5

Another Respondent R-20 explained his activity-based learning experiences from university as well as from his school (college in French) with minute details where he participated in a project on endangered marine species by WWF, coming back to his university experience he narrated:

"I participated in program titled responsible citizen, however the enrollment in this program was low as it was voluntary to participate and learn, I being lucky successfully completed this educational program and felt several reforms in myself as I feel more responsible towards my society and environment as I learnt about an individual's footprint on environment can be drastic"

Based on the evidence we can successfully interpret few important ideas about learning CSR: associative learning is an important technique for CSR education. By creating unrelated stimulus, we can condition positive behaviors among students towards CSR and sustainability. Voluntary participation, awareness and activity-based learning can help students retain their knowledge for longer period even when they disassociate themselves from the primary environment (L. Argote, 1999; Linda Argote, 1996; Kwon, 2019; Moorman & Miner, 1997; Morrison, 2008). The cumulative CSR learning for all the participant was greater in case of activity-based-learning then bookish knowledge. For example, a number of

participants have acquired values for environment and philanthropy by participating in rehabilitation campaigns after an earth quake in 2005, by cleaning the trails in beautiful mountains of Islamabad, by pooling in for the education of an unprivileged, by organizing blood donation, by conducting awareness campaigns on harmful effect of corruption etc.

Table 5. Experiential Learning is Cumulative Learning

RESPONDENT	EXTRACT OF DATA FROM INTERVIEW	CODES	SUB THEMES	THEMES
R-12	<i>We did some volunteer activities for CSR, we did some research, some market surveys, yes we did but again that was for our knowledge and exposure, because that was something we choose as a group, it was not a very big project but it was something for awareness that what shall we be doing or not</i>	Volunteer activities Practicing CSR Project based learning	Participation in CSR activities	Experiential Learning is Cumulative Learning
R-18	<i>When we were there in the university we did a project on corporate social responsibility... we visited the stock exchange, we got the idea from them, and then we visited two of the banks...They told us CSR is a part of their policy...I remembered all this because we went through the whole project, I was the team leader and I personally collected data, It was personally interesting for me, the whole project was memorable for me because I learned how these banks are doing CSR and how I can learn from their practices and how I can implement these responsibilities when I go for work...when you do</i>	Project based learning Personal involvement Pleasure of participation Memory of partition	Project based experiential learning	

	<i>something by yourself you can't forget that in the whole life.</i>			
R-20	<i>During my university I have been involved with different organizations voluntarily, there was this program "active citizens" ...I participated in it, it has four stages, I completed all four of them and become a trainer, then I was the lead facilitator for that program and I become the mentor, the program was to teach young people about social responsibility</i>	Volunteer participation Active learning and active teaching		

Here, we are consistent in our findings from some studies in organizational learning and low marks dental school students (see: Alcota et al., 2011; Cooper, 2014). The participative methodology improved academic achievement of low marks (i.e. grades) students as well as resulted in transformative learning in organization instead of organizational learning to look good.

4.5 PREVALENT CSR PRACTICES:

Another emerging theme of the study was idiosyncratic perception of prevalent CSR practices in organization. In this theme the researcher identified mix response in terms of personal perception of prevalent CSR practices. Some of the individual considered CSR as corporate responsibility while other talks about individual motivation. A few were enthusiastic and other were against prevailing practices as they think of CSR as a mere greenwash. We have already studied in literature that CSR is not just "*doing well by doing good*", in this case we will be only able to produce marginal impact on socio-economic and environmental development (Falck & Heblich, 2007; Wickert et al., 2016; Wickert & de Bakker, 2015). Another notable fact in literature is that "*the institutional environment in developing nations is significantly different for stakeholders, wherein it is primarily characterized by arbitrary law enforcements, bureaucratic inconsistencies, insecurity of property rights, and rampant corruption*" (Singh & Mittal, 2019, p. p.948) therefore, prevalent CSR practices may differ to a degree from that of developed world.

Some of these notable practices include educational programs (scholarship, internships, apprenticeship, education for women and minorities etc.) launched by organization in order to develop human resource as a pay back to society. On the other hand, organizations are actively participating in programs for women empowerment and installation of policy and regulations to make work environment safe for conducive for the excellence, Other include financial transparency, environmental certifications, quality management, culture of openness and communication, and strict policies and measures to abide law and regulations.

Table 5 Prevalent CSR practices

RESPONDENT	EXTRACT OF DATA FROM INTERVIEW	CODES	SUB THEMES	THEMES
R-4	<i>sustainability of the business, yes, they (organizations) are concerned but I am sorry to say, they are not concerned about sustainability of society...“I took the project of sustainability...it was primarily about the waste emissions and the efforts of the companies about control of the waste they emitted in different stations and their efforts for communities where these emission were dumped and it became a major concern for me since that day</i>	Self-motivation to be ethically responsible CSR learning Social welfare Environmental protection	Self-Motivation for social causes	Prevalent CSR Practices

