CORPORATE SOCIAL RESPONSIBILITY AND THE HONG KONG CONSTRUCTION INDUSTRY

by

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STATEMENT OF ORIGINALITY

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Date: <u>28 July 2013</u>

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ABSTRACT

Corporate Social Responsibility (CSR), the responsibility of a corporation for the impacts of its decisions on society and the environment, originated as a term, concept and academic research field in America in the 1950s (Carroll, 1999). Since then, its definition and scope have been controversially debated within academe and broader society. However, ISO 26000 (2010) "Guidance on Social Responsibility" published in November 2010, redefines "Social Responsibility" ("SR") broadly, by reference to SR principles, core subjects and issues, and establishes a common reference point for practitioners, at least. The Hong Kong Construction Industry ("HKCI") sector is critical to Hong Kong's economy. In 2011, the gross value of construction work by main contractors amounted to HK$215.0 billion and contributed HK$65.4 billion (HKSARCSD, 2013, p. 12) to the total GDP of HK$1,823.2 billion (3.6%) (HKTDC, 2013). The HKCI comprises a small number of large local and overseas contractors dependent upon [primarily SME] sub-contractor firms (Rowlinson, 2007) for which the concepts of CSR are still poorly understood (Studer, Tsang, Welford and Hills, 2008), a practice that can dissipate espoused CSR policies (Green, 2007). The aim of this research is to investigate the current epistemological foundation for CSR research; which, if any, ISO 26000 (2010) CSR issues are relevant to HKCI firms, and whether such relevance is firm-size dependant; whether they are similar to construction industry firms elsewhere; and, whether they are strategically driven. The principal findings are as follows. Stakeholder theory is predominant in CSR research but interest in resource-based theory is increasing and, being possibly more applicable to the study of CSR practices in SMEs, it may be better suited to CSR research in the construction industry. The reported level of HKCI CSR activity relative to the 7 core subject of ISO 26000 (2010) is a function of company size. Many SMEs consider that some of the ISO 26000 (2010) SR issues are irrelevant to them. However, for large construction contractors with employee numbers greater than 200, the SR issues in ISO 26000 (2010), particularly those relating to the health and safety in the workplace and to the environment, are not only relevant but, in many cases, the corporate SR activities exceed legislated requirements. Finally, corporate reputation, legislation /regulation and corporate culture are drivers of improvements in CSR in the HKCI. The results of the study partially fill gaps in the CSR literature relating to firms in the construction industry.

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CHAPTER 1.   INTRODUCTION

"CSR, My how you've grown (and changed!)"

(Cochran, 2007, p. 449)

1.1   Background and Context

Corporate Social Responsibility ("CSR"), as a term and concept, is quite modern although societal and academic interest in the business and society relationship has a long history. As a term, CSR's use has expanded greatly since its modern inception in the 1950s in America such that it is now well-established, not only in America but also world-wide, whereby:

> *"companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (Knopf, Kahlenborn, Hajduk, Weiss, Feil, Fiedler and Klein, 2011, p. 9).*

However, it remains an inherently complex and multifaceted concept (Cochran, 2007), with a wide variety of meanings and numerous definitions, such that the term has been criticised as being a vague and unclear concept (Votaw, 1972; Coelho, McClure and Spry, 2003). In America, CSR developed as an explicit activity, although in Europe *"there was a tradition of CSR-relevant institutions (referred to as 'implicit CSR') long before the concept of CSR was discussed explicitly"* (Knopf et al., 2011, p. 9). With the growth of globalisation, the American model expanded internationally for numerous reasons (Hatcher, 2003; Chaudhri, 2006; Jones, 2009; Ahmad, 2011). The expansion of CSR as a concept and management imperative globally has resulted in firms increasingly showing interest in, and reporting on, CSR as the concept matures and stakeholders increasingly demand such behaviour by firms. This is particularly so over the last decade when various institutions and governments have produced CSR-related standards, guides and policies with over 400 CSR Standards now in place world-wide (Diao, 2010).

1.1.1   Corporate Social Responsibility: a field of management studies

The Social Responsibility ("SR") of an organisation is defined by the International Organisation for Standardization ("ISO") in ISO 26000 (2010) "Guidance on Social Responsibility", published in November 2010 (pp. 3-4) as the:

"responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that

- *contributes to sustainable development, including health and the welfare of society;*
- *takes into account the expectations of individuals or groups that have an interest in any decision or activity of the organisation (stakeholders);*
- *is in compliance with the applicable law and consistent with international norms of behaviour; and*
- *is integrated throughout the organisation and practiced in its relationships".*

ISO 26000 (2010) was qualified as being "not a management system standard [nor] intended or appropriate for certification purposes" (p. 1) and further defines SR broadly by reference to seven principles, seven core subjects and their 36 related SR issues (pp. 10-68) (refer Appendix C).

The concept of, and term, CSR is SR as it is applied to, and practiced by, corporations. ISO 26000 (2010, p. 5) acknowledges that *"[t]he term 'corporate social responsibility' (CSR) is more familiar to most people than 'social responsibility'"*. Numerous CSR definitions have evolved over the past six decades since Bowen (1953) published his book, "*Social Responsibilities of the Businessman*", said by many to be the seminal or landmark work (eg, Windsor, 2001; Marens, 2004; Acquier and Gond, 2007), marking the beginning of, or at least influencing, the modern concept of CSR (eg, Davis, 1960; Carroll, 1991; Steiner and Steiner, 2006), coincidentally in the same year that the American court decision *A. P. Smith Manufacturing Co. v. Barlow* "legitimated and legalized the principle of corporate social responsibility" (Godfrey, Hatch and Hansen, 2010, p. 317). Indeed, according to Frederick (2006), himself an early pioneer of CSR (Carroll, 2008), Bowen's book "anchored in academia what later became an entirely new field of management studies". Carroll (1999, p. 270) submits that Bowen should be called "the Father of Corporate Social Responsibility". A recent scholar-developed definition for CSR, (Carroll, 2007, p. 123), which is consistent with, but not as specific as, that provided by ISO 26000 (2010) for CSR is that CSR:

> *"encompasses the economic, legal, ethical and discretionary or philanthropic expectations that society has of organisations at a given point of time".*

1.1.2   Corporate Social Responsibility: a controversial concept

That a corporation has a social responsibility to society as a whole rather than just to its shareholders has been the subject of controversy and intense debate for the last 50 years (Fifka, 2009); and remains "a tortured concept, both theoretically and empirically" (Godfrey et al., 2010, p. 316), carrying much historical baggage not conducive to clarity (Maak, 2008), which nonetheless managers are expected to address (Lockett, Moon and Visser, 2006). Votaw (1972, p. 25) criticised the term CSR, whilst it was still in its infancy, as meaning "something but not necessarily the same thing, to everyone" – connoting legal, behavioural and charitable obligations. Contemporaneously, the economist, Friedman (1970) controversially put forward the "traditional" business view, criticised perhaps 1,000 times in the subsequent decades (Shaw, 1988) of intense debate when American (and other Western) business was facing radical and sweeping changes from society's expectations, and in severe public disfavour (Carroll, 1974, quoting David Rockefeller), that:

> *"there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud".*

However, by the end of the twentieth century, CSR had theoretically "transitioned significantly to alternate themes such as stakeholder theory, business ethics theory, corporate social performance and corporate citizenship" (Carroll, 1999, p. 292). Lantos (2001) suggested that a failure to distinguish among ethical, strategic and altruistic forms of CSR had been the cause of much of the controversy (and confusion) associated with CSR. The debate over stakeholder theory, multifiduciary stakeholder theory and business ethics theory versus Freidman's (1970) shareholder ascendency continues to the present time (Heath, 2011; Krishnan, 2011).

At the start of this century, Lantos (2001), consistent with Friedman's earlier view, proposed that, although altruistic CSR is not the legitimate role of business, the ethical duties and responsibilities are mandatory and strategic CSR activities are good for both business and society, a view that seems to be gaining ascendency. However, even now, the definitional debate has continued (Fifka, 2009; Wan, 2006) encompassing which management theory is most appropriate – stakeholder theory

(McWilliams and Siegel, 2001; Laplume, Sonpar and Litz, 2008; Burja and Mihalache, 2010) or resource based theory (Maxfield, 2008); and whether or not CSR:

i.   is limited to legal compliance or requires fostering change (McWilliams and Siegel, 2001; Whitmore, 2004; Husted and De Jesus Salazar, 2006);

ii.   is related to corporate financial performance (Roman, Hayibor and Agle, 1999; Demacarty, 2009; Wood, 2010); or,

iii.   generates strategic advantage and reflects better management skills (Porter and Kramer, 2006; van Beurden and Gössling, 2008; Demacarty, 2009) and therefore should be embraced for its strategic advantage as opposed to altruistic motives (Fifka, 2009).

Three decades after Votaw's (1972) criticism, it is still argued that there is no consensus as to what CSR means (Coelho et al., 2003); that "through sheer overuse, the term becomes analogous to worthless currency" (Cheney, Roper and May, 2007, p. 7) and others (Sternberg, 2009, p. 5) argue that CSR is:

> *"conceptually incoherent, practically unworkable, and wholly unjustified … as conventionally understood, [CSR] would undermine the accountability and organisational objectives that are central to corporate governance".*

Apart from such criticisms, however, the last decade is a period during which the debate seems to have moved from a debate as to whether or not business has any SR other than to maximize profits to other debates, such as: whether CSR contains legal obligations or whether it is purely voluntary based on self-regulation (Albareda, 2008); "CSR as sustainability" (e.g., van Marrewijk, 2003; Kleine and Hauff, 2009; Truscott, Bartlett and Tywoniak, 2009) and "CSR as corporate governance" (e.g., Welford, 2007; Albareda, 2008; Sternberg, 2009; Tseng, Duan, Tung and Kung, 2010). Paradoxically, although the nexus between CSR and corporate financial performance ("CFP") has been the subject of much debate and at least 90 empirical studies, but has remained inconclusive (Margolis and Walsh, 2001 in Godfrey et al., 2010), recent debate has also included argument that (strategic) corporate social responsibility may be good for the corporation and its shareholders by maximizing profits (e.g., Bondy, Moon and Matten, 2012; Ganescu, 2012; Vallaster, Lindgreen

and Maon, 2012). Thus, some CSR advocates have returned full circle to Friedman's original arguments against the concept, but from a different perspective: that business activities have to be not just legal but also ethical and environmentally sustainable (Tanimoto, 2004; Kleine and Hauff, 2009; Desrochers, 2010); that is, the triple bottom line (Elkington, 1999; Desrochers, 2010; Tate, Ellram and Kirchoff, 2010; Freeman and Hasnaoui, 2011).

Much of the CSR debate has centred on business ethics (e.g., Berenbeim, 2006; Lockett et al., 2006; Amaeshi and Adi, 2007); nearly 20% of the 6,037 CSR (and its related topic CFP) articles identified in the CSR literature over the past 60 years (n = 1,174) contain a reference to "ethics" in their title or abstract, evidencing a considerable academic interest in business ethics as a separate field of management studies (e.g., Carroll, 1999; De George, 2007; 2008; Dubbink and Liedekerke, 2009). Some, however, such as De George (2007, p. 201), seem to differentiate between ethics in business and the academic study of business ethics, saying "the history of ethics in business is a long one … The history of business ethics by contrast would be very brief. Business ethics is so recent a phenomenon that many might claim it is too young to have a history". Others say this is not so (Wren, 2000); the academic debate in the relationship of business to society stretches back to beyond the 1950s but the terms and the context were different (Cole, 1949; Carroll, 1999; Acquier and Gond, 2007; Steinmann, 2008; Bratton and Wachter, 2008).

As is rightly identified by Dahlin (2007), academic and societal interest in the interrelationship between the ethics of those who do business and the rest of society have been "hot topics of discussion" at least since the times of the Middle Ages and the subsequent 650 years, during which time the modern commercial organisation has evolved. Further, if not a "hot topic", the relationship between a society and its economic activity has been a matter of interest throughout recorded history.

1.1.3   Business's relationship to society: its historical context

Every civilisation that has marked human endeavour throughout recorded history has contained the sub-divisions of social, political and economic activity (Steiner and Steiner, 2006). Indeed, Drew (2010) theorises that, at the dawn of Western and Eastern civilisations around 8,000 BCE, differences between their respective

resource endowments required different styles of farming and animal husbandry (both economic activities). This, in turn, impacted upon the socio-political contexts, social structures, cultures and their respective religio-philosophical belief systems, resulting in the differences between Western and Eastern cultures: an Eastern focus on "how" and community and a Western focus on "why" and independence (Drew, 2010). In the West, the Grecian focus on "why" and the meaning of reality formed the foundations of the West's business law and practice. This can be then traced through St. Thomas Aquinas' views to Fr. Nidas' (the Church's) book on ethics 'to be used by merchants' in 1468 (Wren, 2000) – the forerunners of today's business ethics (McMahon, 1991). This was followed by the turbulent 16th Century in Europe which saw the advent of Protestantism, "chartered" state-sponsored companies (Bendall and Bendall, 2007) and the development of the corporate form (and labour union) from the late medieval guilds, which challenged church power as legal organisations (Cheney et al., 2007) during the Mercantile era, through the Industrial Revolution, commencing in the 18th Century, to the 19th Century era of laissez-faire.

The first and second Industrial Revolutions between the latter part of the 18th Century and the latter part of the 19th Century were periods of social upheaval in Europe, and subsequently America, causing civil unrest as large numbers moved from the countryside into the manufacturing centres (Blowfield and Murray, 2008). During this period of unrest, the legal form of most (but not all) businesses evolved from what was then known as a joint stock company into that of a modern limited liability company, or corporation (Bendall and Bendall, 2007). By the end of the 19th Century, through government-enacted legislation and market forces, such as labour shortages, corporate operations became both more regulated and, to an extent, accountable to the society but as corporations and their powers grew, they became a threat to society. Moreover, tensions were appearing between shareholders, corporate managers (focussed on short-term profits) and workers (Blowfield and Murray, 2008). The debate, political focus and controversy, over the business-society relationship continued throughout the 20th Century in the Western world, interrupted only by the World Wars and the Great Depression (Eells and Walton, 1974).

Thus, by the late-1940s and early 1950s business and society, in America at least, were beginning to accept a (new) concept that business managers' responsibilities

extended beyond those of efficient administration of particular enterprises (Cole, 1949). Their responsibilities included obligations to act in accordance with, and work towards the improvement of, society's objectives and values (Bowen, 1953).

1.1.4   The Hong Kong Construction Industry ("HKCI")

The construction industry ("CI") comprises:

> *"all those organisations and persons concerned with the process by which building and civil engineering works … are procured, produced, altered, repaired, maintained and demolished. This includes companies, firms and individuals working as consultants, main and sub-contractors, material producers, equipment suppliers and builder's merchants. The industry has close relationships with clients and financiers"* (CIB TG 29, 1998, Agreed International Definition in Hillebrandt, 2000, p. 4).

Although the CI is economically important, its process are geographically and functionally fragmented (O'Brien and Al Soufi, 1993); it is "motivated by turnover, profit and shareholder returns"; and slow to adopt CSR (Murray and Dainty, 2007 p. 3). Indeed, it is the CI's product characteristics, being large, heavy and expensive; the separation of design from construction; and the method of price determination, generally through tendering and negotiation; which determine the structure of the industry and its geographical and functional fragmentation (Hillebrandt, 2000, p. 5).

The CI is important world-wide because (a) its product is large and therefore significant to the world's economies; (b) it produces investment goods which can contribute to world economic well-being; and (c) infrastructure construction is vital for development, particularly in developing countries, (Hillebrandt, 2000). The HKCI is critical to Hong Kong's economy, accounting for 5.6% of the GDP and 9.2% of employment in 1999 (Tang, 2001), which fell to 3.2% of GDP in 2004, following the SARS pandemic but has subsequently recovered (Rowlinson, 2007). HKCI activities are labour-intensive, dangerous and polluting; it is fragmented; adversarial and employs non-value adding multi-layered subcontracting (Tang, 2001). The HKCI is characterized by a small number of large local and overseas contractors which depend on sub-contracting (Rowlinson, 2007), a practice that can dissipate espoused CSR policies (Green, 2007). Most sub-contracting firms are part

of the SME sector, which accounts for 98% of Hong Kong's business establishments but most existing efforts to engage Hong Kong's SMEs in environmental and social performance issues have had little impact on SMEs to date (Studer et al., 2008).

1.2   Focus and justification of this research

During the past decade, the evolving CSR literature, and the imperatives of increased requirements for accountability and sustainability moved the main discussion from a "whether or not to" to a "how to" implement CSR debate. However, it is not clear which theoretical developments in the topic are in the ascendency and which thoughts and theories have now fallen away. De Bakker, Groenewegen and den Hond (2005) empirically analysed the epistemological evolution of the CSR concept using a bibliometric technique to analyse the number of articles containing the words "Corporate Social Responsibility / Performance", or their acronyms within the management literature from 1972 to 2002. They concluded that the fields of CSR and corporate social performance ("CSP"): had become well established; were becoming increasingly integrated into regular business and management studies; their development was both progressive (that is, scholars building on each other's work) and variegational (that is, new constructs and linkages obscuring progress); but it was difficult to conclude which view provided a better description of actual developments (de Bakker et al., 2005, p. 310). Subsequently, Alcañiz, Herrera, Pérez and Alcami (2010) and Herrera, Alcañiz, Perez and Garcia (2011), using a similar technique to that of De Bakker et al (2005), extended the analysis to 2006. Since 2006, the number of qualifying articles has increased by about 4,400 from about 1,600 (although Alcañiz et al (2010) and Herrera et al (2011) only identified approximately 1,100) to about 6,000; an increase of some 380%. There is a gap in the literature relating to CSR's epistemological evolution within the management literature over recent years, especially since the publication of ISO 26000 in 2010.

1.2.1   Focus of this research

A review of about 4,000 journal articles meeting de Bakker et al.'s (2005) criteria from 1949 to 2010 inclusive in the ABI /Inform, Ebsco and Web of Science databases at the outset of this research project, identified only 17 referring to Hong Kong and eight to the CI, of which four were UK-related (Smith, 2003; Myers,

2005; Jones, Comfort and Hillier, 2006; Barthorpe, 2010), two were Australian (Petrovic-Lazarevic, 2008; Lingard, Cooke and Blismas, 2010), one referred to the European CI (Cremers, 2009) and one referred to the South African CI (Othman, 2009). Collectively, these studies identified the environment, and, health and safety as the primary external and internal CSR issues, respectively, but none investigated specifically which elements of CSR, such as those identified as principles, subjects or issues in ISO 26000 (2010), apply to the CI. Moreover, apart from Loosemore and Phua's (2011) face-to-face interviews, there appears to have been no empirical studies of the CI practitioners' understanding and opinion on CSR, in an industry acknowledged to be focussed on turnover, profit and shareholder returns (Murray and Dainty, 2007), the very things Freidman (1970) was criticised for advocating.

Therefore, the focus of this research is twofold. First, to fill the literature gap relating to the epistemological evolution of CSR over the decade when the literature has transitioned from "whether or not CSR is correct and necessary for business" to "how and why to implement CSR", especially in relation to large companies. Secondly, to fill the literature gap relating to CI practitioners' perceptions of which CSR issues identified in ISO 26000 (2010), if any, are applicable to the HKCI and what are their related drivers and barriers to implementation.

1.2.2   The research problems

Thus, the purpose of this research is also twofold, being firstly to identify the epistemological evolution of CSR within the management literature over the past decade; and secondly to identify what CI practitioners consider to be CSR issues (if any) that are applicable to the HKCI. The research problems investigated in this research are therefore also twofold, being:

What is the epistemological evolution of Corporate Social Responsibility (CSR) within the management literature over recent years; and, how does, and what is the extent to which, CSR as now defined by ISO 26000 (2010) apply to CI firms, particularly to HKCI firms?

1.2.3   Justification for this research

There are three separate but mutually consistent reasons or factors put forward as justification for this research:

a)   to extend previous work on the epistemological evolution of CSR;

b)   to investigate the relevance of ISO 26000 (2010) SR issues to the HKCI; and,

c)   to investigate whether, and if so, how and why HKCI companies are becoming more responsible.

1.2.3.a.   The epistemological evolution of CSR

In their article on the bibliometric analysis of 30 years of research and theory on CSR and CSP, de Bakker et al (2005, p. 297) suggest that

> *"because both databases [WoS/SSCI and ABI/Inform] continue to add volumes of journals back in time, a replication of our findings within some distant future could provide evidence about this issue [of a real change in the topic, or just an increase in journal databases' comprehensiveness]".*

Herrera et al (2011) and Alcañiz et al. (2010) conclude that, on the basis that the number of CSR /CSP theoretical articles for the years 1972 to 2006, and 2003 to 2006, respectively (n = 571; 261) exceeds the number of descriptive articles (n = 206; 120) and prescriptive articles (n = 305; 104), the progressive view of the development of the field of CSR research is supported relative to the variegational view. However, it is suggested that the differences between the two alternatives when aggregated: 571 and 261 versus 511 and 224, respectively, do not conclusively support their conclusions. Although the work of Alcañiz et al (2010) and Herrera et al (2011) does, to an extent, extend the work of de Bakker et al (2005), it is suggested that the extension by only four years does not represent "some distant future". A more comprehensive review, extending from earlier than 1972 and forward to 2012 would more comprehensively address de Bakker et al.'s (2005) suggestion to replicate their work within some distant future (from May 2004).

Indeed, Alcañiz et al. (2010, p. 341) suggest, for future research,

> *"a good way to confirm the epistemological evolution of the CSR construct, not just for the last four years, but for the whole period 1972-2007, is through an aggregated study of the papers focused on CSR from its origins to the present. The proposed temporal broadening could perhaps allow contrast of CSR epistemological evolution based on the specific type of works and not only at the epistemological orientation level".*

Herrera et al (2011) note, as a limitation to their work, that because English is the prevailing language in WoS/SSCI and ABI/Inform, there was a natural bias that might arise relative to articles written in different languages and suggest:

> *"to look for potential dissimilar CSR evolution directions emerged from different cultural context of the authors or publication origins".*

This research will address the issues of "a distant future" research and recommendations of all three authors. Moreover, the literature on CSR continues to grow, with the number of articles identified that meet the criteria used by all three previous authors now reaching over 1,000 articles per year. A replication of the previous three authors' work for the period 1960 to 2012 would address more than 10 times the number of articles analysed by de Bakker et al (2005). Additionally, there have been a number of new journals introduced in the last 10 years, such as: Corporate Responsibility and Environmental Management; Social Responsibility Journal; and Journal of Corporate Citizenship, which have as their focus, the relationship between business and society. Therefore, there is a possibility that authors no longer consider it necessary to identify CSR in their title or abstract. Indeed, these three journals have been the second, third and eighth most prolific publishers of CSR-related articles. Accordingly, it is suggested that, for practical purposes, 2012 marks the effective limit to replicating the original research.

1.2.3.b.   The relevance of the ISO 26000 (2010) SR issues to the CI.

Although there are, as yet, but a few journal articles that address the recent publication of ISO 26000 (2010) (n = 21), it has been found that "the most important barrier and difficulty for CSR implementation is the general lack of knowledge or awareness of CSR [in Iran]" (Valmohammadi, 2011, p. 260). Moreover, there is a paucity of articles which address CSR in the CI, although it is a very important industry for many national economies. No articles identifying which issues are important for individual industries by reference to a large sample population have been identified. This research will investigate the level of knowledge and awareness of CSR in the HKCI by reference to ISO 26000 (2010), and by reference to all available CI companies in publicly available lists and for which postal addresses can be readily identified.

1.2.3.c.   How and why are CI companies socially responsible?

Loosemore and Phua (2011) conducted 11 case study interviews with a range of Australian CI contractors, consultants and developers to investigate this question. It is submitted that a replication of the research work in the HKCI will not only see if the same or similar drivers of, and barriers to, implementing CSR exist in the HKCI to those identified in Australia but, if the results do indicate similarity then this research will be, and also enable their work to be, considered more generalisable to the CI's in other developed countries.

1.3   Research Questions and Hypothesis

The aim of this research is twofold: firstly to investigate the epistemological progress of the field of CSR research; and secondly to investigate which CSR issues (if any) are relevant to HKCI firms; whether they are similar to those in the UK and Australia; and, the extent to which they are strategically driven relative to the SR core subjects and issued defined in ISO 26000 (2010). The relevant factors identified in the literature generate three research questions and three hypotheses:

RQ1   Is the development of the field of corporate social responsibility research a variegational or progressive development and what are the emerging dominant theories?

$RH1_D$ The development of the field of corporate social responsibility research is progressive.

$RH1_T$ The dominant theory in the field of corporate social responsibility research has become stakeholder theory.

RQ2   To what extent do HKCI firms and their management consider that HKCI firms are meeting or exceeding their legislated and voluntary CSR obligations as described in ISO 26000 (2010)?

RH2   Large (or main contractor) HKCI firms and their management consider that HKCI contractors currently meet but do not exceed legal obligations except in the specific areas of health and safety.

RQ3   To what extent do HKCI corporate managers consider that it makes "good business sense" to implement voluntary CSR obligations as described in ISO 26000 (2010) exceeding their legislated CSR obligations?

RH3   Pursuing CSR practices and policies that meet or exceed legal obligations is perceived as a business necessity by senior HKCI management of large (or main contractor) firms but not small (or sub-contractor) firms.

1.4   Methodology

1.4.1   Research design

The CI is a project-oriented industry, and in the same way that CI projects generally have a plan to get from initiation to completion, a research project also requires the "plans and procedures for research that span the decisions from broad assumptions to detailed methods of data collection and analysis" (Creswell, 2009, p. 3). This plan is called the research design, which establishes the logic of the research, and provides the plan to get from an initial set of questions to be answered to some set of conclusions (Yin, 2003, p. 20), ensuring that there is not a misfit between them. Thus, research design deals with the logical requirement of determining what evidence is necessary and sufficient to answer the research question(s) and not the logistical requirement of how to accomplish that. The research design and associated methodology adopted for this research was in three parts:

Part 1 consisted of a bibliometric literature analysis of peer-reviewed academic articles containing the words "Corporate Social Responsibility /Performance", or their acronyms from 1949 to 2012, to extend previous studies – 1972 to 2002, 1972 to 2006, and 2003 to 2006 (de Bakker et al., 2005; Herrera et al., 2011; Alcañiz et al., 2010, respectively),

Part 2 consisted of a questionnaire to a broad cross section of predominantly contractors and sub-contractors from publicly available lists of HKCI firms available on the relevant websites of the Hong Kong Construction Association ("HKCA") the Federation of Mechanical and Electrical Contractors, the Government and the Yellow Pages Contractors category. The survey instrument was a questionnaire based upon the ISO 26000 (2010) principles, core subjects and issues. The initial dissemination was through the HKCA to its members and subsequent disseminations

of questionnaires to the companies on the other lists were performed by the researcher. The purpose was primarily exploratory as there is little existing literature which investigates the relative importance of factors for and against adopting CSR practices and none that explores the relevance of ISO 26000 (2010) to the CI.

Part 3 consisted of semi-structured interviews with senior executives of selected contracting firms, sub-contracting firms, consultants, and construction peak bodies and employers, in two parts. The first part of the interview used the same categories and subjects as the 44 questions in the questionnaire relating to the applicability of ISO 26000 (2010) to them and their organisations. The second part of the interview used similar questions at those posed by Loosemore and Phua (2011) to senior executives of selected CI firms in Australia.

The questionnaire was designed to address the "who, what, and how much" components and the interviews were designed to address the "how and why" components of the research project.

1.4.2   Research Strategy

'Research strategy' and 'research methodology' appear to be interchangeable terms. Mauch and Birch (1998, pp. 116-122), identify 19 'methodologies' including the five 'research strategies' used in the social sciences as described by Yin (2003). They are experiments, surveys, archival analysis, histories and case studies. Fellows and Liu (2003) assert that the majority of research in the social sciences and management spheres involves two of these strategies, being questionnaire surveys and case studies. Yin (2003) suggests that there are three conditions relevant to the decision as to which strategy to adopt. These are:

a)   the type of research questions posed;

b)   the extent of control the researcher has over actual behavioural events; and,

c)   the degree of focus on contemporary as opposed to historical events.

From these conditions, the survey approach is applicable to "who, what, where, how many and how much" questions and the case study approach is applicable to "why and how" questions (Yin, 2003, p. 5).

In addition to the three conditions described above, research can be either following an objective or nomothetic style or a subjective or ideographic style (Swetman 2000: 34-35). The style of this research is both objective and subjective in that RQ1 and RQ2 are looking to classify academic journals by their epistemological orientation by content analysis and the levels of CRS activity in HKCI firms against the issues contained in ISO 26000 (2010), respectively; and subjective in that RQ3 requires an examination of managers' perceptions of the ISO 26000 (2010) CSR issues that they consider relevant to HKCI firms; and, the differing forces driving or forming barriers to them. RQ1 and RQ2 are "how many, what and how much" questions. RQ1 is essentially an empirical examination of the literature with no requirement for additional fieldwork to collect data and therefore the strategy is already self-evident. RQ2, however, does require original empirical data to be sourced and a nomothetic style questionnaire methodology is appropriate. RQ3 is a "why and how" question and it is appropriate to use an ideographic style interview case study approach.

i)   **Questionnaire survey**

There are no examples of questionnaire surveys to test the appropriateness of particular issues within ISO 26000 (2010, p. 71) which acknowledges that "not all issues have relevance for every organization. An organization should review all core subjects to identify which issues are relevant". Therefore, the questionnaire for this research was developed from first principles and was also translated into Chinese. The questionnaire was then pilot tested with a selected group of CI professionals who were bi-lingual to ensure that both the English and Chinese versions were both clear and consistent with each other. Finally, copies of each questionnaire were loaded onto www.surveytool.com to provide an online survey option, and these were also pilot tested.

ii)   **Interviews**

Structured interviews were performed with 17 purposely selected representatives of employers, contractors, sub-contractors and consultants. Copies of the interview questions were sent to the interviewees in advance of the interviews and printed copies of the questions were brought to the interviews. Thus, by simply directing the interviewees to the next relevant question, the interview component of the research involved minimal researcher interference (Cavana, Delahaye and Sekaran, 2000, p.

115); and, by allowing the interviewee to nominate his preferred location, the research was performed in a non-contrived setting (Cavana et al., 2000, p. 117).

1.4.3   Research Sample, Sampling, Data Collection and Analysis

The target population for RQ2, the questionnaire survey, was the senior management of all HKCI companies. The sampling frame was as outlined in Section 1.4.1. The method of data collection was by questionnaires (mail or web-based) for self-administration for RQ2. The target population for RQ3, the interviews, was the senior management of selected SME HKCI enterprises for sub-contractors (and some consultant firms) and medium to large HKCI companies for main contractors (and some sub-contractors), employers and the remaining consultant firms. The sampling frame was as outlined in Section 1.4.1. All interviews were conducted in English. The method of data collection was by personal administration of semi-structured interviews for RQ3. Only a limited (convenience) sample of HKCI executive staff interviewees was possible due to time and cost limitations. For RQ1 the method of analysis was content analysis; for RQ2, the data analysis used statistical analysis; and, for RQ3, the data analysis used content analysis.

1.5   Dissertation Structure

The structure of the dissertation is, both schematically and descriptively, as follows. A schematic diagramme, similar to that below, is provided at the commencement of Chapters 2, 3 and 4 to assist the reader in navigating the chapter and understanding the relationships of the chapter sections to each other.

Figure 1: Format and content of Dissertation
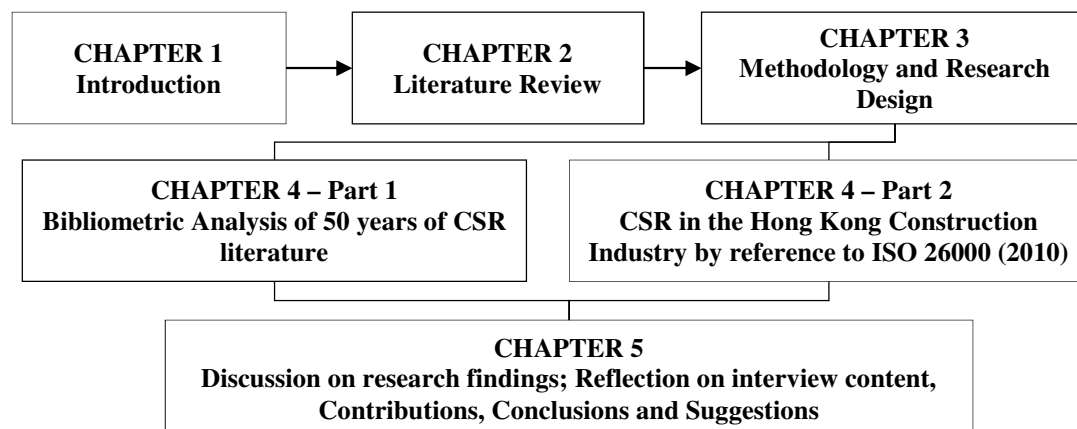
Chapter 1 provides the background and context of the research; the aim of the research; the objectives of the research and the research question; the research hypotheses; and a summary of the methodology and framework of the study.

In Chapter 2, the literature is: reviewed to demonstrate the changing definitions of CSR; synthesised to provide a background to the "CSR movement" of the second half of the 20th century; and then specific elements and theories associated with CSR are reviewed. Separate sections of the chapter briefly review representative literature on related topics in the dissertation, being the use of bibliometrics and the use of content analysis, the development of ISO 26000 (2010) and the CI.

Chapter 3 provides a brief but detailed description of the methodology, the research design and the structure of the research project, including the development of the questionnaire; the development of questions for the interview component of the research project; and, the changes that were made to the research design to account for suggestions following the pilot study review and subsequent interim findings.

Chapter 4 – Part 1 presents the bibliometric analysis of the CSR literature over the past 60 years; whilst Chapter 4 – Part 2 presents the results and findings of the questionnaire responses; including an analysis of relevancy of the ISO 26000 (2010) issues. A review and content analysis of the interview transcripts are then performed.

In the first part of Chapter 5, the research is reviewed and a general reflection performed on the responses and the interview content. The second part of Chapter 5 relates the results of the research to contemporary CSR practices, drivers and barriers to CSR in the HKCI. Conclusions are drawn as to the results of the analyses.

1.6   Conclusion

This chapter has provided an introductory review of the subject of CSR as it has developed over the past 60 years and a background and context of the historical relationship between business and society that has led to the current controversy of CSR. It has also provided the basis and justification of the research; the aim of the research; the objectives of the research; the research hypotheses; the research question; and, a summary of the methodology and framework of the study.

CHAPTER 2.   LITERATURE REVIEW

> *"At Carthage nothing which results in profit is regarded as*
> *disgraceful; at Rome nothing is considered more so than to accept*
> *bribes and seek gain from improper channels. For no less strong*
> *than their approval of moneymaking is their condemnation of*
> *unscrupulous gain from forbidden sources. A proof of this is that at*
> *Carthage candidates for office practise open bribery, whereas at*
> *Rome death is the penalty for it."*

> *(Polybius, c 200 - 118 BCE)*

2.1   Introduction

Chapter 2 will review the definitional evolution of CSR through to that which is in
ISO 26000 (2010) to support its use as the representative definition of CSR; review
some of the controversies which have arisen as it developed into a separate field of
management studies; review the historical relationship between business and society
giving rise to the post World War II CSR movement; chart the development of some
emerging theories as the concept of CSR has itself developed; culminating in a
review of the development and contents of ISO 26000 (2010). Following an
examination of the literature relating to CSR in Hong Kong, the characteristics of
the CI are reviewed together with the forces that might act on CI firms in respect of
CSR. A theoretical framework for the research is then presented and from this
understanding of the current state of CSR research, the research questions and
hypotheses will be stated. Finally, the literature relating to the use of bibliometric
analysis and content analysis used in this dissertation is reviewed.

CSR has been the subject of intense controversy and interest for over 50 years
(Fifka, 2009) during which time managers have been subject to pressures from
multiple stakeholder groups, such as customers, suppliers, community groups,
governments and stockholders – particularly institutional stockholders; and scholars
have been trying to develop theories to define and explain the term. By the end of
the 20th Century, the number of new definitions emerging had reduced (Carroll,
1999) but also, new terms, goals and objectives were appearing. McWilliams and
Siegel (2001, p. 117) note that "with so many conflicting goals and objectives, the
definition of CSR is not always clear" and suggest that CSR means "going beyond
the law with actions that appear to further some social good beyond the interests of
the firm and that required by merely abiding by the law". This definition, although

attractive by its simplicity and ease of understanding, falls short of the specificity of ISO 26000 (2010) in terms of the environment, sustainability, health and welfare of society, stakeholder interests and international norms of behaviour. These are issues that have become important to some, although probably not all, potential corporate stakeholders due to the changed and changing societal expectations associated with globalisation, global warming and corporate accountability concerns (Sarre, Doig and Fiedler, 2001; Valor, 2005; Smith and Ward, 2007; Fougère and Solitander, 2009).

Figure 2: Format and content of Chapter 2
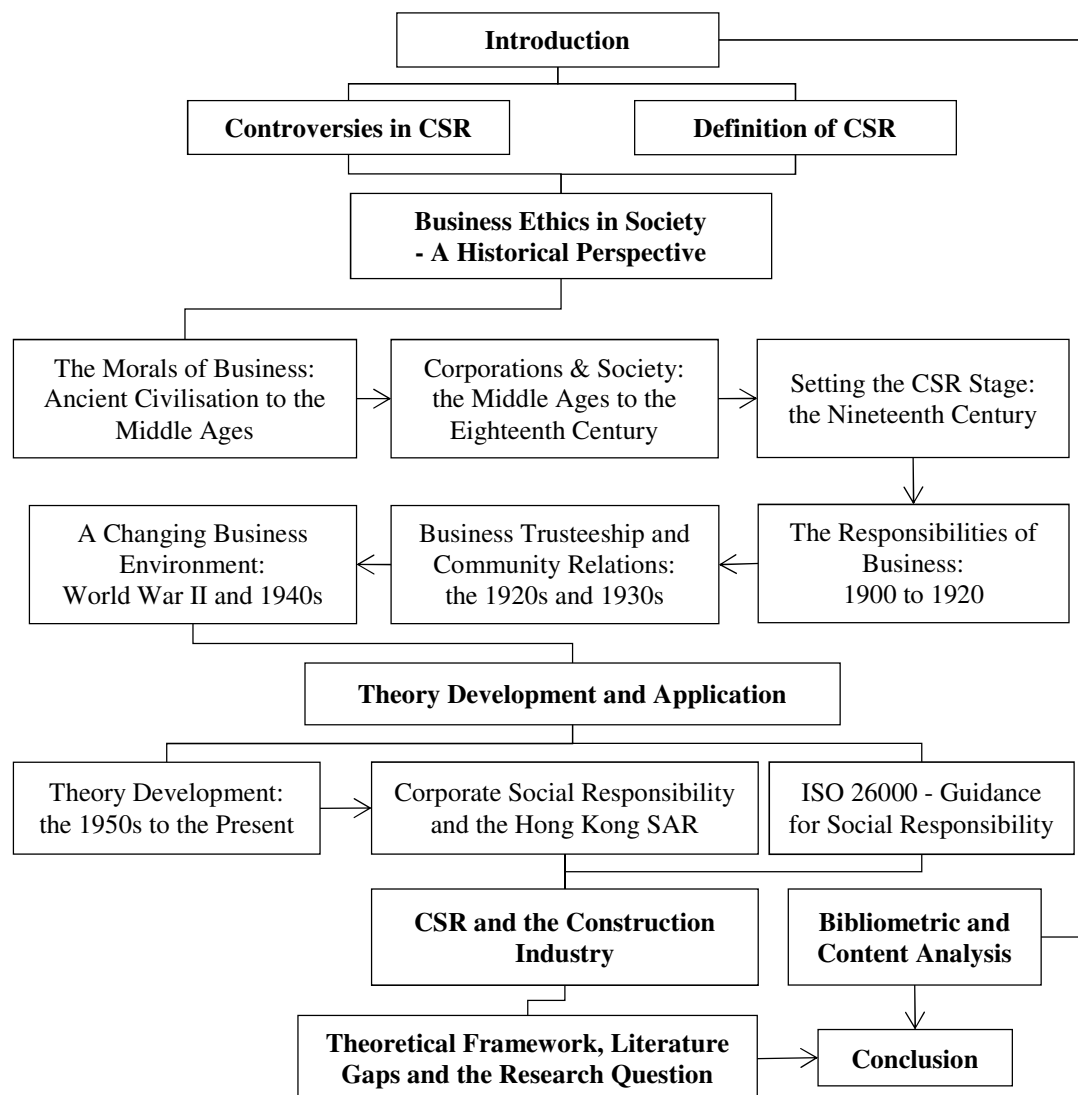
2.2   A Definition of Corporate Social Responsibility

2.2.1   Lack of a universally agreed definition

The lack of a widely agreed definition of CSR (Wan, 2006; Portney, 2008; Freeman and Hasnaoui, 2011) has been a problem for researchers and practitioners since its inception. However, some say that it is unnecessary to define CSR since CSR is context dependent – "it may mean differently to different organizations" (Wan, 2006). Indeed, Matten and Moon (2008) argue that CSR's underlying meanings, issues and modes by which it is addressed, vary due to a conceptually contested scope, a dynamic practice development and a reflection of different national practices.

Four decades ago, Votaw (1972, p. 25) argued, "the term is a brilliant one; it means something, but not always the same thing, to everybody" and thirty years later, Frankental (2001, p. 20) similarly argued "CSR is a vague and intangible term, which can mean anything to anyone and therefore is effectively without meaning". McWilliams and Siegel (2001, p. 117) note that "with so many conflicting goals and objectives, the definition of CSR is not always clear". More recently, May, Cheney and Roper (2006, p. 3) assert that "Corporate social responsibility (CSR) risks the same practical and linguistic fate as other trends in business and popular culture … through sheer overuse, the term becomes analogous to worthless currency".

Wan (2006, p. 183) argues that the definition "treating the stakeholders of the firm ethically or in a responsible manner" best depicts the meaning of CSR, but this definition is not even as specific as McWilliams and Siegel's (2001) definition nor does it acknowledge a potential temporal component in response to changing societal expectations. In respect of the CI, Petrovic-Lazarevic (2008, p. 94) proposed a definition that CSR related to a "set of principles established by an organization to meet societal expectations of appropriate business behaviour and achieve best practice through social benefits and sustainable competitive advantage" but this definition suffers from similar deficiencies to that of Wan (2006). Moreover, she then restricts the definition for use in the CI to only address the company's healthy working environment ("HWE") by replacing "social benefits and sustainable competitive advantage" with "the HWE". This definition is very restrictive relative to that given by ISO 26000 (2010).

2.2.2   Some institutional definitions

Nevertheless, various definitions have been adopted and /or recommended by governments and other institutions. For example, Standards Australia's AS8003 (2003) defines CSR as:

> *"[a] mechanism for entities to voluntarily integrate social and environmental concerns into their operations and their interaction with their stakeholders, which are over and above the entity's legal responsibilities".*

Another recent and influential, although very simple definition was issued by the European Commission (2011) as *"the responsibility of enterprises for their impacts on society"* and it outlines what an enterprise should do to meet that responsibility. Further, for the CI, the Asia Pacific Economic Cooperation organisation ("APEC"), an association of 21 "economies" or members predominantly concerned with trade and economic issues, with members engaging with one another as economic entities, through its SME Construction and Engineering Experts Working Group (EWG), with representation from all 21 APEC economies, developed the "Hanoi Principles for Voluntary Codes of Business Ethics in the Construction and Engineering Sector" (the "Hanoi Principles" or "APEC Construction and Engineering Principles") that promote a fair marketplace through ethical business conduct (2011). These principles, although not a definition, *per se*, effectively form a proposed "definition in action" of CSR in the construction and engineering economy sector of the 21 member states. The principles cover the topics of: (a) Compete Fairly; Act Honestly; Execute with Integrity; (b) Transparency and Accountability; (c) Bribery and Undue Influence; (d) Health and Safety; (e) Environmental; (f) Treatment of Workers; and, (g) Community Engagement. They are very similar to the seven core subjects of ISO 26000 (2010) described below.

2.2.3   The strict meaning of the words

That there are numerous, perhaps tens of thousands competing definitions for the term "corporate social responsibility" is evidenced by performing a Google search (2012) for the term '"corporate social responsibility" definition' which yielded "about 5,270,000" hits. It is therefore, useful and relevant to parse the term

"corporate social responsibility", to then start the review of the literature from a clean beginning based on the words themselves and this is provided in Appendix K.

By reference to the Shorter Oxford English Dictionary, we can define Corporate Social Responsibility, by reference to the words alone, as being "the accountability of a corporation or company to be answerable, accountable and liable to a community in which it conducts its business to do so in a harmonious manner and /or for mutual benefit". Whereas this is not the definition of CSR that will be used in this dissertation, it is a useful reminder that CSR relates to the accountability of a corporation to the community within which it conducts its commerce to fulfil an obligation of trust to that community in the management, manufacturing, finance, trade, service, investment and other activities leading to the exchange of such merchandise or services that forms its business (Steiner and Steiner, 2006).

2.2.4   The ISO 26000 definition

The International Organisation for Standardization, in ISO 26000 "Guidance on Social Responsibility", published in November 2010, defines the Social Responsibility ("SR") of an organisation (not including government executed duties that are exclusive to the state). The ISO 26000 (2010) is henceforth used as the reference definition for this dissertation. The definition of SR is the:

"responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that

- *contributes to sustainable development, including health and the welfare of society;*
- *takes into account the expectations of individuals or groups that have an interest in any decision or activity of the organisation (stakeholders);*
- *is in compliance with the applicable law and consistent with international norms of behaviour; and*
- *is integrated throughout the organisation and practiced in its relationships".*

The ISO qualified ISO 26000 (2010, pp. 1, 71) as being "not a management system standard [nor] intended or appropriate for certification purposes" and noted that the term "CSR" would probably be more familiar to most people than the term "SR". As well as the formal definition of SR given above, ISO 26000 (2010, p. 3) further

refers to: seven principles of social responsibility, being: accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour and respect for human rights (which is also a core subject); two fundamental practices of social responsibility being the recognition of social responsibility and the identification and engagement of stakeholders; and seven core subjects, the first of which is effective governance. Effective governance has the special characteristics of being based on incorporating the seven principles and, incorporating decision making processes and structures conducive to promoting the practical use of the principles and practices of social responsibility into the organisation. It is also the means of increasing an organisation's ability to act in accordance with the other core subjects of: human rights practices; labour practices; environmental practices; fair operating practices; consumer related practices; and, community involvement and development practices. There are then 36 issue definitions specific to the remaining core subjects. These are more fully described, together with a schematic arrangement in Section 2.5.4. ISO 26000 (2010) contains a recommendation that the seven core subjects are looked at holistically and interdependently, as shown in Figure 2.1.

Figure 2.1: The inter-relationship of Seven Core Subjects
            (ISO 26000, 2010, p 20)
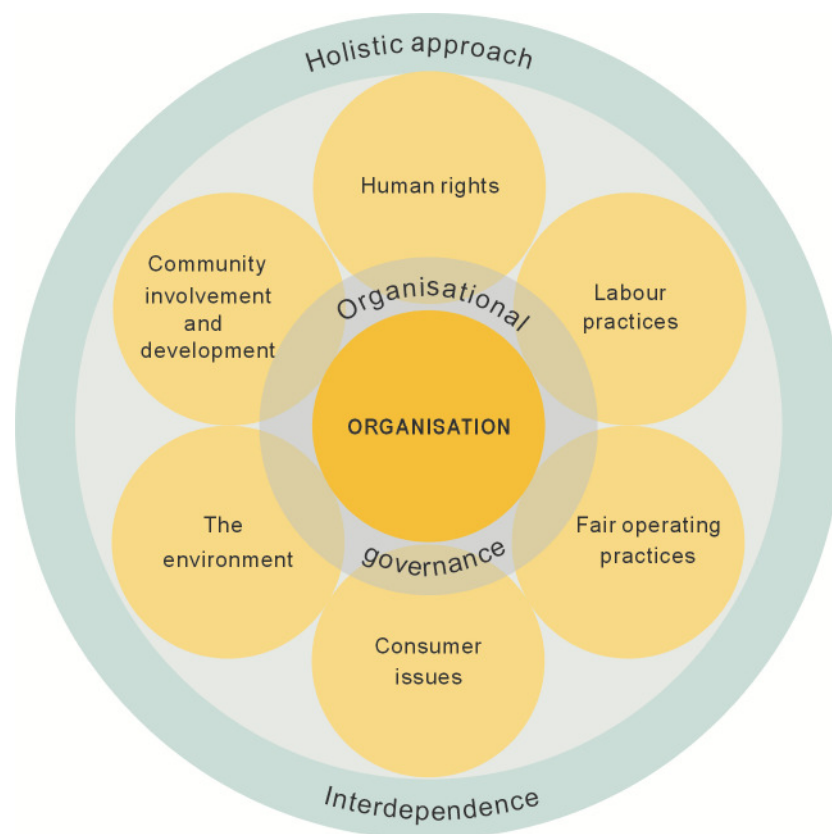
ISO 26000 (2010, pp. 8-9) is more specific as to the applicability of CSR to SMEs (called "small and medium-sized organisations – SMOs") than the European Commission (2011), stating that:

> *Integrating social responsibility throughout an SMO can be undertaken through practical, simple and cost-efficient actions, and does not need to be complex or expensive … Organisations with greater capacity and experience in social responsibility might consider providing support to SMOs, including assisting them in raising awareness on issues of social responsibility and good practice".*

2.3 Controversies in CSR

In addition to the definitional controversy relating to CSR, the subject of CSR has attracted controversy and increasing interest, whilst the implementation of initiatives to put CSR into practice has been difficult and contentious, for at least the past several decades (Basu and Palazzo, 2008; Jamali, 2008; Córdoba and Campbell, 2007). Indeed, the subject has been, in and of itself, controversial from its inception as a term. Seven of the major controversies associated with the subject of CSR are: (1) CSR and the issue of ethics in business – that is, "is CSR the business of business or is it none of its business?" (Fifka, 2009); (2) does CSR imply activities that are only located within, or do they extend beyond, its legal obligations (Whitmore, 2004; Husted and De Jesus Salazar, 2006); (3) the relationship between CSR and corporate financial performance ("CFP") and strategic competitive advantage – that is: does CSR imply purely altruistic activities or can it be self-serving /strategically oriented with respect to CFP (e.g , Porter and Kramer, 2006; Elms, Brammer, Harris and Phillips, 2010; Bondy et al., 2012); (4) does CSR have a local community-oriented scope or a wider geographical scope – and what are the differences between CSR practices in different countries for MNCs to address? (Matten and Moon, 2008); (5) Can SMEs 'do' CSR? (Sarbutts, 2003); (6) whether the CSR literature is primarily normative (Debeljak and Krkac, 2008; Reynolds and Yuthas, 2008; van Beurden and Gössling, 2008) as opposed to positive (de Bakker et al., 2005; Hummels, 2004); and finally, (7) which theoretical constructs, such as: stakeholder theory, institutional theory, agency theory (McWilliams and Siegel, 2001) or economic /resource based theory (Maxfield, 2008) are most appropriate and /or applicable to the study and application of CSR. Controversies (1) to (5) are discussed below and controversies (6) and (7) are reviewed in Section 2.5.

2.3.1   CSR and the issue of ethics in business

CSR is a feature of business today, despite its conflicting definitions, to which managers are expected to respond (Lockett et al., 2006). One school provides that CSR means actions, external to the firm's interests and beyond its legal responsibilities that further some social good (McWilliams and Siegel, 2001; Standards Australia, 2003); that is, going beyond behaving ethically in business to some form of "giving back" to the society /community (ies) in which it operates. A second school argues that CSR is simply treating the firm's stakeholders ethically and responsibly (Wan, 2006); that is, meeting societal expectations of appropriate business behaviour (Petrovic-Lazarevic, 2008) without necessarily exceeding legal obligations. A recent proposal, attractive for its simplicity (Smith and Ward, 2007), is that the potential contribution to corporate financial performance (CFP) on the ordinate axis and the level of government interventions on the abscissa axis eventually determines the level of an industry's CSR adoption (Figure 2.2). This figure implies CSR practices will be driven by a combination of self-serving /strategically oriented objectives, and government intervention or legislative action leading to some form of modern "corporatism" – a concept that was at the heart of the debate on business ethics, private property and the role of corporate managers as 'trustees' only for shareholders versus having a wider community responsibility in the post-Great-Depression era of Europe and America in the early 1930s.

Figure 2.2: Overarching scenarios for CSR
               (Ward and Smith, 2006, p.35)
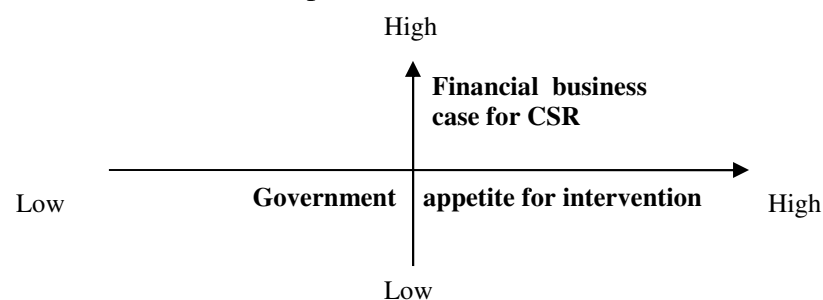
These two "schools of thought" represent the modern-day dichotomy of the question of what are the ethics of business that spans at least 80 years of recent scholarly writing and the primary controversy contained within the concept of corporate social responsibility. Indeed, as Vogel (1991a, p. 25) argued, "we tend to use the terms corporate social responsibility and business ethics almost interchangeably".

Moreover, research into business ethics may have placed too much focus on ethics and not enough on business; although the fields of strategic management and business ethics may have shared a common foundation of research into the nature and goals of business, they diverged (Elms et al., 2010). Nevertheless, from at least the time of Carroll's definition of CSR (1979, p. 499), "the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time", arguably the most commonly cited, although still contested definition of CSR (Crane, Matten and Spence, 2008), business ethics has been an integral element of the CSR debate, although not a major contributor to theory development. A detailed review of its controversial place in the debate and understanding of the CSR concept is therefore warranted, and is more appropriate here than in Section 2.5 on theory development.

This dichotomy has been the over-riding controversy which has accompanied the debate over the development of the CSR concept in theory and practice: "what is the business of business?" (Hopkinson, 1968; 1971). A review of early literature provides some direction – that is, 'it depends'. It depends on the period in question, and the size, and nature, of the business in question. These issues will be more fully discussed in Sections 2.4 and 2.5, but a brief review of the debate (Bratton and Wachter, 2008) since the late 1940s assists in putting the current situation into perspective.

By the late 1940s, there was widespread acceptance of the line of thought that businessmen should concentrate only on the business administration of keeping his business unit operating efficiently, smoothly and profitably. However, a new line of thought that these responsibilities of businessmen "extend beyond those of efficient administration or particular enterprises" (Cole, 1949) was developing. In the forward to a collection of speeches presented to a conference of the Harvard Business School Alumni in 1948, Merrill (1948, p. vi) stated

> "that idea [that the sole responsibility of the businessman was considered to be (in the few instances when it was considered at all) to make money] has long since vanished, and one much more appropriate to the complicated and challenging world of 1948 has taken its place. This new concept is, of course, that the businessman's responsibilities extend far beyond himself and his immediate associates; that the chief ones, in fact are to others, to the

many groups on which his decisions and actions have some sort of impact. The very success of the businessman has created these new responsibilities for him".

This new line of thought laid the foundations of the CSR movement of the 1950s – and effectively also defined the controversy that has been with CSR ever since; that is, are the responsibilities of business (leaders and managers) limited to efficient and profitable administration of their organisations or do their responsibilities extend beyond their organisations to other stakeholders and the community at large? Merrill (1948, p. v) acknowledged that the extent of these further responsibilities was only defined by "vague generalities". Moreover, when Bowen (1953, p. 6) defined the term 'the social responsibilities of the businessman' he also was vague, referring to

"the obligations of businessmen to pursue those policies, to make those decision, or to follow those lines of action which are desirable in terms of the objectives and values accepted in society and to work toward their improvement."