R-22	<i>Social initiative: I think it is a new thing, you know things come to Pakistan when they are already done in the world. But yes, people are making efforts, it's all about social pressure, peer pressure. I have seen a small eatery setup for the deaf someone did that as a social cause</i>	CSR spreading Teamwork Peer pressure Social need	Peer or organizational performance	
R-12	<i>My organization was gender biased and my bosses were reluctant to hire a female software engineer. I pushed through them and influenced them as an HRM to at least try, I was successful to recruit two extremely efficient girls. They worked really hard and one of them was employee of the year. She was awarded real "gold" medal for creating a software which all other engineers refused</i>	Breaking gender disparity Performance recognition Reward for better performance	Community building and philanthropic participation	
R-17	<i>my previous organization is a leader in telecom sector, they have a proper department for CSR, and they perform number of activities, I participated in particularly one activity when it was an earthquake in 2005</i>	Participation based learning Organizational demand to participate in CSR		
R-26	<i>We are working in five major areas institutional</i>	Social welfare and community	Reward based	

	<i>development, community infrastructure development, livelihood enhancement program, health and education</i>	building		
R-19	<i>we are involved in many social activities, we offer internships, it starts in spring, and summer, and our employees go to different schools and teach the students, these kinds of activities are very regular, we celebrate customer-first day (services, solutions and innovation), we also have incubation center to finance student business projects</i>	Social participation and community building Education for CSR		

These are few excerpts from multiple interviews as per the data, Pakistani businesses are participating in social responsibility projects ranging from sustainability of the business, equal employment opportunities, community development, waste management, training and mentoring, education, sustainable resourcing, stockholder wealth maximization and *etcetera*. We can say not all businesses are equally involved in CSR practices, but they are participating to their content. Some are more focused on philanthropy, other talks about environment, some are concerned with profits and other never abide law or social expectations (Balluchi et al., 2020; A. B. Carroll, 2016).

4.6 THE INVERTED CARROLL'S PYRAMID

In the beginning of thesis, I said CSR is something but not the same thing for everyone. Finally, here I can say CSR in the context of Pakistan as a developing country is not same as the CSR in developed countries. Among Pakistani executives the top-notch priority for any CSR participation is Philanthropic in nature. Secondly, in terms of CSR they consider social presence and participation of their company to community as an important job. These executives also talked about law abiding behavior, intolerance to corruption, fraud, and bribery, and following the regulations and securing certifications as part and parcel of their routine but only few talked about economic gain or stockholder wealth maximization as

part of CSR. For most of the Business executives, Economic gains are the core business of companies it has nothing to do with CSR. Yet, a few added CSR without being profitable is not possible, which is true as per previous literature.

4.7 Other findings:

Author also find out some surprising results through the analysis of discourse not in relation with the main themes of the study but still relevant to the conception of CSR. In response the questions about their orientation of CSR, some of the respondents specifically mentioned the role their families to instill the social responsibility among them. Another, important dimension of this study was the discovery of religiosity as an antecedent of individuals' social responsibility. This finding can be helpful for future researchers, specifically working in the context of religious countries. The author surprisingly discover cross-sectoral partnership among organizations, governments, educational institutes and non for-profit organizations in order to ensure societal development in difficult area such as Sui, Tharparkar, southeren Punjab and Gilgat-Baltistant to improve the overall wellbeing of the society. Finally, the researcher also found lack of accountability mechanism and performance evaluation in terms of CSR performance in several of the companies, as CSR is voluntary and left to the discretion of individual participant.

5. CONCLUSION:

Drawing upon the underpinning ideas of this research, the paper advances the discourse on executives' perception of CSRE and their idiosyncratic approach to prevalent CSR practices in the context of Pakistan as a developing country. The study offers three major contributions. First of all, executives do realize the importance of CSR education and consider it as their moral obligation to revisit and revive their knowledge of CSR by continuing their education for CSR beyond their business schools. They also emphasized the fact that business schools can modify their approach to education and be in consistent with fast paced CSR oriented world by ditching traditional learning strategies and by introducing practical subjects and hands on training to business students. The research also allow us to conclude that beside business school's individual responsibility as a member of society and corporate educational programs are equally important to formulate an ideally fertile ground to cultivate practices of CSR. These schools can also formulate industrial liaisons and external links to social organizations in order to produce CSR sensitive executives for organizations.

The study theoretically contributes to the literature on executives' perception of CSRE and confirm that in the study of social phenomenon reality unfolds multiple dimensions and

allows the participants to have instantaneous stance of their situation. For example: in the beginning of this research we have emphasized the role of Business schools in CSR education, however we discovered forgetfulness (actant) and shift of power from between Bus-schools and organizations in terms of education. Further this study established Executives' Conception of CSR as similar to their developed counterpart (managers from developed countries). This is an important contribution because managers from underdeveloped countries are often criticized for lack of moral character. The study further concludes, the idiosyncratic perception of prevalent CSR practices, and the intent of CSR among executives is influenced by the strategic derive of the organization. Further, it established stewardship of executives in the context of CSR-SD. Executives can act as a change agent in an organization and can provide a new sustainable direction for future.

This study has several limitations as per research design and data collection is concerned. First of all, the author had applied abduction as a strategy for analyses and it may cast her personal shadow on analyses, secondly, author has ignored gender disparity and age of respondents in the analyses of executives' motivation of CSR, given self-actualization among senior executives and performance management in young executives. In terms of gender the feminist opinion were far less dominant in the study. Finally, the generalizability of the research is difficult given the cultural context of developing country. Therefore, the author recommend cross-cultural, diverse sample for future investigations. Finally, this study might reflect social desirability bias as consistent among moral and ethical studies. Finally, researcher recommend triangulation in data collection method for the sake of rigor and validity. In this research the author has relied only on interviews, whereas an access to some documental archives, performance reports can increase the richness of data to be analyzed.

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