In respect of the ethical question, Bowen (1953, pp. 8-12) proposed that social responsibility should address the goals of: high standard of living – abundance of production; economic progress; personal security; order; justice; freedom; development of the individual person; community improvement; national security; and personal integrity. He proposed (pp. 204-206) the need to develop a set of ethical principles to guide the distribution of receipts "at least enough (1) to ensure a flow of labor, capital, supplies, and executive talent; (2) to maintain its markets; and (3) to tide itself over bad years and to provide for contingencies" but acknowledged that there were "serious difficulties in developing a set of principles to guide the distribution of corporate income." Bowen (1953, p. 207) noted that one group of ethical issues could be addressed by "honesty and law observance" – essentially the position subsequently put forward by Friedman (1962 and 1970) – but concluded, amongst other things, that the purpose of his discourse on ethical issues "was to state issues and not to settle them" (p. 228) and that

"the economic problems of our society … cannot be solved merely by turning the responsibility over to business. Businessmen … can contribute by assuming those responsibilities which they can reasonably bear".

Thus, Bowen, the father of corporate social responsibility (Carroll, 1999), gave impetus to the ethical debate surrounding the social responsibilities of business but did not provide the answers.

The concerns and debate over the issue of ethics in business continued and it was one of the most significant issues in the limited literature on corporate social responsibilities in the 1960s and 1970s (Baumhart, 1961; Farmer, 1964; Eells, 1974; Brenner and Molander, 1977). Indeed, Baumhart's (1961) survey of the readership on the social responsibilities of business and business ethics appears to be the first empirical work done in the field. Hopkinson (1968; 1971), referring to the riots in America in 1967 and the general social and political unrest in America, noted a growing concern in America about big government and big business and, in the circumstances of insignificant change in business philanthropic activity between 1945 and 1964, predicted that the main question to be answered in the years ahead would be 'what is the business of business?' He concluded that the business of business would be, indeed, America (1971, p. 4). Purcell (1977, pp. 51-52) also commented contemporaneously that

> *"ethical thinking and ethical problems expanded through the 1960s from questions of pricing or honesty to include the larger social questions of race relations, pollution, product quality, product safety, and occupational health ... [but] whenever the discussion of ethics or corporate social responsibility turns to the profit motive, confusion seems to arise."*

Murphy (1978), on the other hand, agreed that the 1960s and early 1970s was a tumultuous period for corporate social responsibility with the focus being on the issues of urban decay, racial discrimination and pollution, but that the focus returned to corporations' role in society and ethics. That the 1970s was a period of public interest in a perceived abuse of corporate power, the need for focus on ethics and corporate social performance and problems with the then modern society can be evidenced by three book titles in the recommended "Current Reading" in the Journal of Accountancy, June Issue, (Jordan, 1977): *Taming the Giant Corporation*, by Nader, R, Green, M. and Seligman, J; *The Measurement of Corporate Social Performance* by the Committee on Social Measurement, American Institute of Certified Public Accountants; and *The Age of Uncertainty* by Galbraith J.

At the end of the decade, Carroll (1979) in one of the most influential and most cited articles on CSR and ethics (Google.Scholar, 2012; 3,697 citations) noted a range of obligations that business has to society, being economic responsibilities, legal responsibilities, ethical responsibilities and discretionary responsibilities; and a range of issues to which these responsibilities applied being: consumerism, environment, discrimination, product safety, occupational safety and shareholders. He argued that, although economic responsibilities and legal responsibilities embody ethical norms, there were additional ethical responsibilities that might not be codified into law and that society had ethical expectations of business that extend beyond the law.

Figure 2.3: Corporate Social Performance Model
           (Carroll, 1979, p. 503)
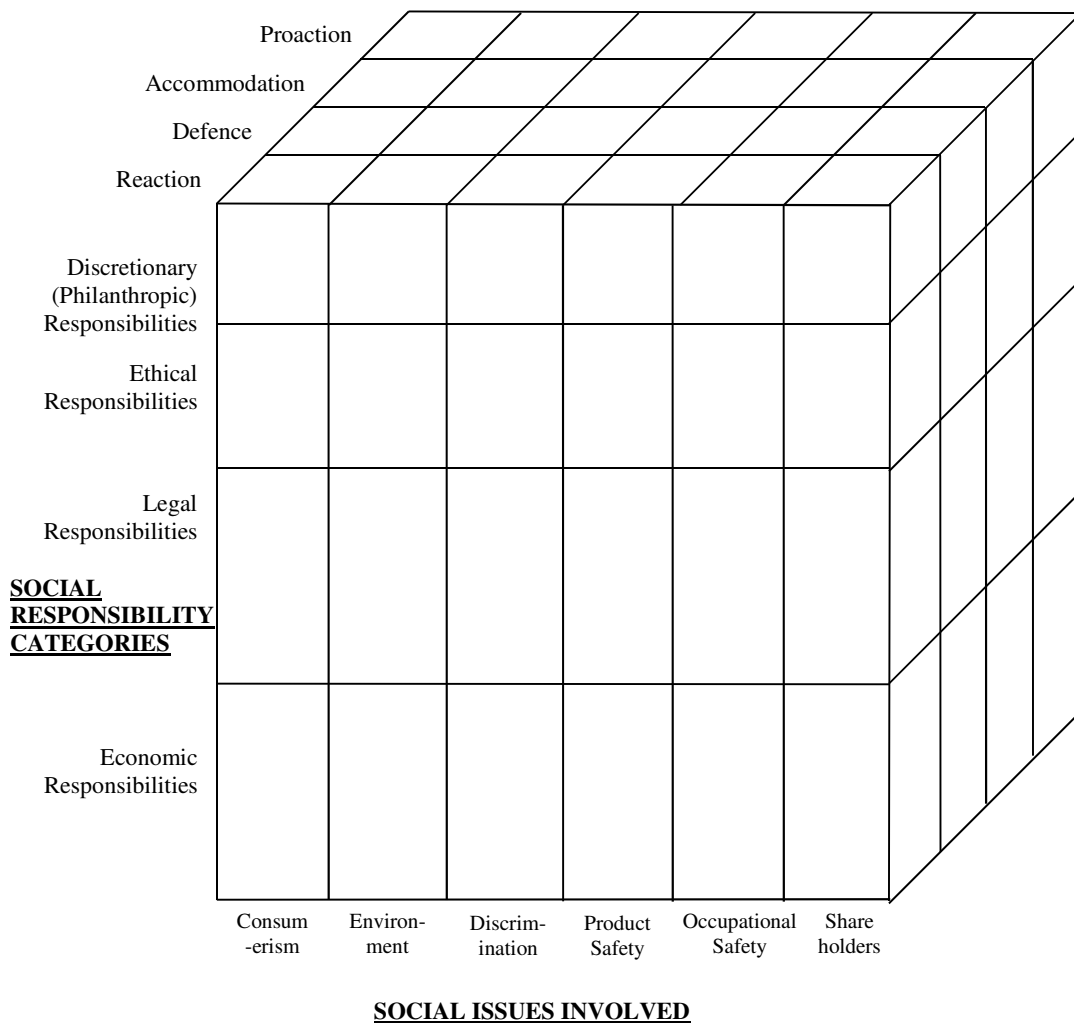
He presented these four categories of social responsibilities and six Social responsibility issues in a three dimensional model (Figure 2.3) and noted that:

> *"[e]thical responsibilities are ill defined and consequently are among the most difficult for business to deal with … [but in recent years] ethical responsibilities have clearly been stressed – though debate continues as to what is and is not ethical"* (Carroll, 1979, p. 500).

At the end of the next decade, Vogel (1991a; 1991b), noted that while there had been an increase in public and scholarly interest in business ethics during the decade, and that the use of the terms corporate social responsibility and business ethics were used almost interchangeably, the debate over the nature of the relationship between ethics and profits had existed for a long time, historically, but that "it remains central to our appraisal of the moral legitimacy of business" (1991a, p. 26). Vogel argued that the relationship between economic success and the public good was established and legitimised by the market, which rewarded business for fulfilling the legitimate expectations of its stakeholders, but that the current doctrine of CSR (and therefore business ethics) was simply part of an ongoing effort to reconcile the intentions and results of capitalism.

Figure 2.4: Pyramid of Corporate Social Responsibility
(From Carroll, 1991, p. 42)
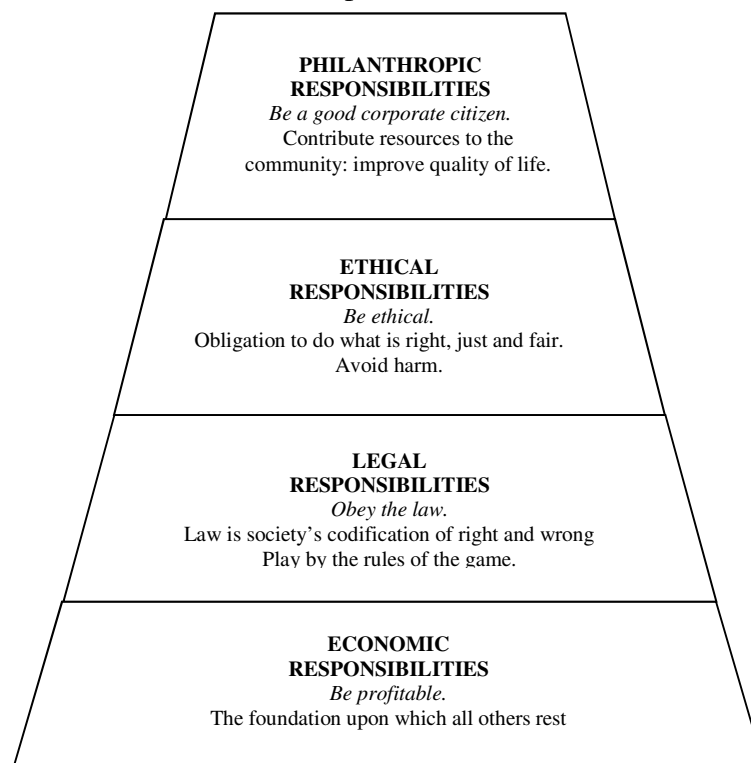
Vogel concluded that the attention given to CSR, and more recently the notion of "enlightened self-interest" reflected an ongoing discomfort with the moral paradox

(first noted by Adam Smith two centuries before) of an economic system which embodied the motive of selfishness (i.e. profits) to achieve its goals (i.e. social good) – something the modern age was no closer to resolving than Adam Smith had been. Carroll (1991, p. 42) also marked the end of the decade with another useful and clear framework showing the same four non-mutually exclusive, non-cumulative classes of economic, legal, ethical and discretionary (philanthropic) responsibilities, structured conceptually as a pyramid to portray that a company's CSR comprises "distinct components that, taken together, constitute the whole" (Figure 2.4) but with more emphasis on philanthropy and "being a good corporate citizen" than his earlier article. In respect of ethical considerations, and philanthropy generally, Carroll also introduced in his 1991 article (pp. 8-9), the concepts of the immoral, amoral and moral types of management and their respective orientation towards stakeholder groups: owners, employees, customers and the local communities. These respective orientations are presented in Figure 2.5.

Figure 2.5: Immoral, Amoral and Moral Orientations
        (From Carroll, 1991, p. 46-7)

Type of Management	Orientation towards:			
	Owner /Shareholder Stakeholders	Employee Stakeholders	Customer Stakeholders	Local Community Stakeholders
Immoral Management	Shareholders are minimally treated and given short shrift. Focus is on maximizing positions of executive groups - maximizing executive compensation, perks, benefits.	Employees are viewed as factors of production to be used, exploited, manipulated for gain of individual manager or company.	Customers are viewed as opportunities to be exploited for personal or organizational gain. Ethical standards in dealings do not prevail	Exploits community to fullest extent; pollutes the environment. Plant or business closings take fullest advantage of community. Actively disregards community needs.
Amoral Management	No special thought is given to shareholders; they are there and must be minimally accommodated. Profit focus of the business is their reward.	Employees are treated as law requires. Attempts to motivate focus on increasing productivity rather than satisfying employees' growing maturity needs.	Management does not think through the ethical consequences of its decisions and actions. It simply makes decisions with profitability within the letter of the law as a guide.	Does not take community or its resources into account in management decision making. Community factors are assumed to be irrelevant to business decisions.
Moral Management	Shareholders' interest (short- and long-term) is a central factor. The best way to be ethical to shareholders is to treat all stakeholder claimants in a fair and ethical manner.	Employees are a human resource that must be treated with dignity and respect. Goal is to use a leadership style that will result in mutual confidence and trust.	Customer is viewed as equal partner in transaction. Customer brings needs /expectations to the exchange transaction and is treated fairly.	Sees vital community as a goal to be actively pursued. Seeks to be a leading citizen and to motivate others to do likewise. Gets actively involved; helps institutions.

By the turn of the millennium, Carroll (2000, p. 36) observed, by reference to two Gallup polls conducted in 1977 and 1998, that the public's perception of business ethics had not wavered much over the previous 30 years with only 19% and 21%

respectively of the respondents ranking the honesty and ethical standards of business executives as high or very high. Of more interest, however, was his observation that, in respect of business's ethical responsibilities, being those responsibilities of business that are expected in a positive sense and those that are prohibited by societal stakeholders, "[b]usiness has embraced the notion of business ethics with some conscious degree of enthusiasm over the past decade and this trend is expected to continue". He warned however, quoting Morgan and Reynolds, 1997 (in Carroll, 2000, p. 37) that the obsession with business ethics had created mountains of regulations, caused the public's confidence in business and government to plummet, and that the obsession with wrongdoing, and the ethics wars had "undermined American government, business and society" – a cause for concern and reflection. For example, Carberry & Deane Jr., of an international law firm, observe (2013):

> *"Corporations are being scrutinized today as never before. Public and private companies alike are examined and investigated not only by the U.S. government, but by increasing numbers of local, state, and foreign government agencies [and] private plaintiffs ... corporate scrutiny focuses on compliance issues: that is, whether companies comply with the legal obligations to run the business ethically around the world".*

Carroll (2000) reflected on the immoral manager at the turn of the millennium – noting that they will always exist; the moral manager as the goal of the corporate social responsibility /business ethics movement; but also focussed on two alternatives of his conceptual model of the *amoral manager: intentional* and *unintentional*. The former, according to Carroll (2000, p. 40) are those that think compartmentally and probably would not be a problem. He notes, however, quoting DeGeorge (1999, p. 4) that the latter are those who simply feel that business is "not expected to be concerned with ethics ... [they are] amoral insofar as they feel that ethical considerations are inappropriate in business – after all, business is business."

The issue of ethics in corporate social responsibility remained contentious in the first decade of the new millennium. This is evidenced by the fact that in the period 1949 to 1999, there were 54 journal articles which contained reference to both "ethics" and to "corporate social responsibility /performance" but from 2000 to 2012 there were 449 articles which similarly referred to both concepts. However, the issues discussed in the first decade of the 21st Century are more about a) behavioural ethics

as they apply to individuals and theory development of behavioural ethics, and the individual, group and organisational influences in organizations (e.g., Trevino, Weaver and Reynolds, 2006; Dahlin, 2007; Valentine and Fleischman, 2008) and b) changing circumstances and re-integrating ethics back into the CSR theoretical development (e.g., van Beurden and Gössling, 2008; Fifka, 2009; Minoja, 2012), but not so much as to whether or not ethics is a part of corporate social responsibility. These issues have a temporal component. Van Beuren & Gossling (2008, p. 407) argue that "good ethics is good business" and that prior research which says otherwise is referring to out-dated material because societies have changed. Fifka (2009, p. 316) argues that with rising government debt and the increasing inability of governments to solve social and ecological issues, corporations are ethically obliged to assume social responsibility, rendering Friedman's third argument against CSR, that it is government's exclusive duty to provide and regulate the social system "obsolete, as governments in most industrialized nations are no longer able to carry that responsibility alone". In respect of developing theory, Minoja (2012) argues for the integration of strategy and ethics, stakeholder theory and strategic management.

In conclusion to this topic of the ethical considerations of CSR, it is relevant to note that ISO 26000 defines "Ethics" (2010, p. 11) to be one of the seven principles of Social Responsibility:

> *"an organization should behave ethically.*
>
> *An organization's behaviour should be based on the values of honesty, equity and integrity. These values imply a concern for people, animals and the environment and a commitment to address the impact of its activities and decisions on stakeholders' interests"*

2.3.2 Does CSR imply activities extending beyond legal obligations?

This question, although it has been much debated, in the end answers itself. The debate started in the very early days of the CSR concept with numerous commentators arguing forcefully that corporations were *only* obliged to comply with legal requirements (e.g., Levitt, 1958; Friedman, 1970). However, Davis (1973, p. 313) put the alternative position clearly that, although the concept of social responsibilities was not easily defined, the practice of CSR began where the law ends. That is, "[i]t is a firm's acceptance of a social obligation beyond the

requirements of the law"; to merely comply with the minimum requirement of the law is what any good citizen would do. Carroll (1974) observed that, at that time of the development of the CSR movement, senior management in American corporations was having to take a more open, systems re-orientation that went beyond just legal requirements because of the external forces, pressures and expectations emanating from sources external to the organisation, both legal changes and society changes, in the turbulent environment of the 1970s. He noted recent legal changes associated with employment, the environment, occupational safety and health laws and regulations and worsening public opinion of business – linking the Watergate scandal with worsening business confidence – saying that these external opportunities and threats required new responses and policies that went beyond legal compliance. He cited a study that discovered that 38 of 49 major corporations had established environmental policies, mostly in the preceding 6 years, and 14 of them had also established formal social responsibility policies. Interestingly, Carroll (1974, p. 80) observed that the evolution of organisational structures and policies to deal with CSR paralleled the evolution of the role of computers in business:

> *"Upon close examination, it becomes evident that both computers and social responsibility represents a threat of change to the organization … new ways of thinking that have to compete for managerial acceptance".*

Thus computers, which initially were just allocated within organisations where they seemed to fit, were subsequently allocated to computer divisions and IT departments as their utilisation and influence increased. He compared that transition to the need that was becoming apparent for corporations to replace ad-hoc management of CSR issues with formal policies and social affairs departments.

Votaw (1973) also compared the structural and organizational changes necessary for corporations take account of computers to those that would be necessary for corporations to adopt to the imperative 'you will be socially responsible, or else' as part of a larger need to change social institutions to account for modern problems and response to societal changes and changing technology. He characterised the typical response to be preliminary defensive response such as token behaviour or gestures, followed by changes in attitude either encouraged or supported by the gestures, followed by changes in organisational structures and behaviours in response to the attitude changes; saying that, at that time "few of those who are

embracing social responsibility have given any thought to the structural and organisational implications" (1973, p. 8). This was a prescient comment indeed. Whilst some of his predicted changes to corporate structural and organisational reorganisation have not proved necessary, the changes required firstly in attitude and then in corporate behaviours, such as changes in corporate governance standards and to accept and be seen to accept social responsibilities beyond those mandated by law, over the subsequent 40 years have been significant. Sethi (1975, p. 62) similarly argued early in the debate that, whilst few corporations were accused of violating their national laws, the criticisms that led to the calls for CSR arose because of corporate failures to adapt their behaviours to changing societal expectations not codified into laws:

> *"social responsibility implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values, and expectations of performance" (emphasised in italics in original).*

As already described above, Carroll's (1991; 1999) four facets of CSR has been well accepted and stood the test of time and the concept and practices have become more mainstream. Therefore, by this definition, CSR implies social activities that extend beyond a corporation's legal obligations. In a like fashion to the case of ethics and CSR, ISO 26000 (2010, p. 12) also includes Respect for the Rule of Law as only one of the seven principles of Social Responsibility:

> *"An organisation should accept that respect for the rule of law is mandatory.*
>
> *The rule of law refers to the supremacy of law and, in particular, to the idea that no individual or organization stands above the law and that government is also subject to the law. The rule of law contrasts with the arbitrary exercise of power. It is generally implicit in the rule of law that laws and regulations are written, publicly disclosed and fairly enforced according to established procedures. In the context of social responsibility, respect for the rule of law means that an organization complies with all applicable laws and regulations. This implies that it should take steps to be aware of applicable laws and regulations, to inform those within the organization of their obligations to observe and to implement those measures."*

However, there is a caveat to this conclusion that CSR necessarily implies actions that go beyond legal requirements. As will be further discussed in Section 2.3.5, this condition of going beyond the law may not be necessarily implied for SMEs. In fact, the European Union in its recent press release on CSR (2011) states:

> *"Although there is no 'one size fits all' and for most small and medium-sized enterprises the CSR process remains informal, complying with legislation and collective agreements negotiated between social partners is the basic requirement for an enterprise to meet its social responsibility. … [but goes on to say] Corporate social responsibility concerns actions by companies over and above their legal obligations towards society and the environment. Certain regulatory measures create an environment more conducive to enterprises meeting their social responsibility."*

2.3.3   Does CSR imply altruistic or strategically oriented activities?

The debate over the use of CSR activities to secure potential long run self-interest, or the use of CSR as a strategy for improving corporate financial performance, is also as old as the overall debate on the concept an implementation of CSR. One of the earliest examples of this debate is given in a presentation of the case for and against business assumptions of social responsibilities (Davis, 1973, p. 313) being that money spent on social problems would increase profits, seemed to be a contradiction, but "this is the normal result of the better community and better society which these programmes bring." The counter argument was Friedman's (1970) classical economic doctrine of profit maximisation being the use of corporate resources solely to increase profits as the one and only responsibility of business. However, there was not much progress in the concept of doing good to do well in the early decades of CSR's conceptual development. Drucker (1984, p. 24) noted:

> *"to convert social needs and problems into profitable business opportunities is rarely considered by today's advocates of social responsibility – even by those (such as Milton Friedman) who deny that business has any social responsibility"*

Drucker predicted that in the next decade business would have to convert its social responsibilities into self-interest, that is, into business opportunities. Although there was significant interest in the related topic of a potential link between CSR /CSP and

Corporate Financial Performance ("CFP") (e.g., McGuire, Sundgren and Schneeweis, 1988; Cullis, Lewis and Winnett, 1992; Blackburn, Doran and Shrader, 1994), there is little support from the literature that this conversion took place within the next decade, other than in the specific cases of green and cause-related marketing as strategies to improve financial performance by being seen to support socially responsible causes (e.g., Varadarajan and Menon, 1988; Adams, 1993; Dacin and Brown, 1997). However, the literature of the new millennium evidences that Drucker's prediction was essentially correct. Using CSR initiatives as (an essential) part of business strategy has become a focal area of research of and reporting on CSR (e.g., McWilliams, Siegel and Wright, 2006; Porter and Kramer, 2006; Stainer, 2006; Siegel and Vitaliano, 2007; Smith, 2007). Porter & Kramer (2006) and McWilliams et al. (2006) have been particularly influential with 2,414 and 696 citations, respectively, identified on Google Scholar as at the end of 2012.

Porter & Kramer (2006), whilst noting that no business can solve all of society's problems, recommend that a company should select issues that intersect with its business. They suggest that social issues affecting a company's business are either *generic* – not affecting the company's long term competitiveness, *value chain social impacts* – internal issues affected by the company's activities, and *social dimensions of competitive context* – external factors affecting competitiveness which companies need to prioritise to determine their CSR strategies, and recommend a framework to do so (Figures 2.6 and 2.7).

Figure 2.6: Prioritising CSR issues
          (Porter and Kramer, 2006, p 85)

Prioritising Social Issues		
Generic Social Issues	**Value Chain Social Impacts**	**Social Dimensions of Competitive Context**
Social issues that are not significantly affected by a company's operations nor materially affect its long-term competitiveness	Social issues that are significantly affected by a company's activities in the ordinary course of business	Social issues in the external environment that significantly affect the underlying drivers of a company's competitiveness in the locations where it operates

McWilliams et al (2006) note that distinguishing between *strategic* CSR, *altruistic* CSR and even *coerced* CSR constitutes a significant theoretical breakthrough. However, they caution that the cost-benefit analysis necessary for assessing the

value of strategic SCR is difficult. This is because managers will often be able to assess the cost of providing CSR attributes, but have difficulty in assessing benefits arising out of CSR attributes that generate the benefit.

Figure 2.7: Strategizing CSR issues
 (Porter and Kramer, 2006, p 89)

Corporate Involvement in Society: A Strategic Approach		
Generic Social Issues	**Value Chain Social Impacts**	**Social Dimensions of Competitive Context**
Good citizenship	Mitigate harm from value chain activities	Strategic philanthropic that leverages capabilities to improve salient areas of competitive context
Responsive CSR	Transform value-chain activities to benefit society while reinforcing strategy	**Strategic CSR**

In summary, the progression of the theory and practice of CSR over the past two decades has confirmed that the controversy over whether CSR implies purely altruistic CSR activities or self-serving /strategically oriented CSR activities that contribute to improved CFP is effectively over: CSR activities can be *altruistic* or *strategic*, or even *coerced*, but a firm would do well to at least make use of CSR activities which have strategic benefits to its competitiveness. Whereas ISO 26000 (2010) does not differentiate between the forms of CSR, it is clear that its focus is on sustainable development and by implication sustainable corporate development. Indeed, the European Union perceives CSR as an over-riding business strategy, strategically sound for all industry, not only individual businesses (2011, p. 9):

> *"in the wake of the financial and economic crisis that broke in 2008 that CSR is more relevant than ever as calls for more responsible business are heard and rebuilding trust is a top priority among businesses in the Western World".*

2.3.4 Is CSR locally-based or has it a wider scope?

Notwithstanding the importance of the concept of CSR in the international arena, especially in developing countries, there was little discussion of CSR in Third World countries in the literature until the 1990s and what there was tended to focus on ethical issues rather than the relationships between the MNC, the host country and the subsidiary (Amba-Rao, 1993). This situation has changed over recent years particularly in the light of increased globalisation and the mounting number of

conflicts occurring in areas where MNCs operate (Bennett, 2002); increasing concern over "facilitation payments"; and, the culture and corruption in some jurisdictions (Bailes, 2006). However, the number of empirical cross-cultural studies of CSR was very small in relation to the conceptual studies, despite increasing interest in cross-cultural ethics in business (Arthaud-Day, 2005). Using classifications of:

- "*multinational*" firms which emphasise local adaptations and responsiveness, with non-home country subsidiaries operating as decentralised federations;

- "*global*" firms focussed on the cost advantages of integration with management functions operating from a world-wide head-quarters;

- "*international*" firms with a strong head-quarters but with linear transfer and subsidiaries acting as distribution outlets or procurement offices; and,

- "*transnational*" firms being interdependent networks of organisations,

Arthaud-Day (2005) identified from the literature three recurring themes of: concern over human rights, labour and the environment which he called the content domains.

Figure 2.8: SR Model of Interaction /Congruence Points
        (from Zenisek, 1979, p. 366)
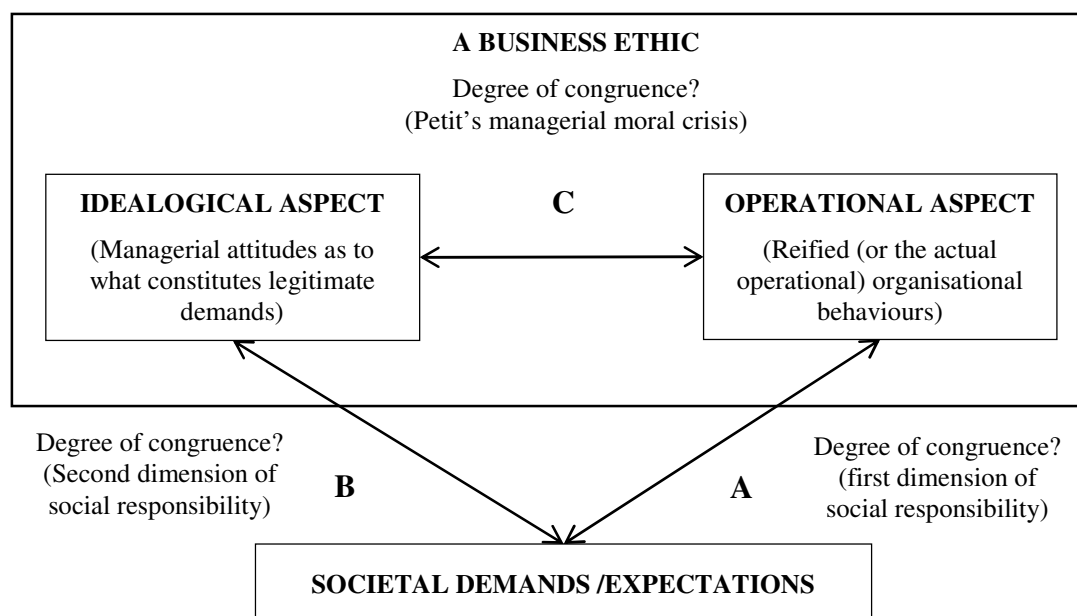
Then, by reference to Zenisek's (1979) model of conflict and congruence (Figure 2.8), he proposed three perspectives of research: Ideological (the firm's management directives and what they believe is happening), Operational (what the firm is actually doing) and Societal (what society expects versus what society perceives is

happening). Zenisek (1979), in turn refers to (a) Petit's (1967) "moral crisis", which arises when the behaviours component of ethics are not congruent with the belief system leading to two components of "fit" between society's expectations of the business community and the ethics of business – being behavioural fit and attitudinal fit; and (b) Blau and Scott's (1962) typology of (i) Manager /owners, (ii) employees, (iii) public in-direct-contact and public-at-large (combined as societal demands).

Figure 2.9: International CSR Studies Summary
(from Arthaud-Day, 2005 pp. 5-6)

Authors /Title	Study Design	Major Findings	Dimension		
			1st	2nd	3rd
Gladwyn and Walter (1976)	Surveys of pollution-intensive MNCs in Western Europe and North America	Pollution-control practices have been fragmented in nature, varying from firm to firm and country to country.	M	E	O
Langlois and Schlegel-milch (1990)	Survey and content analysis of the corporate codes of ethics from 189 European companies (French. British or West German). compared with data on American firms from a 1980 "Study of Corporate Ethical Policy Statements"	European firms were significantly less likely to have adopted codes of ethics, which spread into Europe through U.S. subsidiaries. While ethical issues transcended national boundaries, code content still revealed distinct national emphases.	M	HR, L, E	O
OECD (1998)	Content analysis of the codes of corporate conduct of 182 firms	There is wide variance in implementation and compliance provisions and Monitoring is most often performed internally.	G	HR, L, E	O
Peters and Enderle (1998)	Survey of 133 international NGOs on their views of transnational corporations	Transnational corporations urgently need to reassess their global responsibilities to overcome the prevailing skepticism among NGOs	G	HR, L, E	S
Williams and Pei (1999)	Comparative content analysis of annual- reports and web sites of 172 companies from four Asia-Pacific nations (Australia, Singapore, Malaysia, and Hong Kong)	Firms from Australia and Singapore provided comparatively more social disclosure information on their web sites than in their annual reports; no differences observed for Malaysia and Hong Kong.	M	HR, L, E	O
Environics International Ltd. (2000)	Interviews with over 25,000 citizens in 23 countries on 6 continents	Summary statistics point to an increasing interest in and attention to CSR on the part of global consumers.	T	HR, L, E	S
Quazi and O'Brien (2000)	25-item survey using Likert scale rankings (1 to 5) for statements regarding CSR. Administered to food and textile manufacturers' CEOs in Sydney. Australia (n=102), and Dhaka. Bangladesh (n=218)	CSR is two-dimensional and universal in nature (2000: 34). Differing cultural and market settings in which managers operate may have little impact on their ethical perceptions (2000: 34).	G	NS	I
Rondinelli and Berry (2000)	Content analysis of 38 MNC (more than $1 billion in sales across industries and groups) environmental performance reports	Similar sustainable development programs were found across industries / firms of different sizes. Firms had both internally and externally directed CRS programs.	G	E	O
UNEP (Corporate 2000)	Selected companies were given a score ranging from 0 (not reported) to 4 (complete reporting) on 50 elements of environmental CSR.	Reports for each company are available from the web page via the hyperlink.	G	E	O
1st dimension: G = global: M = multinational; T = transnational; NS = not specified					
2nd dimension: HR = human rights: L = labor; E = environment; NS = not specified					
3rd dimension: I = ideological; S = societal: 0 = operational: NS = not specified					
The table presents the international CSR studies' results only (i.e., CSR data gathered across national boundaries).					

Figure 2.9 presents Arthaud-Day's (2005) cross-cultural CSR study, which is useful when considering the HKCI industry with its structure of local and international main contractors. From this development of domains and perspectives, Arthaud-Day (2005) developed a three-dimensional model of transnational CSR, not unlike

Carroll's (1979) model referred to in Figure 2.3, but with the social issues on the Y axis as content domains; "ideological, operational and societal" perspectives on the Z axis and strategic orientation on the X axis. If the three domains in Arthaud-Day's (2005) model are increased to seven constructs for the CSR principles and seven core subjects identified in ISO 26000 (2010) on the Y axis, the categories of Social Responsibility Philosophy are drawn from Carroll's model for the Z axis and corporate size is used as the Strategic Orientation on the Y axis, it forms an excellent conceptual model for research into CSR by reference to ISO 26000 (2010) and is shown as Figure 2.17 in Section 2.8.

2.3.5   Can SMEs "do" CSR? (Sarbutts, 2003)

In a like manner to Berle and Means' 1932 focus on the 200 largest corporations in America (11th printing, 2010, pp. 18-46), Bowen's (1953, p. 3) seminal work on corporate social responsibility was

> *"primarily concerned with the social responsibilities of large corporations in the United States. The term* business [emphasis in original] *when not otherwise qualified, will refer to the several hundred large corporations which we think of collectively as big business. … A discussion of the social responsibilities of our several million smaller enterprises would be both useful and important, but it would require special treatment beyond the scope of this volume".*

And so it remained, to large extent, until the end of the 20th Century, with Thompson & Smith (1991) observing that the most striking characteristic of SME-CSR was the limited studies (only 8 articles on CSR in SMEs) and no progress on the SMEs CSR goals, policies or practices. As already noted in Section 2.3.2, the European Commission (2011, p. 1) has ostensibly addressed the issue of SMEs and CSR but, in its memo expanding on its new definition of CSR, dismissed the SME-CSR issue in one sentence. This, therefore, begs the question posed by Sarbutts (2003).

Different countries classify small and medium sized businesses by different "head count" numbers, as follows, but approximately 50 seems to be an acceptable general standard:

(i)   Australia (Small Enterprise < 20; Medium Enterprise < 200 (ABS, 1999);

(ii)   European Union and the UK (Small Enterprise < 50; Medium Enterprise < 250 (European.Commission, 2011; UKBIS, 2010);

(iii)   Hong Kong (Small and Medium Enterprise (Manufacturing) < 100; Small and Medium Enterprise (Non-manufacturing) < 50 (HKSARCSD, 2012).

The study of ethics and of CSR in SMEs and in particular, SME's 'small business ethics' had received little attention up to 1999; the "inattention of commentators to business ethics to small business is not only an oversight but also a mistake if they wish to make their work of relevance to business owners and practitioners" (Spence, 1999, p. 163). She pointed out that small businesses in the UK in 1996 accounted for 99.1% of the 3.7 million UK enterprises, almost half the employment and a third of the turnover of the private sector. The percentages were similar, but the figures were larger 13 years later as shown in figure 2.10 (UKBIS, 2010); and, approximately ¾ of SMEs are sole traders with no employees. The situation is similar in America where, in 1980, small firms made up 97% of the total business population and provided jobs for 55% of the total labour forces (Wilson, 1980). In Hong Kong, the situation is similar with small to medium businesses employing half the total number of private sector employees (HKSARCSD, 2012).

Figure 2.10 The UK stock of enterprises, employment and turnover (UKBIS, 2010)

	Number			Share of enterprises, employment and turnover by size of enterprise UK private sector, start of 2009.
	Enterprises	*Employment*	*Turnover*	
		(1,000)	*(£ million)*	
All enterprises (no of employees)	*4,834,045*	*22,819*	*3,240,329*	
SMEs (0-249)	*4,828,160*	*13,639*	*1,588,581*	
All employers	*1,220,070*	*18,876*	*3,000,770*	
No employees	*3,613,975*	*3,942*	*239,559*	
1-9	*1,019,605*	*3,813*	*444,953*	
10 - 49	*167,670*	*3,251*	*472,272*	
50-249	*26,910*	*2,633*	*431,797*	
250 or more	*5,885*	*9,179*	*1,651,748*	

It has been recognised for some time, however that, contrary to the traditional assumption that small businesses are essentially the same as big businesses but on a smaller scale, "a small business is not a little big business" (Welsh and White, 1981, p. 18). One of the contributing causes to the difference is *resource poverty*, arising out of: a tendency to be in highly fragmented, very competitive industries; the owner-manager's salary being a relatively larger fraction of revenues; inability to

afford in-house professional services staff; higher relative cost to accommodate new government regulations and tax laws; and, severe restraints to raise finances for expansion – as "big business" becomes bigger and more sophisticated, small business must stick to fundamentals (Welsh and White, 1981).

In one of the earliest empirical studies into CSR in SMEs in America, Wilson (1980, p. 18) interviewed 180 SME owners /managers in the late 1970s, questioning "how do you see your responsibility to society?" Although 30$^+$ years ago, the results are of interest, still, because 12% said they had no social responsibility or didn't understand the term but the remaining 88% in some form or another related social responsibility actions to activities which improved their business – e.g., more customers, better employee productivity. This equates to today's term "strategic CSR" but the term hadn't been coined at that time. She concluded that their focus had to be on profitability as the struggle to survive in a competitive world consumed all their energies. Another early study compared the similarities and differences in ethical attitudes in large (> 1,000 employees) and small /medium (< 100 employees) businesses, by Longenecker, McKinney and Moore (1989), using an instrument with 16 ethically questionable scenarios. They found some issues in which the SME owners /managers were more, and some were less, tolerant of ethical behaviours (but not significantly) but there was little difference in the respondents' *ethical* views. Smith and Oakley III (1994) and Hornsby, Kuratko, Naffziger, LaFollette and Hodgetts (1994) replicated Longenecker et al.'s (1989) study, investigating the difference in ethical outlook between SME owners /managers in non-metropolitan versus urban areas; and in mid-west and southern America, respectively. The former study found non-metropolitan business people to be less tolerant than their urban counterparts. The latter's results, although similar to the original research, contributed to understanding of CSR in SMEs, in that the SME owner's value system was "the critical component of ethical dimensions that surround a business decision", rather than viewing "ethics as law" (Hornsby et al., 1994).

Three other studies on business ethics in SMEs were conducted in the 1990s. The first compared three dimensions of 'moral equity', 'relativistic' and 'contractual' dimensions between 96 SME owner /managers and 103 customers using an instrument of four questionable ethical scenarios but found only relatively small differences and did not elicit much data regarding SME-CSR attitudes or capabilities

(Humphreys, Robin, Reidenbach and Moak, 1993). The second, empirical research used 5 focus groups of 4 to 8 SME owners, found four major themes reflecting what the researchers categorised as internal "rules" for dealing with ethical dilemmas, as shown in Figure 2.11. They concluded that, although some business ethics notions were common to small business owners, other factors such as those in Figure 2.11 need to be accounted for (Vyakarnam, Bailey, Myers and Burnett, 1997, p. 1634).

Figure 2.11: Four Main Themes of Small Business Ethical Dilemmas
(from Vyakarnan et al, 1997, p. 1634)
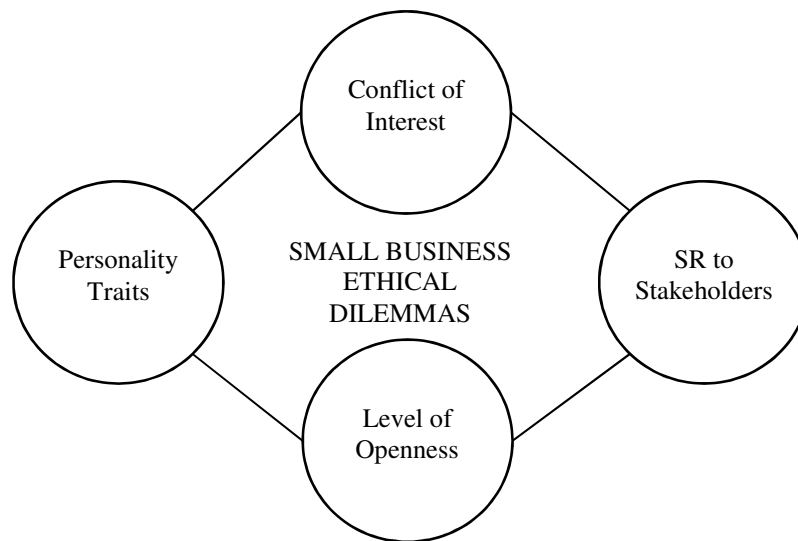
The third posited a moderating link between personal ethics and business behaviour, but the results of their empirical study (n=41 small businesses) were insufficient to test the model. However his work did add the potentially useful model developed from Trevino (1986) and also, by reference to Friedman (1970), the observation that small business owner /managers had the *right* to allow their ethical attitudes to bear on business related decisions because, unlike large corporations, they were dealing with their own money (Quinn, 1997, p. 121). Trevino has done further work on the moderators that might influence the transition from personal ethics ➡ business ethics ➡ business behaviour in the subsequent two decades. These are inserted as the moderators in figure 2.12 below (Trevino et al., 2006, p. 956). Clearly, individual influences will be a stronger moderator than contextual influences to the small business owner /manager; but perhaps the other way around in a large business.

Scholars continue to focus their CSR research and theory development on large companies in this Millennium, with the number of articles devoted to SME-CSR research only about 2% (n=104) of those identified for large company CSR research.

Very few of those papers examine potential or actual differences in CSR activities and theory for SMEs and large companies. Five, however, do contribute to this field. Sarbutts (2003) argues that CSR is in the eye of the beholder and that, because companies can only control: their actions (for social good); how they report their actions; and, the reporting accuracy as truly reflecting their behaviours and values, their CSR reputation relies on these factors. Addressing CSR from a risk management perspective, he argues that CSR is most effective when it is "close to the ideal of an organisation that flexes with its stakeholder, learns from them and demonstrates resulting changes" (p. 346). He also argues that SMEs, being flatter and not fixated on P/E ratios or shareholders, are in a better position to utilise CSR to avoid risk to reputation.

Figure 2.12: Influences /Moderators on Business Behaviour
      (from Trevino et al, 2006 and Quinn, 1997)

Categories of influences on behavioural ethics outcomes
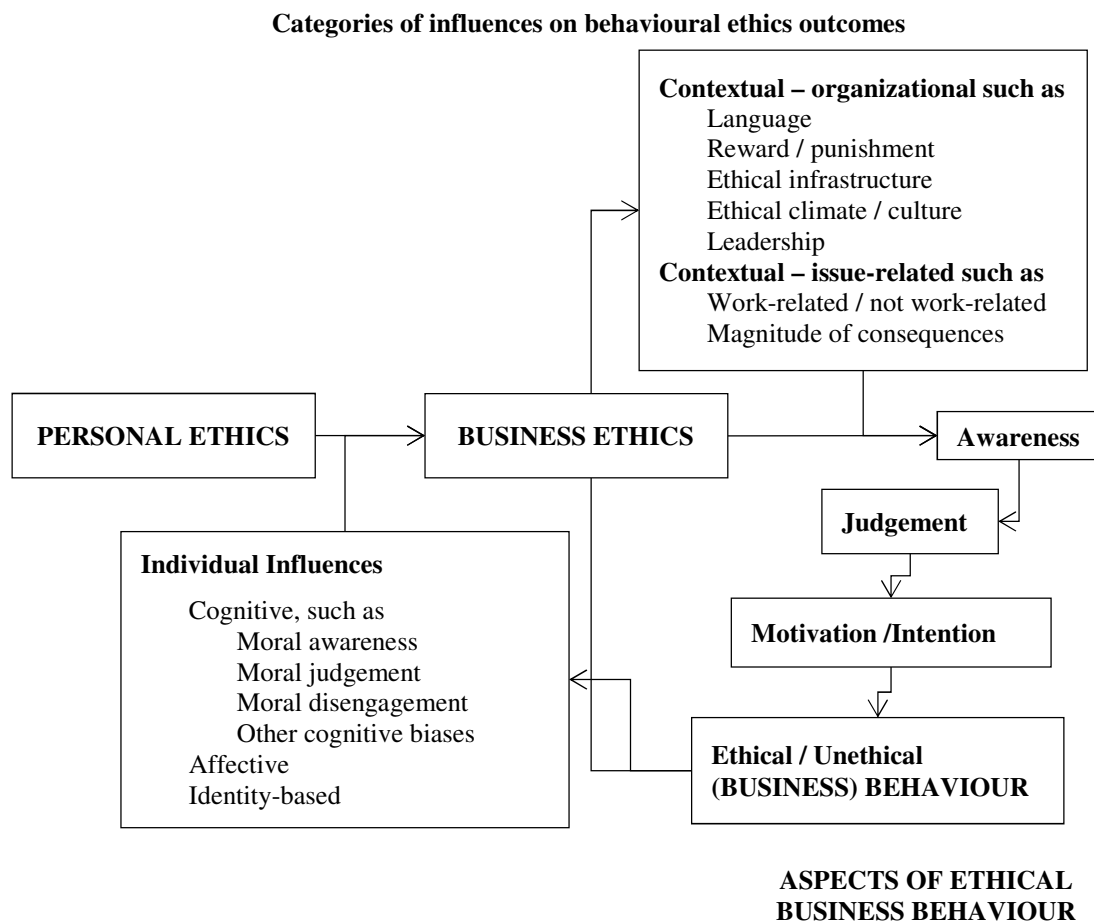
Jenkins (2004) contributes the points that (i) the common assumption that the SME sector is homogenous is wrong and 'smallness' is contextual; and, (ii) SME-CSR research has tended to pigeonhole SME as either bad or good, but that, in fact, many assumptions in the CSR literature – such as large bodies of shareholders and

stakeholders – do not apply to SMEs; that SMEs are not generally focussed on societies but on individual communities; and, that the "responsibility" in CSR actually relates to relative power, which individual SMEs do not have. She identifies divergences in CSR theory between large corporations and SMEs and argues that the problem is not the SMEs' failure to engage CSR but CSR's failure to engage SMEs (p. 52). One of the issues relating to the failure to engage SMEs as the CSR concept expands into mainstream business is the mandatory increased CSR reporting, at least for medium-sized businesses (Castka, Balzarova, Bamber and Sharp, 2004). They argue, somewhat similarly to Jenkins, by reference to a case study, that SMEs need not fear the possibility of increased bureaucracy and cost that CSR reporting might bring if they integrate the agenda into their business systems. Finally, in respect of theory development for CSR in SMEs, they argue that, similar to Welsh & White (1981), although stakeholder theory might generally be appropriate for CSR research in large corporations, it is inapplicable for SMEs for which resource theory is more appropriate. They suggest that future research should focus on integrating stakeholder theory with social capital theory, to provide knowledge on SMEs, which are less structured, and more oriented towards trust, informality and networking (Perrini, 2006; Perrini, Russo and Tencati, 2007; Russo and Perrini, 2010).

2.4   Business Ethics in Society – A Historical Perspective

Every civilisation that has marked human endeavour throughout recorded history has contained the sub-divisions of social, political and economic activity (Steiner and Steiner, 2006). They depict schematically how a range of institutions, including corporations, support markets. If their schematic is re-drawn to place corporations in the centre, as below, the resulting schematic arrangement demonstrates the institutions with which corporations must, these days, interrelate.

In early society when the social institution consisted of small communities, the political institution incorporated the regulatory and judicial functions and economic activity related to merchants and markets. There were no media and financial markets because the prominent form of exchange was by way of bartering or by reference to a commodity. Therefore, the relationship between the social, political and economic aspects of the community depended only on the community's environment, resource availability, and its cultural norms. As those societies have developed, so too has the complexity of the business-society relationship.

Figure 2.13: The inter-relationship of institutions
(Based on Steiner & Steiner, 2006, p 7)

REGULATORY

Protect the public and investors from dishonesty, danger and fraud

JUDICIAL
Protect property rights, encourage investment by making dispute resolution predictable

FINANCIAL

Mobilise capital for saving, borrowing and lending

POLITICAL
Make economic policy, collect taxes, provide social safety nets, check and balance business power

CORPORATIONS
Including large multi-national corporations and small to medium enterprises

MARKETS
Including: labour, raw materials, consumer goods and services and financial markets

CULTURAL - SOCIETY
Impart values, habits and norms in family, religious or educational institutions and in the community.

MEDIA

Inform the public and stimulate commerce with advertising

The development of the concept of, and much of the debate about, CSR and the business-society relationships occurred in the West, particularly in America (Weissman, 1984; Hemphill, 1997; Reich, 1998; Hemphill, 1999; Aaronson, 2003) and was until recently, driven primarily by Western business ethics and economic theory. Western economics and economic enterprises can be traced to Greek philosophy, particularly Aristotle's ideas (Wren, 2000) and are founded on the disciplines of ethics, philosophical psychology and metaphysics, in that order (Wishloff, 2009). It is therefore useful to consider the Grecian ideas of economic exchange and trace them through to modern-day CSR.

2.4.1 Business Morals: Ancient civilisation to the Middle Ages

Around 8,000 BCE, the resource endowment differences between the Fertile Crescent (from modern-day Israel to Western Iran and Turkey and from where Western civilisation evolved) and the Yellow River and Yangtze River valleys in China (from where Eastern civilisation evolved) required different styles of farming and animal husbandry (both economic activities) (Drew, 2010). Drew (2010) theorises that the differences between the resource endowments of wheat, barley, peas, lentils, olives, cattle, sheep and goats in the Fertile Crescent and those of

soybeans, mung bean, pigs, cattle, poultry, fish, silkworms and millet (in the North) and wet rice (in the South) in the Yellow River and Yangtze River valleys in China resulted in the differences between the Western and Eastern cultures of today.

What is interesting and pertinent to this research is that Drew (2010) theorises that these differences in farming and animal husbandry impacted upon the socio-political contexts and social structures of the two developing civilisations. These, in turn, resulted in the Western culture developing *hedonic* (individualistic, low power distance, low uncertainty avoidance and masculine) cultural values and the Eastern culture developing *agonic* (collectivist, high power distance, high uncertainty avoidance, feminine) cultural values. That is, from the very dawn of civilisation, economic /business climates and activities impacted on the political and social development of the two civilisations. Furthermore, Drew (2010) theorises that these differences in economic /social activities and world view impacted on the development of the two cultures' different religio-philosophical belief systems: the Eastern focus on "how" and community and the Western focus on "why" and independence.

By 2,500 years ago, the Western religio-philosophical belief system, as exemplified by Greek philosophy, was "deeply concerned with the question of which properties made an object what it was and which were unalterable changing the nature of the object" (Nisbett, 2003, in Drew, 2010 p. 47). By observation, Aristotle had developed his 10 categories of things which have substantial reality – the first being the substance or essence of the thing and which does not admit variation or degree – and the remaining nine categories being "accidents" or attributes of a substance (Wishloff, 2009). This formed the basis of all people being equal as human beings (or modern-day human rights). Aristotle considered that the use of a person's skills or goods in trade to achieve a profit, *chremestistike*, was ignoble and inimical to a virtuous life, but he was nevertheless concerned "with 'fair deals' and the issue of justice" – distributive justice in dealing with distribution of wealth in a society and commutative justice in economic exchanges (Wren, 2000, p. 110).

Following the Greek tradition, the patricians of the Roman Empire held a fierce hatred for the merchants. Notwithstanding this, the Roman state contracted out mining and coinage, road building and tax so that the government could dedicate itself to military expansion and political annexation; and business provided the

money for these activities. It was not until Augustus (63 BCE-14 AD, BBC, 2012a) that tax collecting was returned to the state – thus turning many businessmen into civil servants – that stability was established and the Roman Empire secured (Eells and Walton, 1974).

St Augustine (354 – 430) confirmed that, in the eyes of the Catholic Church in the late Roman period, money-making was morally suspect "the businessman … may conduct himself without sin, but cannot be pleasing to God" (Marshall, 1982 in Vogel, 1991b). St Thomas Aquinas (1225 – 1274), the great medieval scholar, turned to Aristotle for inspiration in reasoning based on the principles of the reality of physical things (Wishloff, 2009). St Thomas Aquinas was concerned about the 'just price' in economic exchanges, which was not static but contingent upon circumstances such as: time, place and future needs. The just price formula originated in Roman law and required that the price, or value, of a thing comes from common estimations by persons in general, not individuals, of the usefulness of the things being exchanged (McMahon, 1991). Aquinas also viewed money as a fixed and stable measure of value – and loans of money "as non-saleable, and thus not within the purview of supply and demand" (McMahon, 1991, p. 215). Therefore, Aquinas' and his contemporaries' condemnation of interest (or usury) was consistent with Roman law and the Church's canon law of the day; noting that the Middle Ages (5th to 15th Centuries) was a "*do proles*" rather than a "money" economy – meaning it was a period of 'you do for me; I'll do for you' (McMahon, 1991).

Fr. Johannes Nider was one of the 15th century scholastics who wrote to "reconcile the new contractual relations, which sprang from economic expansion, with the traditional morality expounded by the Church" (Tawney, 1952 in Wren, 2000). What sets him apart was that his book *De Contractibus Mercatorum* ("On the Contracts of Merchants") printed posthumously in 1468 by Eulrich Zell, one of Gutenberg's apprentices, was one of the very earliest manuscripts published by printing press and considered to be *incunabula* or part of the birthplace of printing (Wren, 2000). Nider's book according to Wren (2000) provides a starting point for reconciling the changes to business ethics over the past 500 years and "an opportunity to examine how a Scholastic of the Middle Ages tried to reconcile over a thousand years of Church teaching and philosophical discourse about trade with a world that was becoming more secular" (Wren, 2000, p.117).

Nider, following St. Thomas Aquinas, advocated: the principle of a just price, to be determined by the market as the arbiter of values; that, what we would call nowadays as insider trading, to speculate on private rather than public knowledge added no utility and was "to sin most gravely". He stipulated, contrary to the modern concept of *caveate emptor* (let the buyer beware), the merchant should exercise *caveate venditor* (let the seller beware) of simply letting the market determine the morally just price, in order to protect his soul because advantage would accrue to the seller who, if acting without scruples, induced a buyer to pay more than a good was worth (Wren, 2000). In keeping with the later times, Nider differed from Aquinas by acknowledging that money "like other wares, varied in value 'in the estimation of men' and that the 'common estimation' (another way of saying the market price) could fluctuate and the banker could either have a profit or loss" (Wren, 2000, p 115). Thus, Nider's emphasis was on the merchants maintaining their morality.

In summary, the progression of Western thought and the relationship between merchants undertaking commercial undertakings, society and the states (through Roman and Canon law) to the end of the 15th century was rooted in the establishment of moral standards. However, this is not to say that all commercial undertakings were performed in an ethical manner. Far from it; as noted by Vogel (1991b, pp. 103-4) "if one is engaging in an activity that is regarded as immoral to begin with, why should one care about performing it in an ethical manner? Pre-reformation capitalism … rested on the dictum 'a profit is a profit, however it is acquired … It was by morally sanctifying the pursuit of profit that Protestantism made business ethics possible".

2.4.2   Corporations and Society: the 16th to the 18th Century

The 16th Century was a turbulent period for Europe following Martin Luther's publication of his *95 theses* in 1517. Also, at this time, the focus of trade moved from the Mediterranean to the Atlantic Ocean and trade with the "New World" (primarily due to advances in ship-building and navigation), thereby giving the Atlantic states of Spain, Portugal, England, France and Holland an advantage (Eells and Walton, 1974). Towards the end of the 16th Century, about 500 years ago, the predecessors of the modern corporation were created, or chartered, by some of these European governments to undertake economic activities determined to be in the interests of their respective states (Bendall and Bendall, 2007); for example, the

English East India company was chartered on the last day of 1600. Similarly, during this period, the corporate form (and the modern labour union) were developing from the late medieval guilds to challenge church power through transcending from individual persons to legal organisations (Cheney et al., 2007).

This period between the Middle Ages and the era of laissez-faire has been called the Mercantile era when the structure of European society, mindful of the sorry lessons of medieval localism and the controls of feudal lords and independent towns, changed to a structure of Nation States. Government subordinated business to its national purposes and implemented policies of protectionism, bureaucracy and autocracy. In France, mercantilism peaked under M. Jean Colbert and in England under the influence of Mr. Thomas Mun, a Director of the English East India Company (Eells and Walton, 1974). However, mercantilism could not withstand the increasing pressures to reduce state regulation and control, thereby giving more freedom to business under the philosophical drive of the laissez-faire doctrine, which provided the conceptual foundations of the modern business, by way of such writers and thinkers as David Hume, John Locke, Adam Smith, Thomas Jefferson and James Madison. These principles included *freedom of association, ownership and private property, constitutionalism, pluralism* and *liberty* to anchor and stabilise the new ideology and the *free market, competition ground rules, sanctity of contracts, business laws* and *political liberties* to enable the business corporation to become the core of industrial society (Frederick, 2006). It was Adam Smith who provided the primary impetus, arguing that the 'invisible hand' of a competitive free market would turn self-interest of individuals into socially beneficial employment. However, it was not until the early 19th Century, when England's trade dominance meant it had little to fear from international competition, that his philosophy was freely adopted on both sides of the Atlantic (Eells and Walton, 1974).

2.4.3   Setting the Stage: The Nineteenth Century

Some link CSR's American roots to 19th Century philanthropy (Hirschhorn, 2004; Matten and Moon, 2008). However, although philanthropy and fraternity were ideas commenced in America during the 19th century, through the Enlightenment's humanitarianism and Christian precepts (Heald, 1970), the pre-1914 and post-1914 worlds were radically different (Eells and Walton, 1974). Nevertheless, the next period of great upheaval in Europe and subsequently America was the Industrial

Revolution (and the Second Industrial Revolution) between the latter part of the 18th Century and the latter part of the 19th Century. This period set the stage, as it were, for the business issues in Europe and in America to develop up to the post World War II period and the advent of the CSR concept and are therefore worthy of review.

The industrialization on both sides of the Atlantic caused civil unrest as large numbers moved from the country side into the manufacturing centres or cities. For example between 1801 and 1871 the number of people in the UK involved in manufacturing increased from 20% to nearly two-thirds (Blowfield and Murray, 2008). During this period of unrest, the legal form of most (but not all) businesses evolved from what was then known as a joint stock company into that of a modern limited liability company ("LLC"), or corporation. At its start, Adam Smith was not an advocate of the joint stock company (Blowfield and Murray, 2008), saying

> *"being the managers rather of other people's money than of their own, it cannot well be expected that they should look over it with the same anxious vigilance with which the partners of a private copartnery frequently watch over their own" (Smith, 1776 in Crowther, 2004, p. 42).*

The LLC had become a legal (as opposed to a natural) person, distinct from the people who run it, or the people who invest in it; and it can go to court. By limiting liability it can shield the owners (or investors /shareholders) and the people who run it from liability for the actions of the company but it cannot be sent to gaol (Bendall and Bendall, 2007), although the people who run it may be sent to gaol for illegal activities in the running of the company.

At the beginning of the 19th Century, America was recovering from the devastating effects of the War of Independence. However, assisted by the impetus of the opportunities that arose from the Napoleonic wars in Europe, it was a time of high economic and population growth (Eells and Walton, 1974) resulting in periods when labour was in great demand for this early industrial expansion such that it made good sense to at least be considerate of the workers' conditions – from the perspective of business self-interest (Heald, 1970). There were early indications in the first few decades that community conditions and economic interests were interwoven – for example, the spread of company towns for textiles, iron and steel and railroads in America, England, Scotland, and Europe, such as Robert Owen at

New Lanark in the UK and Boston Associates in America (Heald, 1970). Although the good intentions were somewhat defeated by the drive for profits and competitive pressure in America of the early 1840s, largely caused by falling prices and Irish immigration (Heald, 1970), Eells and Walton (1974) argue that the economic growth to industrialisation in America "took off" between 1843 and 1860.

After the American Civil War of 1861 to 1865, "an ambitious industrialism" led to continental expansion and the transfer of sovereignty in America from a mercantile aristocracy and plantation managers to industrial captains. The Civil War marked the transition in America from a mercantile society to an industrial society (Eells and Walton, 1974, p. 63), during which time. the narrow view of self-interest driving consideration of the workers' condition often led to paternalism which slowly gave way to welfare being defined by society and not by business alone (Heald, 1970). Moreover, by this time, competition between industrial and agricultural countries; cartels and small businesses; and, employers and employees; inevitably favoured the former in every case throughout the developed world (Eells and Walton, 1974, p. 40), rewarding the employer and denying the workers, society was starting to react to this imbalance. The reaction was to be summed up in Marx and Engels' *Capitalist Manifesto* in 1848 and *Das Kapital* by Marx in 1867 advocating the universe of matter, class struggle and proletariat victory. Whilst this intensified struggles between workers and business, Darwin's *On the Origin of Species* (2003, first published 1859) which proposed biological evolution based on survival of the fittest and Spencer's extension of it to the theory of social order gave social /industrial competition the force of natural law (Eells and Walton, 1974). Not all businessmen of the time were convinced by social Darwinism, as the term came to be known, and some businessmen recognised "increased responsibilities and duties" by way of philanthropy, vindicated by the growth of the Social Gospel movement (Hoffman, 2007): "philanthropy is the dynamics of Christianity – Christianity in action" (Heald, 1970, p. 15). The concept was affirmed by Andrew Carnegie's article in June 1887 entitled "Wealth" which characterised "surplus revenues as trust funds" (Kirkland, 1962 in Heald, 1970). During the latter part of the century, increased globalisation (and continued colonisation) resulted in corporate activities crossing national boundaries such that the period from about 1872 to World War I is frequently characterised as the peak of economic globalisation (May, Cheney and Roper, 2007).

The growth of giant corporations in America, made possible by the New Jersey legislation of 1889 that legalised one company purchasing the stock of another company, in the last decade of the 19th century was one factor that made the pre- and post-World War I business climates so different. By the end of the 19th century, the mode of business expansion transited from combinations /federations of smaller companies to consolidation and integration (Eells and Walton, 1974, p. 69). Meanwhile, laws passed in America and in Western Europe addressed emerging business issues for a range of industries such as the formation of trusts, use of child labour, and safety (May et al., 2007).

Legislation enacted by governments (Blowfield and Murray, 2008) and market forces, such as the shortage of labour which made it practical good sense to consider the welfare of companies' workers (Heald, 1970), caused corporate activities to become more regulated and, to an extent, accountable to the society by the start of the 20th Century. By that time, as now, the LLC made possible multinational corporations ("MNCs") and encouraged entrepreneurship, but it was also accused of being the root cause of stress to the business-society relationships as: the powers of large corporations become a threat to society; and, the LLC form caused the tension between shareholders and corporate managers (as foreseen by Smith) through encouraging managers to focus on short term results (Blowfield and Murray, 2008).

One other factor which contributed to defining the business-worker relationship was that America, by this stage, had developed a culture of free labour, 80 years after the defining case of Mary Clarke, Woman of Colour (1821) (Steinfeld, 1991, in Brody, 2010), which provided for absolute proprietorship of a worker over her /his person. This meant that, although America was probably unique in never regarding unions as illegitimate or illegal, individual rights took supremacy over collective rights. The courts had also restricted the labour movement in America, favouring anti-union employers, such that: "black lists, yellow-dog contracts, court injunctions, club-wielding police and industrial warfare were emblematic of the industrial half-century from 1865 to 1914" (Brody, 2010).

However, although collective bargaining was not a feature of the American economy at the end of the 19th century (and, indeed not until after 1935), what the 19th century lacked and the 20th century was to supply was

"a rationale … in which social responsibility was clearly seen as a charge not merely upon individual conscience and concern but upon corporate resources as well" (Heald, 1970, p. 19).

2.4.4   Responsibilities of Business – 1900 to 1920

The turn of the century, in America and elsewhere around the industrial world, was a time of change, largely driven by international competition and worker-corporation differences which required political, government-led responsibility, rather than social responsibility of business (Eells and Walton, 1974). In America, for example, from 1900 through 1920, under the banner of the "Progressive Era", additional legislation was enacted. However, the corporate consolidating practices (Eells and Walton, 1974) and the uneven distribution of wealth during the progressive era led to growing societal disapproval (Hoffman, 2007) such that much of the government regulatory effort was a political compromise, weaker than the populists demand for social transformation (May et al., 2007).

However, in America, the corporate consolidating practices (Eells and Walton, 1974) and the growing societal disapproval with this uneven distribution of wealth during the progressive era (1890 – 1918) (Hoffman, 2007) which, together with economic growth after both wars, led to the American society, more than other Western societies, being ready for the CSR concept in 1950s and thereafter. Thus, it is relevant to contrast the pre-World War I situation in America with that of Britain, Australia and Hong Kong, and the consequences of the differences.

2.4.4.a.   Britain

Contrary to the situation in America, Britain did have well-developed unions in the early years of the 20th century despite the fact that, from the mid-19th century, Britain "had the most permissive commercial laws in Europe" (Cottrell, 1980, in Maltby, 2005). Although few restrictions were added by the Companies Acts of 1900 and 1907, by, and during, World War I, Britain was moving towards a period of nationalisation. Three of the major issues that were of concern to society, and business in particular, during World War I were: (1) the advancing tide of government intervention interfering with limited companies' autonomy; (2) the introduction of taxation by way of the Excess Profits Duty ("EPD") in 1915 on

businesses (previously exempt from taxation and regarded as holding agents for the individuals owning them) to fund the war; and (3) labour relations with a matching labour (union) bargain to the EPD in the form of the 1915 Munitions of War Act which legislated a union no-strikes clause, dilution of trades by unskilled labour and overtime restrictions (Maltby, 2005). The EPD was seen as 'curiously business-oriented" (Middlemas, 1979, in Maltby, 2005). Of most relevance to the social divergence between America and Britain, however, was that by 1918 the government had "direct charge of shipping, railways and canal transport: it purchased about 90% of the imports and marketed over 80% of the food consumed at home" (Pollard, 1983, in Maltby, 2005). Malty (2005) argues that the reaction of business at that time in its reporting at AGMs of the business case for business activities to gain popular social support in World War I is not dissimilar to the reaction of business by way of CSR reporting in modern times.

By the end of World War I, therefore, Britain had already started moving towards the so-called "Post-war Consensus" policies that marked the end of World War II, the major features of which were that: governments accepted a commitment to maintain full employment; an acceptance of and some encouragement to the role of trade unions; a mixed economy with a large role for state ownership of the utilities, state intervention and economic planning; a welfare state with services provided out of general taxation representing social citizenship; and, a belief that government could play a positive role in promoting equality through social engineering (Kavanagh, 2011). However, these policies led to economic decline during the 1960s, 1970s and through to the early 1980s, relative to other European countries and America. In the early 1980s, when America was going through the economic and social turbulence and the associated CSR debate, Britain's economic and social turbulence was concerned with the social changes being brought about in the Thatcherism era which led to a tighter legal framework for unions; a spread of privatisation; abandonment of government-driven full employment policies; means testing of welfare state benefits and a more market driven economy (Kavanagh, 2011).

2.4.4.b. Australia

Australia and America, as products of Anglo-Saxon colonisation can be thought of as distant cousins. Many similarities in parallel histories link the heritages of

America and Australia but their approaches to industrial relations have been diametrically opposed (Brody, 2010). For Australia, the world's largest exporter of wool by 1840, producer of one third of the world's gold between 1851 and 1861 and heavily reliant on export income from grains and minerals in the latter part of the 19th century, international trade was fundamentally important by Federation in 1901 (Brody, 2010). With all of its export commodities being land-intensive primary industries, Australia (and New Zealand "home on a sheep's back") enjoyed the highest material living standard (as measured by per capita GDP) of any country in the world, as land was a relatively abundant commodity (Harper, 2002). During the latter part of the 19th century, immigration was encouraging in order to build up a population sufficient to defend the country in case of invasion. Immigrants were filling the cities but wages favoured those who worked in the primary industries generating (1) pressure to develop a secondary industry base, and (2) industrial disputes as the poorly paid city dwellers competed for higher paying work, resulting in crippling strikes in the primary (and related) industries, often put down with ruthless violence by the authorities in support of employers (Harper, 2002).

The political parties at Federation represented the opposing sides of a three-way debate: the Free Trade Party, the Protectionist Party, and the Australian Labor Party ("the ALP"), which had (unlike America) grown from the organised trade union movement of the 1890s (Harper, 2002). The Australian population was under 4 million, slightly less than America's population in 1800, and Federation gave the opponents an opportunity to settle class struggles and a quid pro quo of protecting Australia's budding secondary industries (Brody, 2010). Three years after Federation, the ALP won government power and introduced the Commonwealth Court of Conciliation and Arbitration to settle industrial disputes (Harper, 2002). Deakin's Protectionist Party-ALP coalition government came to power in 1905 and in 1906 increased duties and enacted the "New Protection" legislation, designed to spread the benefits of tariff protection to workers and consumers. The legislation included the Excise Tariff (Agricultural Machinery) Act, which doubled duties on stripper-harvesters, subject to the suspension of duties where manufacturers made unwarranted price increases or failed to pay a fair and reasonable rate of wages. Australia had embarked, in isolation from the rest of the world, on what some have called a *great social experiment* which, through the then-available wealth of the highly productive primary industries, it could afford (Brody, 2010; Lack, 1986).

One manufacturing company, the Harvester Co., established in 1893 by H. McKay built an improved stripper-harvester for wheat and by 1904, having expanded internationally, threatening the trade in North American agricultural equipment, and had overseas earnings of £70,000, making it the largest manufacturing exporter in the Commonwealth (Lack, 1986). Despite legal advice that the Excise Tariff (Agricultural Machinery) Act was unconstitutional, the Harvester Co. applied for exemption from excise duties under this Act and the application was selected as the test case. In his celebrated Harvester judgment of November 1907, Justice H. B. Higgins, while praising McKay's Sunshine Harvester Works as *'a marvel of enterprise, energy and pluck'*, decided that *'the normal needs of the average employee, regarded as a human being in a civilized community'*, dictated that an unskilled labourer should be paid a basic wage that "*must be enough to support the wage earner in reasonable and frugal comfort*" in isolation from the wage earner's productivity (Harper, 2002; Lack, 1986). Although the Act was subsequently declared invalid and void by the High Court (Plowman, 1991), Higgins, in his Harvester decision, established the principle of the male basic wage, thereby linking tariffs to wages in a symbiotic arrangement for the next 60-70 years.

Other countries which could also be described as "developing countries" at the time, such as America and Canada, did not try to divorce wages from productivity – thereby insulating wage fixing from market forces (Harper, 2002). This market imbalance in Australia was systematically compensated for by government protection to insulate Australian secondary industry and impede the entry of foreign manufactured goods and led to cycles of wage and tariff rounds, a "general disinterest in production efficiency", "soft-bargaining" and "comparative wage justice" and a "schizophrenic division between industrial relations and personnel management" (Plowman, 1991, p. 3). However, falling world primary produce prices over the years eroded the wealth that enabled this arrangement to survive. That the arrangement was persisted with for nearly all of the 20th Century led to ever-reducing international cost competitiveness (Harper, 2002).

The general rates of protection increased fourfold in the three decades following the Harvester decision and Australia continued with high levels of natural and artificial protection through to the 1950s. International shipping and production forces in the 1960s required further protection. The average duty on imports bearing protective

rates was 26% in 1949. This rose to some 32% in the early 1960s. The average effective rate of manufacturing protection rose to 46% by 1970, with some items as high as 120% (Plowman, 1991). However, in 1966, the basic wage was abolished and union disenchantment led to significant industrial disputation; and in 1973 the government implemented a 25% across-the-board tariff cut – cuts that continued to the 1990s (Plowman, 1991). Thus, in Australia from the turn of the century through 1950 to the 1990s, the overriding social issues were not the strength and power of business but the strength and power of the unions versus the tariff-basic wage nexus and falling world competitiveness of its industries including primary production.

2.4.4.c.   Hong Kong

Hong Kong, without the similarities of frontiers, indigenous decimation, gold rushes and vast resource benefits leading to strengths in primary production, but also with an Anglo-Saxon colonial heritage, can also be considered a (more) distant cousin. However, Hong Kong was as lacking in resources as Australia and America were resource rich, with largely mountainous terrain, no major rivers or forests and no mineral wealth (Owen and Shaw, 2007). Britain had occupied Hong Kong in 1841 and used it as a staging point for conducting the First Opium War against China's Qing Dynasty's government. (Szczepanski, 2013). Indeed, following its founding as a British Colony in 1841, the British Foreign Secretary scathingly described it as a "barren rock with hardly a house upon it" (Lord Palmerston, 1841, in Owen and Shaw, 2007, p. 1). Hong Kong was then ceded to Britain as part of the Treaty of Nanking of 1842, which ended the First Opium War, and became a Crown Colony of the British Empire (Szczepanski, 2013).

As Britain became more concerned for the security of its trading colony in the latter part of the 19th Century, it firstly negotiated a perpetual lease of the Kowloon Peninsular after the Second Opium War under the First Convention of Peking in 1860 and then a 99 year lease over the New Territories – from Kowloon Peninsular north to Shenzhen Bay and the 200 surrounding islands under the second Convention of Peking. Thus, in 1900, Hong Kong's future as a British trading colony was assured for at least the forthcoming century but it was not the developing industrialised nation of its colonial master.

2.4.5   Business, Trusteeship and Community: the 1920s and 1930s

By the 1920s, Frederick Taylor's "scientific management movement" was firmly established, advocating that better management would lead to more consistency; but a revisionist movement suggested business should be more responsive to human needs as well as the needs of production (Hoffman, 2007). According to Mees (2009), Henry Gantt, famous for developing the visual tool for measuring programmed and actual progress of projects (now used almost universally in the construction industry) and a former colleague of Frederick Taylor in proposing the scientific method (Ganttchart.com, 2013), was the first author to articulate a clear argument for business to assume social responsibilities in the post-World War I period, arguing that business had to adopt a broader social role to see off the rising threat of communism (Gantt, 1919, in Mees, 2009). Shelden, an executive in Rowntree and Co, in the UK influentially wrote specifically on social responsibilities for top management in 1923 (Hoffman, 2007). Similarly, Donham (1927a; 1927b; 1929), writing on emerging business responsibilities, ethics and research, opined that businessmen who controlled the production, distribution and finance for production of goods that were changing society should act as the leaders of the associated society changes, and focus more on social responsibility.

In response to criticisms that the factory labour concept was detriment to society, many large corporations developed industrial welfare programs, such as providing company towns and education, recreation, and socialisation for workers, seeking to produce simultaneously good workers and good citizens; but, the "corporate programmes were always about *legitimation* as much as they were about community or public service". (May et al., 2007, p. 4, emphasis in original). Corporations in the 1920s began to portray themselves as indispensable and responsive internally to employees and in their external public relations campaign. From 1922 to 1929, following the depression of 1921-2, the 1920s was a decade of prosperity, partly due to the increase in production efficiency from Frederick's scientific management and partly due to spreading technological achievements; it was the booming phase of the second great industrial revolution (Eells and Walton, 1974). However, a key element of it in America was the "stimulation of the construction industry which was due, in part, to the growth of cities" (Eells and Walton, 1974, p. 75).

From an institutional viewpoint, it was a decade in which business and government learned to coexist under the legislation of the progressive era, and when the internal strife and racketeering in American unions, which severely weakened them, left the way open for corporations to assume greater employment-welfare responsibility on their own terms (Hoffman, 2007). Corporations grew rapidly and by 1925 the top 25% of firms on the NYSE controlled 80% of the total assets of all listed firms (Hoffman, 2007, p. 60). It was a decade when the community chest movement in America provided both ideas and patterns to help shape philanthropic policies; and to establish relationships strong enough to subsequently withstand the tests of the Great Depression (Heald, 1970, p. 117). The community chest movement arose basically due to a need to eliminate fraud, duplicity and inefficiency in the distribution of charitable donations being made by corporations. Thus, the notions of corporate philanthropy, trusteeship, codes of conduct and the like were all "alive and well during the 1920s … [o]nly the Great Depression of the 1930s and the Second World War stifled and slowed the widespread adoption of CSR" (Frederick, 2006, p. 7). In summary, the evolution of organised corporate social activities, the developing institutional corporate characteristics, such as public relations, service, trusteeship and public welfare of the 1920s, have become institutionalised management functions today for large corporations (Hoffman, 2007, p. 68).

Business, and the changing position of ownership from being an active to a passive agent were topics of interest, as were the increasing size of the business unit (Berle and Means, 2010, p. 64), the issue of management "trusteeship", and whether or not corporate managers had the right to spend shareholder property on social projects (Berle Jr, 1931; Dodd Jr, 1932; Berle Jr, 1932). It was also a time of high business activity, before the Great Depression, after which the common belief was that the root cause of the stock market crash of 1929, which precipitated it, resulted from:

> *"the inherent instabilities of a capitalist system … that emerging, modern corporate institutions were an integral part of the flawed system and thus part of the problem" (Bratton and Wachter, 2008, p. 102).*

The prosperity of the 1920s, founded on a booming construction industry and the automobile industry, could not be maintained. The heady days of the 1920s turned into a nightmare at the beginning of the 1930s. During the first three years of the 1930s, 100,000 American workers on average, were fired weekly (Eells and Walton,

1974). President Roosevelt ushered in the New Deal with "soberer, less dramatic business of administering resources and plans …" (Eells and Walton, 1974, p. 79).

In an otherwise clear and excellent review of the development and current state of CSR in America, UK, Canada and France, Freeman and Hasnaoui (2011) assert that, 80 years ago "the first article to appear discussing CSR looks at the responsibilities of corporate managers as trustees in providing 'safety, security and means of support for that part of the community which is unable to earn its living in the normal channels of work or trade'" (Berle, 1932, p 1365 in Freeman and Hasnaoui, 2011). Whereas the citation and quotation are correct, the timing and context ascribed to the article are not (Bratton and Wachter, 2008). The point that Berle (1932, p. 1365) was making was not that the corporate managers were 'providing safety …' but that a major function of the securities of

> *"a few hundred large corporations … is to provide safety, security and*
> *means of support for [the owners of the securities] … Historically and as a*
> *matter of law, corporate manages have been required to run their affairs in*
> *the interests of their security holders".*

Moreover, in fact, the referenced article was a response to Dodd's (1932) article which in turn was a response to Berle's (1931) article. These articles and Berle and Means' book (1932 book, reprinted in 2010) were primarily in respect of the issues of trusteeship and whether or not corporate managers had the right to spend shareholder property on social projects – that is, whether corporate giving was valid.

However, two legal issues stood in the way of increased corporate giving. One arose out of the fundamental principle of whether or not a manager had the right to give away shareholders' property and the other was the possibility of tax deductibility for charitable donations. The latter was resolved by the 5% Amendment in the Revenue Act 1935 passed on 14 August. Another problem, being the labour strife that was also buffeting the New Deal, was resolved by the Wagner Act of 1935 which stopped the unfair practices of company domination of labour organisations, leaving the way clear for collective bargaining of union contracts (Brody, 2010, p. 65). The decade closed in America with the publishing of Barnard's influential classic: *The Functions of the Executive* in 1938, which encapsulated the need for a top-down moral leadership process and extended to the expectations of employees and what

we now call stakeholders – "the stakeholder model of the firm" (Mees, 2009, p. 4). However, from the business-community relations perspective, the 1930s was a dark decade and it was not until the approach of World War II that business confidence and improved optimism for social prospects grew together (Heald, 1970).

The discussion above, confirms Eells and Walton impression (1974, p. 12) that:

> *"the businessman has never been a beloved figure in history; no fantastic loyalties have attached themselves to him. His cults, few in number quickly vanish but his monuments – bridges and skyscrapers, factories and aircraft and spacecraft – are everywhere and everywhere taken for granted."*

Although they are referring to the businessman (as was the case in those days – but now 'business') Eells and Walton's (1974) comment could be specific to the CI. In fact, one of the interviewees for this research noted that the problem of taking the monuments of the CI for granted is a major challenge to the industry's efforts to improve its image and its social responsibility.

2.4.6   A Changing Business Environment: WW II and the 1940s

The American business response to the war effort had not only helped to win the war but had renewed confidence in business itself (Eells and Walton, 1974; Heald, 1970). However, costs of the war effort were unprecedented, consuming 57% of national income (compared to 25% for the Civil War and even less for World War I) requiring 3 years to adjust back to a peacetime economic perspective (Eells and Walton, 1974). The war forced business and government to work together for mutual survival and reflect on the "forced marriage" between them of the New Deal (Eells and Walton, 1974). During the war, Staley (1941, in Heald, 1970, p. 298) wrote "modern industry makes more than the objects that come off its assembly lines: it makes living conditions for human beings", a prescient observation for the times but one which now is widely recognised as being one of the precepts of CSR. The business community was helping to transform the American economy and its societal structure and was, itself, being forced to change by the societal changes that it had helped to bring about. It was not possible to return to the pre-war business conditions after 1945.

Following the immediate demands of a return to a peace time economy and the end of the need for a form of patriotic corporate philanthropy, prosperity continued in the late 1940s, but the prosperity was tempered by concern over the alarming developments in the spread of communism which troubled most Americans (Heald, 1970). Thus, as business leaders examined their prospects in the late 1940s, they became aware that democracy and the private enterprise economy was under threat in the post-war international upheaval (Heald, 1970). This caused them to reflect on their potential role in strengthening democratic society (Merrill, 1948; Cole, 1949; Heald, 1970). This was well stated by Abrams, the chairman of the Board of Standard Oil of New Jersey (now Exxon) and a "blue-blooded titan" of industry (Frederick, 2006), "the long-term interests of the shareholders cannot run counter to the long-term interests of the American public (1948, in Heald, 1970, p. 270).

2.5   Theory Development and Application

2.5.1   Theory Development: the 1950s to the Present

The combination of all this development of the intertwined nature between business, government and society resulted in America being ready for CSR as a concept to develop and grow in the 1950s, as the business community gradually, and not always unanimously, demonstrated a willingness to accept an enlarged sense of social obligation (Eells and Walton, 1974, p. 247). There is general agreement that CSR's origins and the study of the doctrine of CSR commenced in the 1950s (e.g., Carroll, 1999; de Bakker et al., 2005; Marens, 2008). (Frederick, 2006, p. 8) identified the three core issues of the 1950s as being: "corporate managers as public trustees; balancing competing claims to corporate resources; and philanthropic support of good causes". The development of the former has been discussed in the previous section. The dilemma caused by the second issue was debated throughout the 1950s with Eells (1959, p. 41) proposing a middle ground between a *traditional* view of the corporation to maximise profits and a *metrocorporation* view with limitless social obligations, being a *well-tempered organisation*, balancing the best interests of share-holders, customers, suppliers, employees and the public "into a rational view of business operations not too far removed from the established premises of corporate practice". The third, according to Frederick (2006) was doable.

2.5.1.a.   The 1950s: the CSR doctrine is established

The scholar who gathered all of the concepts discussed above into a single CSR conceptual framework, providing the challenges to industry but not necessarily the answers, was Bowen, in "Social Responsibilities of the Businessman" (1953), said by many to be the seminal or landmark work on the modern concept of CSR (e.g. Davis, 1960; Carroll, 1991; Carroll, 1999; Frederick, 2006; Steiner and Steiner, 2006). Following Brown's (2008, p. 3) conclusion that a suitable theoretical framework for all social and political theory is that it must be grounded in history, it is worthwhile to review the doctrine's development during the decade and this was chronicled through the pages of the Harvard Business Review ("HBR"), which were the rallying point of numerous authors: business executives, philosophers, theologians, consultants, professionals and lay people, arguing that business must accept its social responsibilities (Frederick, 2006, p. 8).

Abrams (1951) Chairman of Standard Oil of New Jersey (now Exxon), "fired the 'opening salvo'" (Frederick, 2006, p. 8), directed towards managers. He noted that important changes had occurred affecting all groups with a stake in the American economy, leading to management acquiring the "characteristics of a profession" with responsibilities to stockholders; to increase profits to secure a competitive position; to contribute to a satisfactory way of life for employees; to provide pricing stability to customers; for restoration of public trust; to assume economic leadership; and "to show by example that individual objectives can best be served when they are identified with the common good" (Abrams, 1951, p. 34). Ragan (1952) encouraged business leaders to help solve economic problems of small communities; and Jones (1953, p. 142) spoke about the encouraging quality of colleges in raising business studies of the management function "above machines into management". In the same year that Bowen (1953) wrote his influential book, Bradford (1953, p. 8) warned that business fundamentals now had to address politics and pressure groups, counselling business to respond with its own form of propaganda; whilst Collier (1953, p. 38) called for business leadership to establish close relationships with all fields of human endeavour in a "changing, growing and infinitely exciting world". In the management-employee area, Saltonstall (1953) spoke of management's failure to address workers' job satisfaction; and Turner (1954, p. 86) called on

management to assist in the worker-foreman relationships as part of "modern management's responsibility … to administer a complex social system".

In a more normative and religious based article, Neibuhr (1954, p. 37) urged the use of Christianity to provide a counter pull on self-interest "for the sake of harmony of the human community"; and Demos (1955) wrote on the philosophy of business and a good society. These and other similar focussed articles promoted responses in the HBR "From a Thoughtful Businessman" section of letters from practitioners, which conducted a lively debate on the issue throughout the decade. For example, Weir, amongst others, responded to Demos (1955) saying that the "development of a consciously accepted social responsibility is already far advanced in the business world and will advance much farther" (Weir, Bentley, Fleisher, Speers and Shaw, 1955, p. 136). Drucker (1955, p. 35), the management guru, weighed into the debate stating "recent developments make violation of moral and social standards as serious a managerial failure as technical or economic incompetence"; and, referring (a) to Ohman's (1955) "skyhooks' concept of using vague intangibles to elevate managerial minds and (b) to a sense of "special significance" being the key to leadership, concluded that the greatest management challenge was to integrate intellectual, social and moral skills into one "balanced and organised practice of management" (Drucker, 1955, p. 40). By 1957, in a return to the normative arguments of Neibuhr, (1954), Johnson (1957) argued that Christian concepts provided the most fruitful frame of reference by which to review business realities; and, Ohman (1957, p. 51) wrote again urging managers to search for a [re-defined] managerial philosophy in the circumstances of "important background changes taking place in our society".

That the concept was progressing by 1958 is evidenced by Blum's (1958) article on the use of a "social audit" (as outlined by Bowen (1953)) to improve "awareness of the problem of giving meaning to work" (p. 85) and recommending the process to promote a broader concept of productiveness to include human values and an interest in individuals "*for their own sake*" (p. 86, emphasis in original). Cole (1958) wrote on the "transcendental" aspects of business intentions and the forces to which they are subjected - personal, social and intellectual; and Selekman (1958; 1959) wrote on the dangers of cynicism being directed by pressure groups against the moral, social and ethical postures of corporation executives and teachers of business;

and on the merits of the manager as a decision making leader, respectively. On the other side of the argument, Levitt (1958) produced "a blast around the corporate world" (Frederick, 2006, p. 8) with his article "The Dangers of Social Responsibility" saying that the profit motive "is simply not fashionable today … It has been dying a lingering, unmourned death for 10 years" (p. 43), and recommended that business should recognise its goal is being "long-range profit maximisation" (p. 49). That this was a controversial stance to take is evidenced by the HBR editors who found the need to insert a commentary "… This point of view also deserves full consideration – the subject is too important to leave anything to doubt or take anything for granted" (Editors, 1958). Finally, Sheldon (1959) to close the decade, observed the gathering problems in labour relations and recommended that business get into politics to offset the disproportionate union influences in part and in part to politically support business.

By the end of the decade, the CSR concept was well progressed as outlined by Davis (1960) in his discussion of the three questions being asked as the culture of society changed. Those questions were: "why do businessmen have social responsibilities, if in fact they do; how does a businessman know in what directions his social responsibilities lie; and, if businessmen fail to accept social responsibilities incumbent upon them what consequences may be expected?" (p. 70). He concluded "although the next 50 years will bring major social changes, business should perform effectively in this instability because it is geared to change …" (Davis, 1960, p. 76). We can now look back and see that, in general, he was right.

2.5.1.b.   Formalisation of the concept in the 1960s

The debate continued in the pages of HBR, California Management Review and Business Horizons in the 1960s when six articles specifically referred to corporate social responsibility in the title or abstract and at least another 30, 12 and 25 letters and articles, were on the business-society relationship in those three journals, respectively, alone. It was a decade in which there was significant growth in attempts to formalise the concept or at least to state what CSR meant (Carroll, 1999). For example, Davis (1960) identifies the concept as being "nebulous" but interestingly created an effective argument for long-term payback; that is, strategic CSR, and also effectively enunciated the concept of stakeholder theory, long before either concept was developed as formal theory. He suggested that "*social*

responsibilities of businessmen need to be commensurate with their social power"
(p. 76, emphasis in original). Similarly, Frederick (1960) wrote on the growing
concern /consciousness of the problems created by business power in a democratic
society, rendering the old business responsibility philosophy to be out-dated,
requiring a new, adequate theory to be developed in its place.

In the opening editorial comment to one of the first empirical studies of ethical
behaviour in business "How Ethical are Businessmen?" (Baumhart, 1961), the HBR
Editors stated "Even after a detailed study by questionnaire and depth interview, we
can't give a final answer [to Baumhart's question]" (p.6). Spurred by an article by
Levitt which stated:

> *"the businessman exists for only one purpose, to create and deliver value*
> *satisfactions at a profit to himself. . . . If what is offered can be sold at a*
> *profit (not even necessarily a long-term profit), then it is legitimate … The*
> *cultural, spiritual, social, and moral consequences of his actions are none of*
> *his occupational concern" (Levitt, 1961, in Baumhart, 1961),*

Baumhart (1961) surveyed the 5,000 readership of HBR and received 34%
(n=1,700) replies. He asked amongst other questions for a response to the following
"For corporation executives to act in the interest of shareholders alone and not also
in the interest of employees and consumers, is unethical". Five out of every six
executives who responded did so affirmatively (Baumhart, 1961, p. 10).

2.5.1.c.   Legitimisation of the concept in the 1970s

CSR and its variants, such as Corporate Social Performance and Social Audit,
emerged as terms in the 1960s and as accepted business practices in America since
the mid-1970s (Matten and Moon, 2008; Wood, 1991). One of the driving forces for
CSR adoption was that business and society writers (possibly reflecting changing
societal attitudes) worried that "at present, business has seldom enjoyed so much
power with so little responsibility" (Eberstadt, 1977, in Wood, 1991, p. 694). The
concept was given legitimacy in America by a corporate leadership group, the
Committee for Economic Development (1971, in Steiner and Steiner, 2006, p. 122),
in a landmark work *Social Responsibilities of Business Corporations* (Carroll, 1999)
which identified three concentric circles of responsibilities:

- An *inner circle* – of responsibility for the economic functions;

- An *intermediate circle* – recognising changing social values and priorities; and,

- An *outer circle* – being business contributions to improve the social environment.

The *Statement on Corporate Responsibility* (Business Roundtable, 1981, in Steiner and Steiner, 2006, p. 122) added further weight to the concept and theory of CSR, reinforcing the idea, in America at least, that corporate "economic responsibility is by no means incompatible with other corporate responsibilities to society". The three circles equate to the three principal elements of social responsibility of *Market actions*: competitive responses to forces in markets; *Mandated actions*: programmes required either by government regulation or by negotiated stakeholder agreements; and *Voluntary actions*, that go beyond legal, regulatory, or negotiated mandates. The third element, particularly, has developed as CSR's hallmark in America since the 1970s (Steiner and Steiner, 2006). These "principal elements" also roughly correlate to Wood's (1991) institutional, organisational and individual principles of legitimacy, public responsibility and management discretions, respectively.

Figure 2.14: Arguments for and against CSR
          (From Davis, 1973, pp. 313 to 321)

Argument for	Argument against
Benefits Long-run self-interest	Reduces Profit Maximisation Focus
Benefits Public Image	Increased Costs of Social Involvement.
Benefits Viability of Business	Lack of Social Skills
Avoidance of Government Regulation	Dilution of Business's Primary Purpose
Matches Changing Socio-cultural norms	Weakened International Balance of Payments
Benefits Diverse Stock-holder interests	Business has enough power already
Let business try	Lack of Accountability
Business has the resources	Lack of Broad Support.
Problems can become profits	
Prevention is better than cure	

Thus, although definitions proliferated in the 1970s, (Carroll, 1999) it was a decade during which, even contemporaneously, Friedman's classical economic doctrine (1970) whilst obviously a correct statement of agency theory, became untenable for many, with business and academia responding in the subsequent decades. For example, the concept of a single-minded profit maximisation focus for management has softened to "management … may settle for policies which owe more to

satisficing than maximising behaviour" (Davis and Pointon, 1996). Vinten (2001, p. 45) reinforces this view, stating "stake holding does not present a governance dilemma, other than the usual need to adjudicate among competing priorities. It is the very essence of governance". However, although these arguments of targeting satisficing results and adjudicating amongst stakeholder priorities seem to be a logically sound method of managing a firm, the practicing manager (and the Board) must address the arguments for and against CSR, as developed by Davis (1973) – with most remaining relevant today.

2.5.2 Growth and spread of "explicit" CSR in and from America

Numerous writers link the growth of CSR in America to the activities of non-business entities "such as the civil rights, peace and environmental movements of the last half century (Hirschhorn, 2004, p. 447). Others link its subsequent growth in America and elsewhere to reaction against abuses of human rights in factories and corporate agriculture: Union Carbide in Bhopal, the Exxon Valdez oil spill, Royal Dutch/ Shell Group behaviour in Nigeria, Nike sweatshops in Vietnam, Nestle marketing of powdered milk formula in developing countries, among others and more recently the corporate finance scandals of, and the immoral management behaviour in, for example: Enron, Arthur Andersen, WorldCom, Parmalat, Tyco, Ahold, Rebar Group, Societe Generale, internationally; and in Australia, HIH, the Australian Wheat Board, James Hardie and numerous state banks; and so on (e.g., Chakraborty, Kurien, Singh, Athreya, Maira, Aga, Gupta and Khandwalla, 2004; Kooskora, 2006; Dahlin, 2007; Young and Thyil, 2008; Burton and Goldsby, 2010) – that is, social movements against capitalism (Amaeshi and Adi, 2007).

Many American firms have adopted or at least claim to have adopted explicit social responsibilities. This has not been so common elsewhere until recently when the language and practice of CSR began to be adopted elsewhere – in Europe, particularly, and in Africa, Australasia, South America, South-east Asia (Matten and Moon, 2008) and Japan (Kawamura, 2004). However, there are still significant differences, such as much lower philanthropic activities in the UK, for example (possibly due differences in corporate tax rates), where corporate community contributions amounted to $428 million as opposed to $4.8 billion in America (Brammer and Pavelin, 2005). Also, at least in the early part of this century, CSR

did not receive the same levels of attention on company websites in Europe (UK=66%, US =53%, French 29% and Dutch 24%) (Maignan and Ralston, 2002).

Institutional, as opposed to agency, theory can be used to explain the global spread of CSR (Matten and Moon, 2008) by providing a basis for the motives of managers, shareholders and other stakeholders, mutual responsiveness and interdependencies to be explored across national, cultural and institutional contexts. They also argue that the American explicit CSR derives from its national business systems. On the other hand, in Europe particularly, and also in other parts of the world heavily influenced by European institutions, CSR has long existed but it has been implicit, related to the values, norms and rules associated with the mandatory and customary requirements that corporations needed to address. Matten and Moon (2008) observe that corporate attitudes vary across a spectrum from (a) explicit CSR in liberal market economies to (b) implicit CSR in coordinated market economies.

One area of intense debate amongst practitioners and academics is the strategic implications /role of CSR in organisations. This has been coupled with research into the possible application of numerous theoretical constructs to examine the business-society relationship such as stakeholder theory, institutional theory, agency theory, corporate citizenship and more recently resource-based theory and corporate governance. A related area of debate has been the relationship between CSR and corporate financial performance based on a premise that performing business-related and socially-oriented activities are mutually exclusive demands for a firm's scare resources, therefore implying that "profits and social performance cannot be maximised simultaneously". The debate is neatly condensed into the question "Is there a business case for virtue?" (Vogel, 2005b).

2.5.3   ISO 26000 – Guidance for Social Responsibility

Following an ISO investigation of the CSR concept and an ISO technical conference, the ISO went to its national standards bodies in October 2004 with a proposal for ISO 26000: Guidance on Social Responsibility (Bowers, 2006). This proposed standard was seen as a further input to sustainable development (Brodhag and Talière, 2006). The working group continued the development of ISO 26000 over the next five years (Castka et al., 2004; Castka and Balzarova, 2008b; Castka and Balzarova, 2007; Castka and Balzarova, 2008c; Castka and Balzarova, 2008a)

and reported the arguments posited in its favour by nominated experts. In anticipation, ISO 9001 (Quality Management Systems – Requirements) was trialed as a management tool in a case study for use by SMEs for implementing CSR in the UK and found to be practicable as a concept for "running businesses profitably yet in a socially and environmentally responsible way" (Castka et al., 2004, p. 148). Siegele & Ward (2007) saw the new standard as a possible step towards stronger involvement of multilateral environmental agreements (MEAs) and corporate social responsibility. Schwartz & Tilling (2009), however, saw it as a possible tendency to decouple complex CSR issues of poor working conditions, weak regulatory compliance, and corruption often encountered in the production context in low-income countries in the organizational context.

Figure 2.15: Schematic overview of the ISO 26000 arrangement
(ISO, 2010, p. ix)

Clause 1
Scope
Guidance to all types of organisations, regardless of their size or location

Clause 2
Terms and definitions
Definition of key terms

Clause 3
Understanding social responsibility
History and characteristics; relationship between social responsibility and sustainable development

Clause 4
Seven principles of social responsibility
Accountability
Transparency
Ethical Behaviour
Respect for stakeholder interests
Respect for the rule of law
Respect for International norms of behaviour
Respect for human rights

Two fundamental practices of social responsibility   Clause 5
Recognising social responsibility ⟷ Stakeholder identification and engagement

Seven SR core subjects   Clause 6
Organisational governance
Human rights | Labour practices | The Environment | Fair operating practices | Consumer issues | Community involvement & development
Related actions and expectations

Integrating social responsibility throughout an organisation   Clause 7
Relationship of the organisation's characteristics to social responsibility
Understanding the social responsibility of the organisation
Practices for integrating social responsibility throughout the organisation
Communication on social responsibility
Voluntary initiatives on social responsibility
Reviewing and improving the organisation's actions and practices relating to social responsibility
Enhancing credibility regarding social responsibility

Maximising an organisation's contribution to **Sustainable development**

Annex: Initiatives for social responsibility

In the event, ISO 26000 was published in November 2010 and Diao (2010, p. 175) saw it as "solving the problems of current CSR standards … and ISO 26000 would be the best CSR standard for general practice in the future" especially for Chinese firms; whilst Hoivik (2011) saw it as an opportunity to serve as a model for SMEs, using a process whereby strategy, business innovation, personal development and continuous learning are interlocked with understanding social responsibility (p 1067). The arrangement of ISO 26000 is shown in figure 2.15 and the content of the principles, core subjects and issues is summarised in Appendix C.

2.5.4   Corporate Social Responsibility in Hong Kong

Hong Kong's civil population, according to government reports was 277,740 in 1900, up from 33,000 in 1851 (Anon, 2012). The population doubled to 561,500 by the end of World War I and was recorded as 880,000 in the 1931 census (Goodstadt, 2006). The population increased to about 1.6 million by the time of the Japanese invasion in 1941; mainly due to it becoming a refuge for thousands of mainland Chinese fleeing from the advancing Japanese in the Sino-Japanese war of 1937. However, by the end of World War II, many residents fled, due to the severe food shortages, reducing Hong Kong's population to 650,000 (BBC, 2012b). After World War II, Hong Kong became a free-port, or entrepôt, under British rule and hundreds of thousands of former residents returned, joined by similar numbers of mainland Chinese fleeing the civil war between the Nationalists and the Communists (BBC, 2012b), increasing the population to around 2 million by 1951.

The government's laissez-faire policy, which had hitherto resisted compiling trade statistics for the previous 3 decades (Goodstadt, 2006) was then severely tested in the period 1951-52 when the American blockade of China during the Korean war was extended to include Hong Kong. The government found itself short of trade figures to negotiate an exemption from the US embargo for Hong Kong exports and its position as an entrepôt collapsed (Goodstadt, 2006). Hong Kong then enjoyed a revival in the 1950s based on light industry, such as textiles, but social discontent and disputes by the poorly paid workforce became rife during the 1960s culminating in the 1967 riots, mainly inspired by the Chinese Cultural Revolution (BBC, 2012b).

By the 1970s, Hong Kong's thriving economy caused it to be included as one of the four regional economic powerhouses, or Asian Tigers, of Singapore, South Korea,

Taiwan and Hong Kong, based on high-tech industries (BBC, 2012b) – but all was not well. The financial system was vulnerable to crisis and scandal, with only the dynamic growth momentum preventing the undermining of social and political stability (Goodstadt, 2006). On the social side, the colonial administration remained nervous about expansion of government programmes such that: compulsory primary education was not introduced until 1971; compulsory 3 years of secondary education was not introduced until 1978; and, a modern social security programme was not legislated for until 1995 and the Mandatory Provident Fund was not introduced until 2000 (Goodstadt, 2006). During this time, as shown below in Table 2.1, Hong Kong's population had increased dramatically to become one of the most densely populated places in the world with a population density of 6,540 per square kilometre in 2011 (HKG, 2012), up from 4,760 in 1981.

Table 2.1: Population increases in Hong Kong – World War II to 2011
         (BBC, 2012b; HKSARCSD, 1981; 1991; 2001; 2011)

Year	Population	Year	Population
1946	~ 650,000	1981	5,109,812
1951	~ 2,000,000	1991	5,674,114
1961	3,129,648	2001	6,708,389
1971	3,936,630	2011	7,071,600

Thus, by 1982 when negotiations commenced between Britain and China as to Hong Kong's future, the population had increased 8-fold in the 36 years since the end of World War II, largely through continued immigration from China coupled with a relatively high birth rate. Hong Kong had been transformed to a dynamic city-state of over 5 million inhabitants, with a thriving industry sector owing to the cheaper lands set aside for it in the New Territories (Gill and Leinbach, 1983). However, the population was split (for various reasons) into two sides – for continued British rule or for Chinese rule after 1997 – and they were "living as though there were no tomorrow, and, in fact there might not be: if China so chooses she could regain the New Territories within a twenty-four hour period" (Gill and Leinbach, 1983, p. 119) – by turning off the water. "[I]t was not viable to return the leased New Territories alone as this area contained much of the basic infrastructure for Hong Kong, particularly its water supply" (Nugent, 1996, p. 8). Gill and Leinbach (1983, p. 121) pointed out that although wages were low compared to Western Nations, they were among the highest in Asia, and that, while the laissez-faire government policies

remained in Hong Kong, "corporate social responsibility may not work in Hong Kong because it is a special case … there is not a single soul … that would know how to resolve the perceived inequalities fairly without destroying the entire system".

Kwong and Shing (1985, p. 221), responding to Gill and Leinbach (1983), presented the case that, in fact, Hong Kong's then (and arguably now) laissez-faire economic system was secured by a comprehensive code of law that is "designed to provide the maximum degree of freedom but with a minimum of those very restrictions which make possible and guarantee that freedom. It is buttressed by an independent judiciary". They concluded that, as a resourceless economy, Hong Kong had to export to survive, which meant that it had to balance a profit-making focus in parallel to the preservation of goodwill of business. Moreover, whilst accepting that Hong Kong's corporate officials were conservative, they conducted research to indicate that corporate officials made daily management decisions consistent with their concepts of corporate social responsibility. Consequently, the per capita income had doubled between 1973 and 1982.

On 19 December 1984, Britain and China signed the Sino-British Joint Declaration under which Britain agreed to return not just the New Territories, but also the Kowloon Peninsula and Hong Kong to China and China agreed to implement a "One Country Two Systems" arrangement by which Hong Kong would continue as a trading city embracing capitalism and enjoy the limited political freedoms that it had as a British colony (HKSAR, 2012), thus resolving some of the uncertainty over the city-state's future. However, that future and then dealing with 1997 handover issues remained the prime focus for the rest of the century – the discussion of some CSR precepts was to come later, along with other changing demographics in Hong Kong. Notable among these, with the reduction of the fertility rates after the 1960s and the slowing of immigration after the mid-1980s, the median age of 21.7 in 1971 had increased to 26 in 1981; to 31 in 1991; to 36 in 2001; and nearly doubled to 42 by the end of 2011 (HKG, 2012; HKSARCSD, 2011; 2001; 1991; 1981).

Apart from the two articles cited above, and one article in 2000 (Burton, Farh and Hegarty) , there were no more articles published on the issue of CSR in Hong Kong until 2005. In the 2000 research, a comparison of 165 US and 167 Hong Kong business students found those in Hong Kong, whilst viewing the CSR construct in a

similar fashion to those in the US, place more emphasis on economic responsibilities and less on noneconomic responsibilities.

Between 2005 and 2012, 24 articles have been published which mention Hong Kong in their abstracts. Of these: five mention Hong Kong but are focussed elsewhere (four on mainland China); five are concerned with CSR as the environment and sustainability), including one on SME environmental initiatives cited above (Studer et al., 2008); five focus on financial and banking matters (such as dividends and tax); two are focussed on each of hotel management issues, management's religious orientation and youth services; one focusses on old age discrimination; and, two focus on general CSR issues based on empirical research.

Of the latter two, the first of these (Welford, Chan and Man, 2008) found from a sample of 491 responses, that the most important CSR issues in Hong Kong are the environment, health and safety and governance with philanthropy being least important. The second, a comparative study of CSR values of senior executives of German, Hong Kong, Japanese, South Korean and USA firms (Witt and Redding, 2012) found varying degrees of concern of their firms' role in society from Japan being the highest and Hong Kong the least. None of the articles address the Hong Kong construction industry and none, except Studer (2008), attempt to differentiate between CSR attitudes of the management of large firms to that of SMEs.

Table 2.2: CSR articles relating to the Asian Tigers, Japan and Australasia

Country	Number of articles			
	prior to 2000	2001 to 2004	2005 to 2012	Total
Hong Kong	2	1	24	27
Singapore	0	2	10	12
Taiwan	0	0	41	41
South Korea	0	0	12	12
Japan	3	3	56	62
Australia	3	6	117	126
New Zealand	2	2	14	18
Total	**10**	**14**	**274**	**298**

Of interest is that this pattern of research into CSR issues effectively commencing in or about 2000 in Hong Kong, is consistent with the other three Asian Tigers and, indeed, with the other three developed countries in Asia Pacific of Japan, Australia

and New Zealand. The pattern of article distribution is shown below in Table 2.2. Of the 498 articles containing CSR or CSP in their title or abstract published prior to 2000, only 10 (2%) relate to the Asian Tigers and to Australia, New Zealand and Japan, reinforcing the observations in Section 2.5.2 relating to the spread of CSR. A literature flow chart, including the identification of CSR articles in these seven countries is provided in Appendix L. The references contained in Appendix L are provided in Appendix M.

2.6   CSR and the Construction Industry

2.6.1   The Construction Industry ("CI")

Construction is the world's largest industrial employer (7% of world employment) (BWWI, 2013). SMEs and micro enterprises dominate the industry. 90% of construction workers worldwide work for firms employing less than ten people. In Hong Kong, the average number of persons engaged per "establishment" was 15 in 2011 (HKSARCSD, 2013). Perhaps the most notable social benefit of the CI is job provision, especially for low skilled workers. Although there is evidence that CI companies are aspiring to implement CSR, at least in Australia and the UK, Murray and Dainty (2007) suggest that the CI has been slow relative to other industries and sectors to adopt CSR. They say that the CI is "an industry motivated by turnover, profit and returns to shareholders" and recommend that a "multifaceted consideration of the application of CSR and what it means to be socially responsible in construction is arguably long overdue" (p. 4, 11). Moreover, they suggest that the CI's fragmented structure and use of multi-tiered sub-contracting can only serve to dissipate espoused CSR policies.

The CI comprises a wide range of economic activity. The majority of enterprises involved in on-site construction are specialized in terms of work type and operating locality. The CI differs from other industries in many important respects including: the CI's products are produced or assembled at the point of consumption implying a mobile workforce; and, the roles and responsibilities of each participant in the process have to be legally defined. The CI's institutional framework is largely country specific, giving local firms an advantage (BWWI, 2013). The unique combination of the physical nature of the CI's characteristics – its product, structure, demand characteristics and price mechanisms – result in general economic theory

being inadequate to assist in understanding its workings and the CI firm (Hillebrandt, 2000). The CI is perceived as being dirty, dangerous and old fashioned. Its challenge is to find a new vision where social and environmental benefits go hand in hand with lower costs and higher profits. However, the complex and fragmented nature of the sector will restrict it from making a rapid transition to a sustainability agenda – if any at all (Myers, 2005). Thus, it can be deduced that any adoption of CSR policies must be strategic and also positively related (or at least not negatively-related) to CFP to attract CI firms to voluntarily adopt CSR.

The concept of the corporate citizen has paralleled CSR as an emerging subject for about the same time (Edward and Willmott, 2008; Epstein, 1989; Hackett, 1969) and has seen some interest to CSR in the academic journals in recent years. This is, according to Barry (2003), because company marketing strategies are such that they want to get personal with us – however, companies in industrial industries (such as construction) which are not consumer-driven do not need to portray themselves as a person; they don't want to be our friends. Moon, Crane & Matten (2005) argue that corporations can be reasonably admitted to the sphere of citizenship, although Edward and Willmott (2008) argue that the concept of corporate citizenship and, to a lesser degree, CSR have been losing usage to rival concepts, such as sustainability. Scherer and Palazzo (2007) go further, arguing that the term should be replaced by "political corporate responsibility". However, if Barry is correct, and construction firms do not want to be seen as people or "friends" to their customers then neither the concept of CSR nor Corporate Citizen may apply to construction firms.

Of the 6,037 articles identified between 1949 and 2012 containing CSR or CSP in their title or abstract, only eleven contained the term "construction industry" in their title or abstract. Of these, four were UK-related (Smith, 2003; Myers, 2005; Jones et al., 2006; Barthorpe, 2010), two were Australian (Petrovic-Lazarevic, 2008; Lingard et al., 2010), one referred to the European CI (Cremers, 2009), one referred to the South African CI (Othman, 2009), one investigated organisational performance of construction companies in Taiwan (Huang and Lien, 2012), one broadly investigated CSR performance factors relevant for construction companies (Zhao, Zhao, Davidson and Zuo, 2012), and finally one investigated the case of employment of persons with disabilities in relation to organizational learning in the firm, using French construction firms as the focus (Aubouin, 2012). None of these identified

articles relating to CSR in the construction industry focussed on or referred to the Hong Kong Construction Industry.

Collectively, however, these studies identified the environment, and, health and safety as the primary external and internal CSR issues, respectively, but none investigated specifically which elements of CSR, such as those identified as principles, subjects or issues in ISO 26000 (2010), apply to the CI. Moreover, apart from Loosemore and Phua's (2011) face-to-face interviews, there appears to have been no empirical studies of the CI practitioners' understanding and opinion on CSR, in an industry acknowledged to be focussed on turnover, profit and shareholder returns (Murray and Dainty, 2007), the very things Freidman (1970) was criticised for advocating.

2.6.2   The Hong Kong Construction Industry ("HKCI")

Over the years, HKCI companies have earned a reputation in rapid construction of quality high-rise apartment blocks and office towers and through specialised techniques (HKTDC, 2012). The HKCI is critical to Hong Kong's economy, accounting for 5.6% of the GDP and 9.2% of employment in 1999 (Tang, 2001), falling to 3.2% of GDP in 2004, following the SARS pandemic, but recovering subsequently (Rowlinson, 2007). In 2011, the gross value of construction work by main contractors amounted to HK$215.0 billion and contributed HK$65.4 billion (HKSARCSD, 2013, p. 12) to the total GDP of HK$1,823.2 billion (3.6%) (HKTDC, 2013). Note that, when endeavouring to clarify apparent scale differences between these GDP figures, the researcher was advised that the HKSARCSD does "not normally compile sectoral statistics as a share of GDP. It can be done mechanically of course; by brute force … the concept is a bit more subtle".

HKCI activities are labour-intensive, dangerous and polluting; it is fragmented; adversarial and employs non-value adding multi-layered subcontracting (Tang, 2001). The HKCI is characterized by a small number of large local and overseas contractors which depend on sub-contracting (Rowlinson, 2007), a practice that can dissipate espoused CSR policies (Green, 2007). Most sub-contracting firms are part of the SME sector, which accounts for 98% of Hong Kong's business establishments but most existing efforts to engage Hong Kong's SMEs in environmental and social performance issues have had little impact on SMEs to date (Studer et al., 2008). The

number of construction sites and person employed in the industry in 2011 and 2012 is tabulated in Figure 2.16. However, there are differences between the published CI figures contained in HKTDC data with and between figures in the HKSARCSD data also referred to herein. The researcher was advised by a HKSARCSD statistician that the differences in the "statistics from [different] surveys reflects the random elements in drawing difference reporting companies in the [different] surveys"; and, issues to do reconciling sub-contracted expenditures of main contractors.

Figure 2.16: HKCI Data
          (Source: HKTDC, 2012)

Description	Mar-2011	Mar-2012 (YoY %)	Jun-2011	Jun-2012 (YoY %)
Number of Construction Sites	1,053	1,143 (+8.5)	1,062	1,157 (+8.9)
Public	466	473 (+1.5)	435	464 (+6.7)
Private	587	670 (+14.1)	627	693 (+10.5)
Employment	58,807	70,642 (+20.1)	58,609	71,721 (+22.4)
Public	30,962	31,620 (+2.1)	28,685	31,027 (+8.2)
Private	27,845	39,022 (+40.1)	29,924	40,694 (+36.0)

Vogel (2005b) observes that, from an ecological standpoint, there is a market for virtuous or relatively responsible firms but there is also one for non-virtuous or irresponsible ones. Put differently, he observes that there is little support for more responsible firms being more profitable, but CSR does make business sense for some firms in specific circumstances. This then forms the substance of the research problem. Does CSR make sense for the management of construction firms in Hong Kong and if so, to which of the construction firms – large corporations or SMEs; to what extent; in which particular activities; and in accordance with what CSR theories (if any)? Alternatively, and similarly to the observation of Hillebrant (2000) in respect of the inapplicability of general economic theory to construction, are the various CSR theories inapplicable to the CI and is the self-proclaimed adoption of CSR by CI firms in their annual reports and websites only a PR exercise?

2.7   Content, Bibliometric and Bradford Analysis

Content analysis may be broadly defined as an approach to the analysis of documents and texts (which may be printed or visual) that seeks to quantify content in terms of predetermined categories and in a systematic and replicable manner (Kassarjian, 1977). Content analysis is a scientific, objective and generalisable description of communications content. According to Kassarjian (1977),

- to be objective, the categories of analysis must be defined so precisely that different analysts may apply them to the same body of content and secure the same results, which gives scientific standing to content analysis and differentiates it from literary criticism;

- to be systematic, the inclusion and exclusion of communications' content or analysis categories is done according to consistently applied rules and the analysis must be designed to secure data relevant to a scientific problem or hypothesis; and,

- to be quantitative, perhaps the most distinctive feature of content analysis, the data must be amenable to statistical methods not only for precise and parsimonious summary of findings but also for interpretation and inference.

Content analysis may also be applied to standard interview survey procedures in which the "respondent's answer to 'open-ended' questions is recorded verbatim by the interviewer" (Scott, 1955, p. 321) and refers to the classification of responses into nominal scale categories. The extent to which the results of the complex judgement process, in which the nominal scale coding is performed by a "two-legged meter" is reproducible, that is, reliable, has itself been a subject of interest for more than 50 years (Cohen, 1960).

Barley, Meyer and Gash (1988) investigated, using content analysis by linguistic indicators, the extent to which two sub-cultures, academics and practitioners, influenced each other's interpretation on organisational culture's discourse in journal articles from June 1975 to December 1984 by reference to two competing views:

- the theory of knowledge diffusion view which presumes that knowledge flows from basic research at the Academy to its application in the field; and,

- the interests of the powerful practitioners frame the scholarly endeavours of the Academy by control of the latter's access to critical resources.

One of the earliest applications of content analysis to CSR was the development of a "Social Involvement Disclosure" scale by analysis of reported social involvement activities in *Fortune 500* annual reports 1973-74 (Abbott and Monsen, 1979).

de Bakker et al. (2005) performed a bibliometric analysis, that is, a content analysis of the dispersion of literature relative to its epistemological origins, of the two related literatures of CSR and Corporate Social Performance ("CSP") for the period from 1972 to 2002. To some, these two terms refer to the principles of corporate responsibility and the outcomes of such actions, respectively, whereas to others CSP is a broader term. On the other hand, de Bakker et al. (2005) observed that there is a striking unanimity concerning the evolution of the terms. Moreover, they assert that three views can be taken on this evolution: the progressive view that the literature has progressed from conceptual vagueness through a period of clarification to a period when theory is currently being tested; a variegational view that reflects continual introduction of new constructs; and a normativistic view that hardly any progress has been, or can be, made because the literature is primarily normative.

Moreover, de Bakker et al. (2005) observed that the number of papers remained fairly constant until about 1990 and then a steady increase could be observed which could have been through increased interest or more comprehensive recent data bases. They suggest that a "replication of the research within some distant future could provide evidence about this issue" (p.297). In fact, the preliminary review of data bases for this research project indicated a *significant* increase accelerated from 2002 onwards with more than double the number of articles in the 6 years from 2003 to 2008 inclusive than had been published up to the end of 2002. This confirmed the increased interest alternative and justified performing the analysis again.

The most commonly cited work dealing with the dispersion of the literature of a given subject among a set of journals is that of S. C. Bradford (Goffman and Warren, 1969). Bradford (1934), who was concerned with the need for an efficient service for abstracting and indexing scientific and technical literature for the progress of science and invention, hypothesised that, to a considerable extent, the papers on a particular subject are scattered throughout all periodicals with a

frequency approximately related inversely to the scope of the periodicals (p. 176). He developed what has become known as Bradford's Law (Bradford, 1934, p. 178; Bradford, 1948, p. 116):

> *"if scientific journals are arranged in order of decreasing productivity of articles on a given subject, they may be divided into a nucleus of periodicals more particularly devoted to the subject and several groups or zones containing the same number of articles as the nucleus, when the numbers of periodicals in the nucleus and succeeding zones will be as 1: n: n^2";*

and recommended a radical change to abstracting and indexing of periodical literature to be abstracting by source [as it is done now] and not by subject [as it had been done then].

Review of subsequent literature identified that Alcañiz et al (2010) and Herrera et al (2011), using a similar bibliometric technique to that of De Bakker et al (2005), extended the analysis to 2006. Since 2006, the number of articles containing the words "Corporate Social Responsibility / Performance", or their acronyms, in their title, abstract and (in the case of Web of Science articles, their Key Words) has increased by about 4,400 from about 1,600 (although Alcañiz et al (2010) and Herrera et al (2011) only identified approximately 1,100) to about 6,000; an increase of some 380%. There is a gap in the current literature relating to the epistemological evolution of CSR within the management literature over recent years, especially since the publication of ISO 26000 in 2010.

2.8 Theoretical Framework, Literature Gaps and Research Question

2.8.1 A Theoretical Framework

Despite the difficulties caused by lack of a clear and universally agreed definition, Lockett, Moon, and Visser (2006) observe "CSR has become an increasingly salient feature of business and its environment, to which managers are expected to respond". They suggest (p. 133) that CSR knowledge is best described as being:

> *"in a* continuing state of emergence … *not characterised by the domination of a particular theoretical approach, assumptions and method"* (emphasis in original).

They conclude that this continuing emergence may detrimentally affect research but that it may also reflect "a continuing lively debate". Notwithstanding this 'continued state of emergence", ISO 26000 (2010) has been published and, for the time being, establishes a reference point. Moreover, for the purposes of this research project, a theoretical model has been developed from the extant literature, by reference to the Arthaud-Day's and Carroll's (2005; 1979) 3-dimensional models (Figure 2.17). The model uses Jones et al.'s and Petrovic-Lazarevic's (2006; 2008) findings and ISO 26000's (2010) core subjects as "SR Categories", its classifications as the "Philosophy of Social Responsiveness" and company size as the "Classifier".

Figure 2.17: Measuring CSR – ISO 26000 core subjects and size
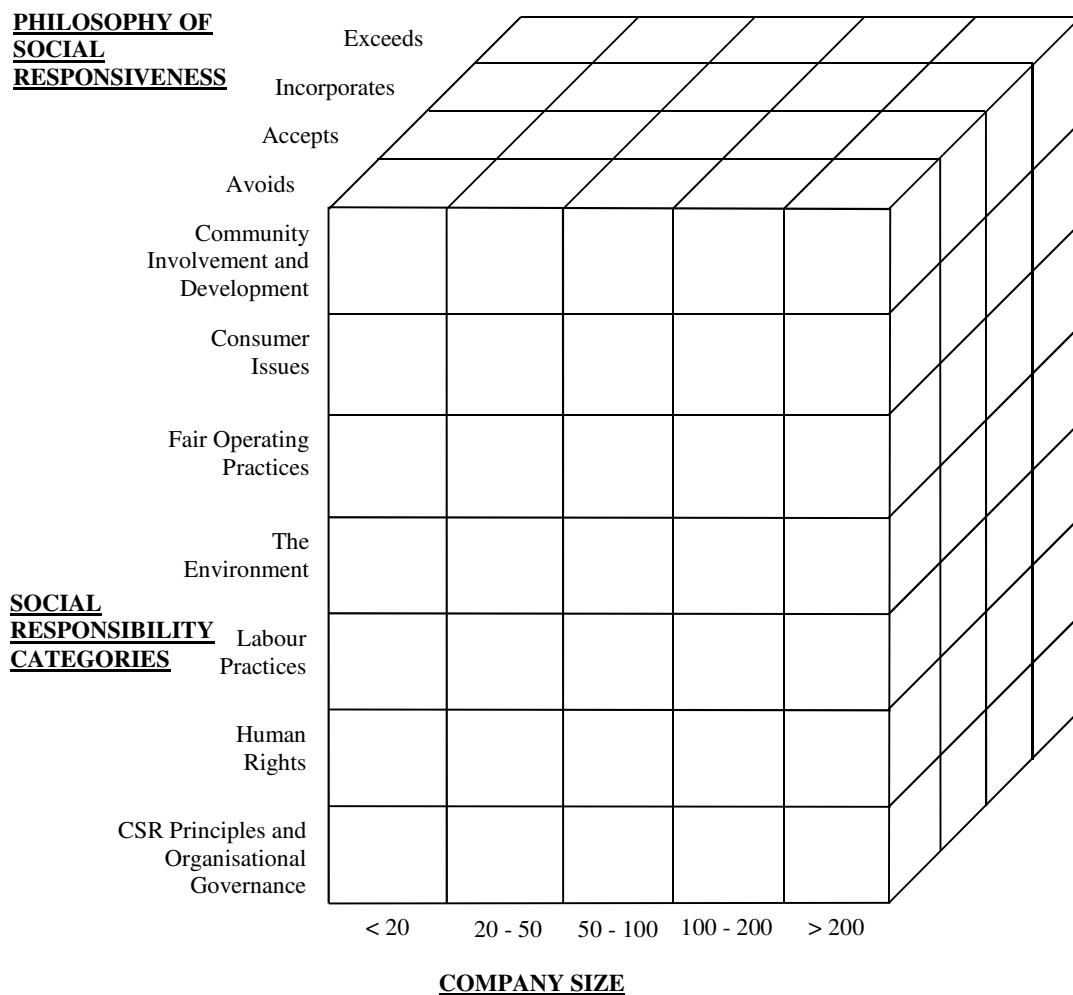
From this model, a systems framework has been developed which combines Wood's (1991) model, Carroll's (1999) analysis of theoretical developments in CSR and the identified theoretical constructs in the literature, including Zhao's CSR performance factors for construction companies (2012, p. 283). This provided a practical research

framework with the Outcomes, or the firm's CSR Practices, derived from the Social Responsibility Principles and Processes contained within the Core Subjects and Issues of ISO 26000 (2010), and as explained by the various theoretical constructs. The firms' CSR Practices Outcomes are grouped as those arising out of legislated requirements – government and community driven – and those arising out of activities from which strategic advantage can be derived, consistent with the two dimensional concept put forward by Ward and Smith (2006). The research framework is shown in Figure 2.18.

Figure 2.18: Implementing CSR – A Practical Research Framework

INPUTS *CSR Forces*	PRINCIPLES AND PROCESSES *The Firm's Management*	OUTCOMES *CSR Practices*

The Firm's Environment

Government (s)
Customers (industry)
Communities
Competitors
Advocacy groups
Philanthropic requests
Shareholders /investors
Events /crises
Multilateral organisations

Industry /Firm-specific Factors

Industry
Company size
Company values
Employees
Customers (firm)
Location
Stakeholders
Social contracts

PRINCIPLES OF CSR

Institutional principle – legitimacy
Organisational principle – public responsibility
Individual Principle – managerial discretion

CSR PROCESSES
ISO 26000 (2010) Core Subjects

CSR Principles & Organisational Governance
Human Rights
Labour Practices
The Environment
Fair Operating Practices
Consumer Issues
Community Involvement and Development

THEORETICAL CONSTRUCTS

Stakeholder Theory
Institutional Theory
Resource Based Theory
Strategic Business Case
Agency Theory

SOCIAL RESPONSIBILITY:

- Legal Compliance
- Corporate Governance
- SR Policies
- Social Impacts
- SR Programmes
- SR Activities

STRATEGIC:

- Competitive advantages
- HRM advantages
- Environmental leadership
- Health and Safety leadership
- Sustainability

2.8.2   Gaps in the Literature and the Research Problem

The literature review has identified numerous gaps in the current understanding of how, and the extent to which, the generally held concepts and evolving theories of CSR apply to CI firms. More specifically, there is no substantial evidence of the extent to which CI companies in Hong Kong or elsewhere, both large and small to medium size are reacting to, resisting, accommodating or proactively (Carroll, 1999)

addressing industry and societal forces to adopt CSR. Further, although 27 articles were found which contain "Hong Kong" in their abstracts, the few which were not specific to issues such as hotel management and the banking industry had as their focus the attitude of executives to CSR rather than what their firms were actually doing with respect to CSR. This focus runs the risk of not identifying corporate actions in the CSR domain due to the first and second dimension of incongruence identified in Section 2.3.4 (Arthaud-Day, 2005); that is, a difference between the manager's ideological attitude, the operational behaviours of the firm and the societal demands and expectations. This is especially so in respect of the majority of Hong Kong firms which make up the SME sector and which are (generally) employed as sub-contractors in the construction industry. This constitutes the first significant gap in the literature with respect to Hong Kong.

As noted in Section 2.6.1, not one of the 6,037 identified articles relating to CSR in the literature, including the eleven which related to CSR in the construction industry focussed on or referred to the Hong Kong Construction Industry. This constitutes the second significant gap in the literature with respect to Hong Kong.

2.8.3   The Research Questions and Hypotheses

Although previous CSR studies of the UK and Australian construction industries (Jones et al., 2006; Petrovic-Lazarevic, 2008) can be isolated in that the former relied only on web-based content analysis and the latter was only in respect of very large companies, they found a focus on Health and Safety Environment ("HSE"), Environmental Management Systems ("EMS") and human resource matters ("HRM"), driven (or perhaps led) primarily by legislative requirements. Jones et al (2006) also state that the fiercely competitive nature of the CI generates a focus on profit maximisation, thus potentially inhibiting CSR, especially for smaller non-listed firms. Neither of these two studies, nor any others that could be found in the literature, examines the forces for and against implementing CSR in the CI, although the recent Australian case study research (Loosemore and Phua, 2011) does indicate some forces driving its development in that market. These various findings can also assist in formulating the focus and specificity of the research questions to investigate potential strategic reasons for HKCI companies to adopt some CSR practices.

From the literature review, the prevailing theories are established as being stakeholder theory and strategic implementation of CSR for corporate sustainability and competitive advantage, and these form part of the theoretical framework for the research (Figure 2.18). These, the publishing of ISO 26000 (2010) and the insights provided by previous research (Jones et al., 2006; Petrovic-Lazarevic, 2008; Loosemore and Phua, 2011) generate a research objective to examine the extent to which CSR practices are currently implemented in the HKCI relative to the issues identified in ISO 26000 (2010), and what CSR practices, if any, are perceived as "good business sense". This leads to two research questions and two hypotheses, Additionally, the identified gap in the current literature relating to the epistemological evolution of CSR within the management literature over recent years, especially since the publication of ISO 26000 (2010), generates another research question and hypothesis.

Thus, the aim of this research is twofold: firstly to investigate the epistemological progress of the field of CSR research; and secondly to investigate which CSR issues (if any) are relevant to HKCI firms, whether they are similar to those in the UK and Australia; and, the extent to which they are strategically driven relative to the SR core subjects and issues defined in ISO 26000 (2010). The relevant factors identified in the literature generate three research questions and three hypotheses:

RQ1 Is the development of the field of corporate social responsibility research a variegational or progressive development and what are the emerging dominant theories?

$RH1_D$ The development of the field of corporate social responsibility research is progressive.

$RH1_T$ The dominant theory in the field of corporate social responsibility research has become stakeholder theory.

RQ2 To what extent do HKCI firms and their management consider that HKCI firms are meeting or exceeding their legislated and voluntary CSR obligations as described in ISO 26000 (2010)?

RH2   Large (or main contractor) HKCI firms and their management consider that HKCI contractors currently meet but do not exceed legal obligations except in the specific areas of health and safety.

RQ3   To what extent do HKCI corporate managers consider that it makes "good business sense" to implement voluntary CSR obligations as described in ISO 26000 (2010) exceeding their legislated CSR obligations?

RH3   Pursuing CSR practices and policies that meet or exceed legal obligations is perceived as a business necessity by senior HKCI management of large (or main contractor) firms but not small (or sub-contractor) firms.

2.9   Conclusion

This chapter has explored the literature relating to the subject of corporate social responsibility and traced the society-business relationship development from earliest times to today. It has investigated the development of CSR theory over the past 60 years and recent references to CSR in Hong Kong; and, the limited literature relating to CSR in the Construction industry. It has also identified the current relevant gaps in the literature which in turn has provided the aim of the research; the objectives of the research; the research questions and the research hypotheses.

CHAPTER 3.   METHODOLOGY AND RESEARCH DESIGN

"Research design is an action plan for getting from 'here' to 'there'"

(Naoum, 1998, p. 37)

3.1   Introduction and Chapter Structure

The previous chapter identified the gaps in the literature, which collectively generated the research questions and hypotheses. Chapter 3 opens with a review of the research process and paradigm before describing the research design particulars for the dissertation research project and a brief but detailed description of the methodology, the research design and the structure of the research project. It includes the development of the questionnaire; and the development of questions for the interview component of the research project. The ethical considerations are then considered and a summary conclusion is provided.

Figure 3: Format and content of Chapter 3
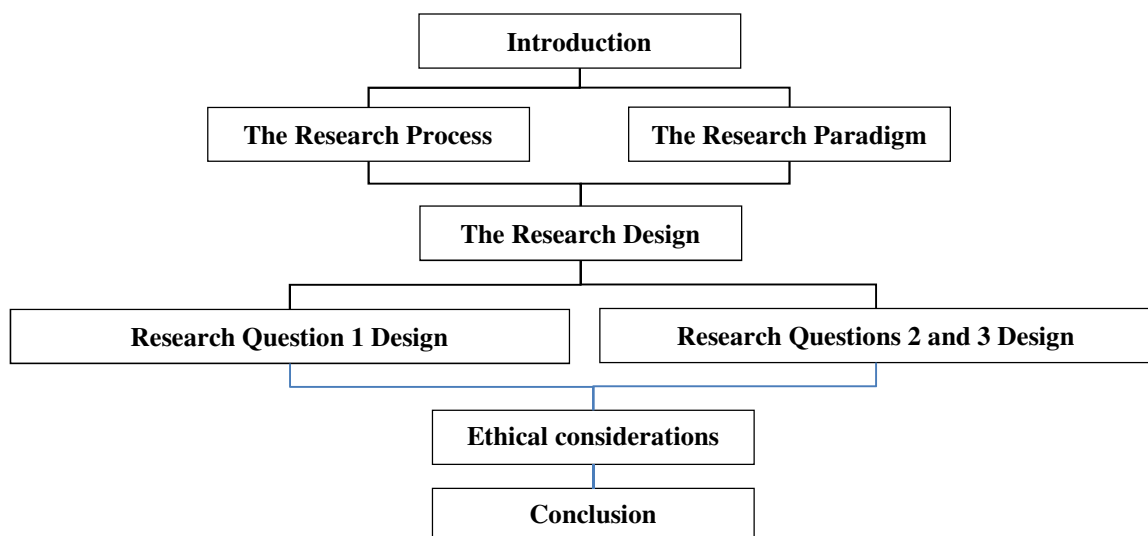
3.1.1   Background

Although the CI is an industry motivated by turnover, profit and returns to shareholders, procurement policy changes, particularly in the public sector, over recent years have been used by governments to encourage socially, environmentally and ethically responsible practices in the CI (Murray and Dainty, 2007). Hong Kong, as the world's tenth largest trading economy (HKGov, 2013), is no exception to these changes with growing interest in CSR practices, generally, including the CI sector (Rowlinson, 2007). The HKCI has no formal restriction for entry by overseas

contractors, provided that they have a "good track record" (HKTDC, 2012). The HKCA and the Construction Industry Group of the British Chamber of Commerce in Hong Kong recently published the "Construction Industry Vision 2020" in August 2012, which includes five points of strategic focus: safety and health and quality of life, environmental awareness, business ethics and procurement, improved productivity, and a viable and sustainable industry (HKCA, 2012). It follows therefore, that the strategic industry focus of these peak bodies includes corporate financial performance, corporate social performance, and corporate social responsibility – CFP, CSP and CSR.

Whilst the potential relationship between CFP, CSP and CSR remains controversial, there is some evidence linking these corporate parameters (Wu, 2006) and recent literature arguing that CSR can and should be strategically motivated (Porter and Kramer, 2006) and lead to enhanced profitability (Cochran, 2007). The fieldwork component of this research is, therefore, exploratory to investigate the current practices in the HKCI, and causal to investigate why these practices are implemented, and correlational to investigate the forces /factors associated with CSR practices in the HKCI. It is objective, to examine what CSR-related activities HKCI firms say that they are practising. It is also subjective, to investigate the views of HKCI decision-making corporate managers as to what, if any, concepts and forces (Cavana et al., 2000) are considered important. Similarly, it seeks to explore both the objective and subjective perceptions of HKCI executive in respect of their firm's CSR activities and /or what they consider to be CSR drivers or barriers in the HKCI.

This chapter describes the methods to be employed in this research project to answer the research questions, using these two complementary research styles, which in turn justify the use of a pragmatic research paradigm, focusing on the 'what', 'why' and 'how' of the research problem (Mackenzie and Knipe, 2006); that is, a functionalist paradigm with a pragmatic orientation (Hassard, 1991). The functionalist paradigm supports a mixed-methods approach. The study will follow an accepted methodology of academic research in construction using by surveys and case studies comprised of semi-structured interviews (Fellows and Liu, 2003).

3.2   The Research Process: A General Research Model

The research process for either a qualitative or a quantitative approach follows the same general model involving 10 steps (excluding management action): catalyst for research; preliminary information gathering and literature survey; problem definition; framework development; research objectives; research design; data collection; data analysis; interpretation of findings; and report preparation and presentation; (Cavana et al., 2000). These are shown in Figure 3.1 and the steps for this research are outlined below.

Figure 3.1: The business research process or model
          (From Cavena, Delahaye and Sekaran, 2006, p. 38)
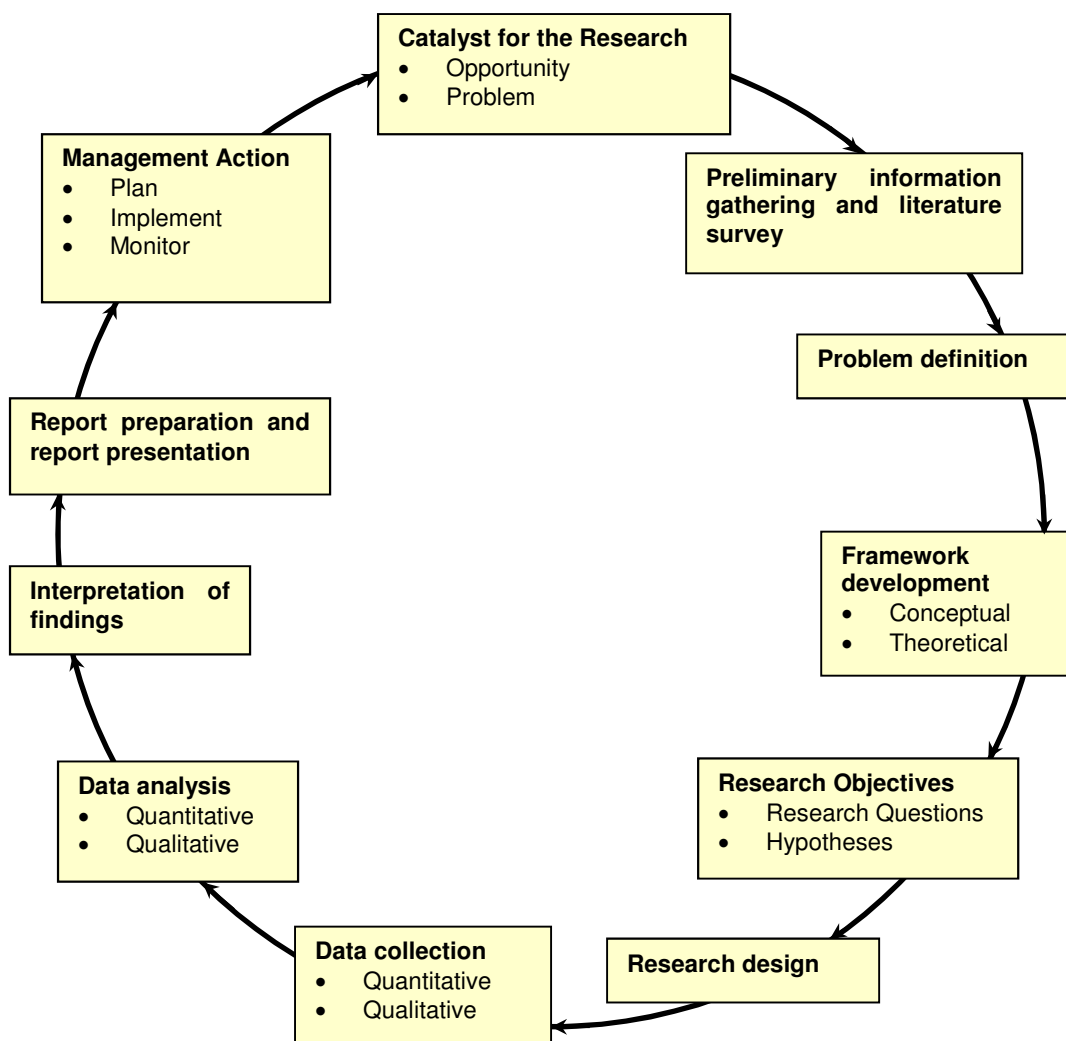
3.2.1   Catalyst for research

The first stage of a research project is the identification of a suitable topic, or the realisation that certain phenomena may have potentially important consequences

(Cavana et al., 2000). For this research project, the catalyst is two-fold – (1) to identify a suitable topic for the dissertation and, having identified the topic from the gaps in the literature, (2) to investigate what CSR activities HKCI contracting firms currently undertake and the forces that decision-makers in HKCI contracting firms consider relevant to CSR actions, relative to the core subjects and issues of CSR contained in ISO 26000 (2010).

3.2.2   Preliminary information gathering and literature review

Preliminary information gathering involves the search for quick information in depth but at least cost, concerning the observed phenomenon to gain insights into factors that may be operating in the particular situation (Cavana et al., 2000). For this research project, preliminary information gathering was performed by a literature review, including study of the development and contents of ISO 26000 (2010); observation of the HKCI contracting firms; and a review of available lists of contractors on various websites (HKCA, 2012; HKFEMCL, 2012; HKTDC, 2012; HKCIC, 2012; HKGDevB, 2012; HKYP, 2012). The preliminary study of the literature identified, amongst other controversies, ongoing debates in respect of three views on the progress of the study /practice of CSR: one of vagueness leading to increasing research sophistication; one of undue normative orientation in the literature restricted progress; and, one of progress being obscured by continuing introduction of new constructs (de Bakker et al., 2005).

3.2.3   Problem definition

At this stage, the original catalyst of a problem or opportunity is converted into a tentative research problem definition (Cavana et al., 2000). For this research, the initially identified problem was "the extent to which HKCI contracting firms are resisting, reacting to, accommodating or proactively addressing societal forces to adopt CSR and why?" (Carroll, 1979). It was then, by reference to the Australian (Petrovic-Lazarevic, 2008; Loosemore and Phua, 2011) and UK (Jones et al., 2006) studies identified in Chapter 2, refined into "the extent to which CSR issues are relevant to HKCI contractors; whether the issues are similar to those identified in the UK and Australian CI's; and, the extent to which they are strategically driven".

The Australian study was aimed at answering the research question "How do the Australian CI large companies develop their CSR so they are seen as a good citizen" (Petrovic-Lazarevic, 2008, p. 94). The UK study describes a research agenda of a "preliminary exploration of the CSR issues currently being addressed by some of the UK's leading construction companies" (Jones, Comfort and Hillier, 2006, p. 134), although no specific research question was identified. Neither of the articles analysed the driving or inhibiting forces to the adoption of CSR practices by CI firms, nor did they address potential strategic considerations. Loosemore and Phua's (2011) research, on the other hand, does contain case study research into the drivers and barriers to CSR in Australian CI firms and assisted in further refining the research problem.

The CSR effort directed at various stakeholder groups varies across industries and between firms, generates large variations between their: employee relations; community relations; product /customer relations; the environment; and, treatment of shareholders (Bendheim, Waddock and Graves, 1998). Research has found firms with high social performance have low financial performance and vice-versa (Griffin and Mahon, 1997). A major thesis of these authors' research was that

> *"individual industries operate within distinctively different contexts and dissimilar social and environmental concerns … previous studies across industries have masked specific industry effects and social performance … within an industry over time" (Griffin and Mahon, 1997, p. 25).*

Other research has found that CSR is a dependent variable which varies according to prior financial performance rather than affecting future financial performance but that CSR is a contributor to reduction and control of a firm's risk (McGuire et al., 1988). On the other hand, Aupperle, Carroll and Hatfield (1985) found no CSR-profitability relationship.

ISO 26000 (2010) states that

> *"all the core subjects, but not all issues, have relevance for every organization. An organization should review all core subjects to identify which issues are relevant" (page 70).*

consistent with the studies identified above. Thus the literature studies finally refined the research problem into two interlinked problems, being firstly to identify the recent epistemological evolution of CSR; and secondly to identify what CI practitioners consider to be CSR issues (if any) that are applicable to the HKCI by reference to the new ISO 26000 (2010) standard. Therefore, the research problems investigated in this research are also twofold, being:

What is the epistemological evolution of Corporate Social Responsibility (CSR) within the management literature over recent years; and, how does, and what is the extent to which, CSR as now defined by ISO 26000 apply to CI firms, particularly to HKCI firms?

3.2.4 Framework development

Framework development is an attempt to integrate all the information in a logical manner, so that the reason for the research problem can be conceptualised and tested. (Cavana et al., 2000). For this research project, the framework was developed and is shown in Figure 2.18, underpinned by Wood's (1991) three principles of CSR model: *Institutional*, *Organisational*, and, *Individual*; and Matten and Moon's (2008) three formation /growth processes for these principles: *Coercive isomorphism, Mimetic behaviour*, and *Normative* policies. Figure 2.18 makes reference to corporate- and industry-specific factors /forces, thereby addresses the observation by Bendheim et al (1998). Finally, it recognises three perspectives which logically attribute different emphasis to different environmental forces for and against adopting CSR practices: *globalisation* (Amaeshi and Adi, 2007; Hirschhorn, 2004; Steiner and Steiner, 2006); *governmental and regulatory obligations*, derived from both Agency Theory and Stakeholder Theory, (Amaeshi and Adi, 2007; Davis and Pointon, 1996; Hirschhorn, 2004; Steiner and Steiner, 2006; Vinten, 2002); and, *interdependencies with other societal institutions* derived from Institutional Theory (Matten and Moon, 2008).

3.2.5 Research objectives

Next, the research objectives can be formulated. In quantitative research, the research objective is conventionally interpreted as an hypothesis whereas in qualitative research, the research objective is conventionally formulated as a

research question(s). The hypothesis would be written as a definite statement indicating the relationship of one variable to another (Cavana et al., 2000). Research objectives, questions and hypotheses were then developed. The quantitative component of the research purpose is to identify what HKCI companies say that they are doing, and what is relevant in respect of CSR and ISO 26000's (2010) subjects and issues. The qualitative component is to investigate the drivers and barriers to CSR in the HKCI.

3.2.6   Research design

For this research, a mixed method approach was considered most appropriate to address the research problem's dual nature. The reasons supporting this decision and the associated research paradigm and design are discussed in Section 3.4.

3.2.7   Data collection, Analysis, Interpretation and Presentation

The data gathered are analysed appropriately to see if the research questions or hypotheses have been supported and /or the research objectives are substantiated. The penultimate step is to interpret the meaning of the data analysis results to arrive at conclusions and /or to make recommendations on how the problem could be solved (Cavana et al., 2000). Factors that are considered for these process steps are discussed in Chapter 4; and, Chapter 5 then presents and justifies the data collected, findings, conclusions and recommendations for further study.

3.3   Research Paradigm

3.3.1   Discussion of the research paradigm

Mackenzie and Knipe (2006) define a paradigm as "a loose collection of logically related assumptions, concepts, or propositions that orient thinking and research"; whereas the Shorter Oxford (2007, p. 2094) defines the term as "a mode of viewing the world which underlies the theories and methodology of science in a particular period of history". The term paradigm in relation to research may also be defined by reference to three characteristics: ontology, epistemology and methodology (Khazanchi and Munkvold, 2003), represented in Figure 3.2.

Figure 3.2: Dimensional hierarchy and related dichotomies of research paradigms
          (From Khazanchi and Munkvold, 2003, p. 3)

Relativist	Ontological level (being)	Realist
Interpretivist Subjectivist Insider /Subjective	Epistemological level (nature of knowledge)	Positivist Objectivist Outsider /objective
Qualitative Exploratory Inductive Field **Idiographic**	Methodological level (procedure for generating knowledge)	Quantitative Confirmatory Deduction Laboratory **Nomothetic**

3.3.2   Research paradigms link assumptions and research methods

From the above discussion, the term "research paradigm" can be taken to read
"research philosophy", or the "mode of viewing the world" which links ontological
and epistemological assumptions and beliefs with the theory, literature, methodology
and research design in a research or interpretive framework.

Figure 3.3: A research paradigm links for a research project
          (based on Gagliardi, 1986, p. 131

Possible use of mixed methods

Research projects

Research (academic and business) modes

Theory, literature, methodology and research design

Research Paradigm (or theoretical framework)

Research Community's assumptions beliefs and basic values

Ontological and epistemological philosophies of a research community
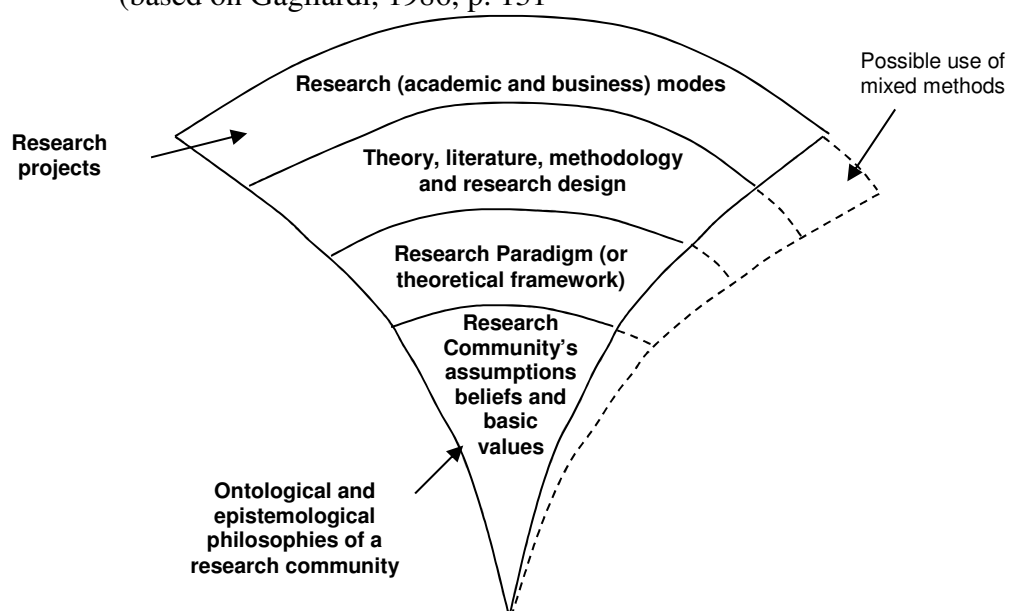
Such a framework, shown in Figure 3.3, can be developed based on Gagliardi's
(1986, p. 131) model for representing the connection between cultures and research

strategy implementation. This is done by retaining assumptions, beliefs and values at the heart and substituting paradigm for "primary strategy"; theory, literature, methodology and research design for "secondary strategies"; and, research (academic and business) modes for "implementation". This model assists in comprehending the meaning and importance of the research paradigm.

3.3.3   Subjective, objective, radical or regulatory research paradigms

Hassard (1991), quoting Burrell and Morgan (1979), identifies four paradigms, shown in Figure 3.4: The *functionalist paradigm* which possesses a pragmatic orientation; the *interpretive* paradigm, which holds that social reality is best understood from the viewpoint of the participant-in-action; the *radical humanist paradigm* in which actors find themselves the prisoners of the (social) world they create; and, the *radical structuralist* paradigm which considers that society is independently the subject of forces that bring about radical change.

Figure 3.4 Burrell and Morgan's (1979) four research paradigms
        (From Hassard, 1991, p.276)

The Sociology of Radical Change

Subjective	**Radical Humanist**	**Radical Structuralist**	**Objective**
	Interpretive	**Functionalist**	

The Sociology of Regulation

These four paradigms underpin different philosophies and broadly equate to four approaches to research identified by Mackenzie and Knipe (2006), which refer to the researcher's outlook viz-a-viz research philosophy and methodology:

- **Positivism** or the 'scientific method' or 'science research' is based on the rationalistic, empiricist deterministic philosophy in which causes probably determine effects or outcomes.

- **Interpretivist /constructivist** paradigm reflecting the intention of understanding "the world of human experience", suggesting that "reality is socially constructed".

- **Transformativism** is based on researchers' beliefs that inquiry needs to be intertwined with politics and a political agenda.

- **Pragmatism** is not committed to any one system of philosophy or reality but places the research problem centrally and applies all approaches to understanding the problem by focussing on the 'what' and 'how' of the research problem. The description of this approach seems remarkably similar to Hassard's (1991) functionalist paradigm associated with an objective, regulated view of society.

3.3.4   Research paradigm - Rationale for the study

The pragmatic approach (or in Hassard's (1991) description, the functionalist paradigm) is most suitable for the research problem and supports a mixed-methods approach so that the final database contains quantitative and qualitative information. The adoption of a pragmatic approach supports quantitative methods for RQ1 and a combination of quantitative and qualitative methods for RQ2 and RQ3:

- RQ1 requires an empirical bibliometric analysis of the CSR literature of the past 60 years;

- RQ2 requires a realistic, objective assessment of the CSR practices currently employed in the HKCI relative to ISO 26000 (2010), for which the use of a survey will be appropriate; and,

- RQ3 requires investigating the objective views of the HKCI senior managers on the issues in ISO 26000 (2010) and their perception as to the forces acting to promote or inhibit CSR adoption in CI firms, and whether there is a business case supporting the adoption of CSR as part of the corporate strategy for sustained competitive advantage. For RQ3, the investigation will be based on a constructionist-based view of exploring the subjective reality of the external and internal forces driving or impeding CSR adoption, for which a qualitative semi-structured interview approach is appropriate.

3.4   Research design

The CI is a project-oriented industry, and in the same way that CI projects generally have a plan to get from initiation to completion, a research project also requires the "plans and procedures for research that span the decisions from broad assumptions to detailed methods of data collection and analysis" (Creswell, 2009, p. 3). This plan is called the research design, which "provides the basic directions for carrying out the project" (Hair, Babin, Money and Samouel, 2003) to provide relevant information on the research questions in the most efficient manner; establishes the logic of the research; and provides the plan to get from an initial set of questions to be answered to some set of conclusions (Yin, 2003, p. 20), ensuring there is not a misfit between them.

3.4.1   Elements of research design

The design can be categorised as exploratory (or clarification), descriptive or causal depending on the study's purpose and type of investigation (Hair et al., 2003), although Cavana et al. (2000) add correlational and experimental. Other factors to consider are: the extent of researcher interference, units of analysis, study setting, time horizon, sampling design, measurement and methods, and data collection and analysis (Cavana et al., 2000). Thus, research design deals with the logical requirement of determining what evidence is necessary and sufficient to answer the research question(s) and not the logistical requirement of how to accomplish that.

3.4.2   Research purpose and type

The purpose of this research is descriptive: what CSR activities are HKCI contractors already using; and causal: what is the relationship between environmental and internal firm variables /forces and corporate CSR outputs /practices? Five different research strategies used in the social sciences are described by Yin (2003). They are experiments, surveys, archival analysis, histories and case studies. The use of these different research strategies relates to three conditions: (i) the research question; (ii) the researcher's level of control over events; (iii) the time horizon (Yin, 2003). According to Fellows and Liu (2003), the majority of research in the social sciences and management spheres, particularly in relation to construction research, involves two of these strategies being surveys, (asking and

obtaining answers by questioning and by using questionnaires) and by case studies. The type of investigation includes clarification, causal, correlational and experimental research (Cavana et al., 2000). This research is exploratory with regard to current levels of CSR activities in the HKCI and seeks to clarify, or to gain a clearer understanding of, the concepts and forces that senior construction executives perceive as being important to their decision-making processes in respect of CSR implementation. However, to an extent it is also causal and correlational in that it will explore the cause /s (or factor /s) that promote or inhibit CSR activities and which environmental force /s (if any) are important variables in the process.

3.4.3 Research style

As noted in Figure 3.2, research is usually either objective (nomothetic – related to physical characteristics and externalities) or subjective (ideographic – related to groups' and individual's social lives). The former is concerned with physical characteristics and the external world; the latter deals with social lives of groups and individuals using observation and explanation (Swetman, 2000). The style of this research is primarily objective and but it also calls for subjective assessments.

3.4.4 Sample design

Sample design is part of the research process; it answers the questions of: is a sample or census appropriate; what sampling approach is best; and how large should the sample be? (Hair et al., 2003). Sample design is defining how the sample will be collected. Sampling methods fall into two types – probability and non-probability. The former is used when the representativeness of the sample is important, whilst the latter is generally adopted when time or other factors rather than the ability to generalise become critical. Probability sampling includes random sampling, sampling with probability proportional to size, stratified sampling, cluster sampling, multi-phase and multi-stage sampling. Non-probability sampling includes convenience sampling, volunteer sampling, judgement sampling, snowball and quota sampling (Cavana et al., 2000). The objective of this research is primarily nomothetic – seeking to provide insights from the answers to the research questions that can be generalised to the CI in other locations, if possible. Therefore, the target population is all HKCI contractors and the survey population will be as representative as possible. Representative samples are usually obtained using well-

defined procedures (Hair et al., 2003). The sampling to be utilised in this research project does not precisely fit any of the defined formats and procedures. It endeavours to access as many HKCI contractors in the target population that may be practically identified and contacted. However, RQ3 will require interviewees to be knowledgeable and judgement sampling will be adopted – subject to the limitations and to the element of volunteer sampling – representing the number of potential respondents who accept an invitation to participate in the research.

3.4.5   Pilot study

Most authors (e.g., Cavana et al., 2000; Yin, 2003; Bryman, 2003; Fellows and Liu, 2003; Hair et al., 2003) recommend a pilot study for all studies, if possible and especially for administering a self-completion questionnaire or a structured interview. Cavana et al (2000) note that sometimes this is impossible due to the finite numbers of the target population and others simply note that a pilot study is optional (Mauch and Birch, 1998). Hair et al. (2003) also note that a pilot study has the benefit of being able to estimate the standard deviation for then determining the sample size. For the questionnaire survey contemplated for RQ2, a pilot study will be necessary to ensure that the research instrument will work well and to explore whether the research questions for the various constructs work as predicted. For the semi-structured interviews contemplated by RQ3, a pilot study will not be necessary as the template for the research instrument has already been successfully deployed in Australia by Loosemore and Phua (2011).

3.4.6   Research design for this research project

The actual research design involves 5 primary activities: analyse the literature for the current state of, and empirical methodology to determine, the epistemological evolution of CSR for RQ1; develop a self-completion questionnaire for RQ2 and a guiding question outline for RQ3 (sourced from the literature, with approval) and then to secure ethics approval; conduct a pilot study to confirm the suitability and validity of the survey instruments; distribute the questionnaire to the selected sampling frame; and undertake the semi-structured interviews. The research design and associated methodology adopted for this research was in three parts as depicted in the Research Design and Work Flow chart in Appendix A and described below.

Part 1 consists of a bibliometric literature analysis of peer-reviewed academic journal abstracts containing the words "Corporate Social – Responsibility /Performance", or their acronyms from 1949 to 2012, to extend previous studies (de Bakker et al., 2005: 1972-2002; Herrera et al., 2011: 1972-2006; Alcañiz et al., 2010: 2003-2006);

Part 2 consists of a questionnaire to a broad cross section of predominantly contractors and sub-contractors from publicly available lists of CI firms available on the websites of the HKCA, the Hong Kong Federation of Mechanical and Electrical Contractors ("HKFEMC"), the Hong Kong Government lists of Approved Contractors ("Works Bureau Contractors") and Approved Specialist Sub-contractors and Suppliers ("Works Bureau Sub-contractors"), the Hong Kong Construction Industry Council list of Voluntary Registered Sub-contractors ("HKCIC"), and the Hong Kong Yellow Pages Contractors category ("HKYP") using a questionnaire survey instrument based upon the ISO 26000 (2010) principles, core subjects and issues. The purpose was primarily exploratory as there is little (or no) existing literature which investigates the relative importance of factors for and against adopting CSR practices in the CI (or the HKCI) and none that explores the relevance of ISO 26000 (2010) to the CI.

Part 3 consists of semi-structured interviews with senior executives of selected contracting firms, sub-contracting firms, construction employers, design consultants, supervising consultants, claims consultants, in two parts: the first part comprising the same categories and subjects as the 44 questions in the questionnaire relating to the applicability of ISO 26000 (2010) and the second part based on the questions posed by Loosemore and Phua (2011) to senior executives of selected contracting and consulting CI firms in Australia.

The questionnaire was designed to address the "who, what, and how much" components of the research project and the interviews were designed to address the "how and why" components of the research project.

3.4.7   Research strategy

Research strategy and research methodology are terms that appear to be interchangeable in the literature. Mauch and Birch (1998, pp. 116-122), identify 19

'methodologies' including the five 'research strategies' used in the social sciences described by Yin (2003) and noted in Section 3.4.2. The style of this research, as noted in Section 3.4.3, is both objective in that the strategy for RQ1 relates to identifying /classifying academic journals by their epistemological orientation by content analysis and the strategy for RQ2 relates to assessing the levels of CSR activity in HKCI firms against the issues contained in ISO 26000 (2010); and subjective in that RQ3 requires an examination of perceptions of the managers as to the relevance of the issues contained in ISO 26000 (2010) and the differing forces driving or forming barriers to social obligations. RQ1 and RQ2 are "how many and how much" questions. RQ1 is essentially an empirical examination of the literature with no requirement for additional fieldwork to collect data and therefore the strategy is already identified by its very nature. RQ2, however, is different in that it does require original empirical data to be sourced and it is therefore appropriate to use a nomothetic style questionnaire methodology. RQ3 is a "why and how" question and it is therefore appropriate to use an ideographic style interview case study approach.

3.4.8   Discussion of the actual measures of constructs for the study

The constructs to be explored for this study will be the implementation of CSR under the principles and core subjects used in the ISO 26000 (2010). These core subjects are: organisational governance; human rights; labour practices; the environment; fair operating practices; consumer issues; and, community involvement and development. These core subjects also broadly align with governance and ethics, human resources management, environmental management, health and safety management, supply chain management, and customers and communities – being the major headings used for the research as performed on CI companies implementation of CSR in Australia and the UK (Petrovic-Lazarevic, 2008; Jones et al., 2006, respectively).

3.5   Research Question 1 Design

3.5.1   Background on the use of Bibliometric techniques

With the increasing power and availability of computers in the 1970s, it became feasible to use computer-based methods to perform quantitative analysis of the

bibliographic features of a body of literature (Joseph, 1972; Saracevic and Perk, 1973; Price, 1976). By 1977, this process, called "bibliometrics" had "come of age" for interactive searching and retrieval, especially for library services (Hawkins, 1977). By the early 1980s numerous authors were recommending the use of bibliometrics for many diverse research projects, such as, for example: testing the interdisciplinary relations in scientific literature (Neeley Jr., 1981); managing an information storage and retrieval system (Parker, 1982); marriage and family research (Bayer, 1982); and, assessing research performance of pharmaceutical companies relative to their drug output (Koenig, 1983). By the end of the decade, the technique was being used to measure large ranked "core" literatures and many examples were being reported in the *Journal of the American Society for Information Science*.

In the 1990s, the technique was starting to be used to produce publications analysis of research output and the growth of dissertation output in university departments (e.g., Johnes, 1990; Baker, 1991; Chung and Kolbe, 1991; Cox and Chung, 1991). Also, reports on the use of bibliometric analysis were starting to appear in journals other than that of the American Society for Information, although it still contained the bulk of the research output. During this period, in the *Journal of Documentation*, in particular, reviews of the "laws" of information distribution – Leimkuhler's, Mandelbrot's, Lotka's and Bradford's were performed (Hawkins, 1993; White, 1981). By the mid-1990s, the use of bibliometrics in web-based applications via the internet ("www") was reported (Almind and Ingwersen, 1997; Cronin, Martinson and Davenport, 1997; Kaminer and Braunstein, 1998).

3.5.2 A Bibliometric analysis of literature relevant to CSR

de Bakker et al.'s (2005) bibliometric analysis of the two related literatures of CSR and Corporate Social Performance ("CSP") for the period from 1972 to 2002 investigated, amongst other things, whether the CSR literature is primarily normative promoting what should happen as claimed by some (Debeljak and Krkac, 2008; Reynolds and Yuthas, 2008; van Beurden and Gössling, 2008) as opposed to being positive and describing what does happen (Hummels, 2004); and how the major CSR supporting theories had developed over the previous 30 years.

de Bakker et al.'s (2005) methodology, research design and analysis classification scheme for the epistemological orientation of the research papers separately identified *Theoretical*, *Prescriptive* and *Descriptive* articles. The theoretical classification was subdivided into *Conceptual* (no new empirical material), *Empirical Exploratory* and *Empirical Predictive*. However, on review, it was found that many papers combined the latter two activities in analysing Empirical data. The Prescriptive classification was also subdivided into Instrumental (performance related) and Normative (ethics related) and these subdivisions will also be maintained in the analysis for this research. Descriptive did not aim to build on theory or prescription but to report fact or opinion. The classification was performed by reference to the abstracts primarily and to the PDF full text in those cases where it was necessary to determine more than was provided in the abstract. They subsequently responded to a number of questions (2006, p. 7), with a research note to supplement and discuss the findings presented in the original study and to "explain the composition of the dataset used, highlight some problems pertaining to bibliometric research", and support the usefulness of the results. One of the problems that they noted was that the databases that they used seemed to be lacking in articles from Business Horizons and HBR.

In their article, de Bakker et al. (2005) observed that the number of papers remained fairly constant until about 1990 and then a steady increase could be observed which could have been through increased interest or more comprehensive recent data bases. de Bakker et al. suggested that, for future research,

> *"because both databases [WoS/SSCI and ABI/Inform] continue to add volumes of journals back in time, a replication of [their] findings within some distant future could provide evidence about this issue [of a real change in the topic, or just an increase in comprehensiveness of the journal databases]" (2005, p. 297).*

3.5.3 Subsequent Bibliometric analyses of CSR literature

Herrera et al. (2011) and Alcañiz et al. (2010) also performed bibliometric analyses of the CSR literature, using the same general research design as de Bakker et al. (2005). Although the work of Alcañiz et al. (2010) and Herrera et al. (2011) does, to an extent, extend the work of de Bakker et al. (2005), it is suggested that the

extension by only four years for both articles does not represent "some distant future". A more comprehensive review, extending back before 1972 and extending forward from 2003 to 2012 would more comprehensively address the suggestion by de Bakker et al. (2005) to replicate their work "in the distant future".

Indeed, Alcañiz et al. (2010, p. 341) suggest, for future research:

> *"a good way to confirm the epistemological evolution of the CSR construct, not just for the last four years, but for the whole period 1972-2007, is through an aggregated study of the papers focused on CSR from its origins to the present. The proposed temporal broadening could perhaps allow contrast of CSR epistemological evolution based on the specific type of works and not only at the epistemological orientation level".*

Herrera et al. (2011) note, as a limitation to their work, that because English is the prevailing language in WoS/SSCI and ABI/Inform, there was a natural bias that might arise relative to articles written in different languages. They suggest "to look for potential dissimilar CSR evolution directions emerged from different cultural context of the authors or publication origins".

3.5.4 Preliminary review of CSR literature

As part of the literature review process for this research project, a preliminary review of data bases indicated a significant increase continued and accelerated from 2002 onwards, with more than double the number of articles in the 6 years from 2003 to 2008 inclusive than had been published up to the end of 2002. This confirmed the increased interest alternative and justified performing the analysis again. Moreover, it confirmed (a) the limitation of de Bakker et al.'s (2005) research data set (and those of Alcañiz et al. (2010) and Herrera et al. (2011)) extended to more than HBR and Business Horizons, but that there were many relevant journals in the EBSCO and Emerald databases which took the initial timeframe back from 1972 to 1949 and generated increased numbers in the years subsequent to 1972, and (b) that an extension of only four years was insufficient.

3.5.5   A Bibliometric Research Design of CSR Literature

This research will address the issues of "a distant future" research and recommendations of all three authors. Moreover, the literature on CSR continues to grow, with the number of articles identified that meet the criteria used by all three previous authors now reaching over 1,000 articles per year. A replication of the work of the previous three authors spanning from 20 years prior to and 10 years subsequent to the original research for the period 1950 to 2012 would address more than 10 times the number of articles analysed by de Bakker et al. (2005). It might be that by sheer volume or other interdisciplinary research dilution that 2012 marks the effective limit for replication.

In addition to adopting the classifications used in the previous studies for consistency and comparison purposes, this research will also follow Xu's (2011) methodology to perform a Bradford analysis on the literature to investigate whether it follows Bradford's law. The recommended methodology is to export citations from the ABI/Inform, WOS, EBSCO, HBR, Business Horizons and Emerald research databases to EndNote, separate the desired citation fields with bibliographic output styles, and then export the data to Microsoft Excel to formulate graphs and analyze linearity to test the theory of Bradford's law of scattering.

3.6   Research Questions 2 and 3 Design

3.6.1   Sample and Sample Frame

It is commonly either physically impossible or practically unfeasible to collect and study an exhaustive set of data pertaining to a specific area of investigation. Therefore, researchers obtain the collection of information from only part of the population (for example, a sample survey, laboratory experiments or field trials) as a representative group of units of the population to be examined. There is a distinction between the data set that is actually acquired during a process of observation for research and the vast collection of all possible observations that might be conceived of for most studies. The former is the sample and the latter is the population, statistical population or target population. Thus, a sample may be defined as "the set of measurements that are actually collected in the course of an investigation relating to a (statistical) population – and the population defined as "the complete set of

possible measurements of the record of some qualitative trait corresponding to the entire collection of units for which inferences are to be made" (Bhattacharyya and Johnson, 1977). The population represents the target of an investigation and the objective of the process of data collection, using the measurements actually collected from the sample, is to draw conclusions about the population. A sample is, therefore, a relatively small subset of the population drawn using either a probability sampling procedure (to enable generalisation from the sample to the population) or a non-probability procedure (typically due to time, cost or convenience considerations) (Hair et al., 2003) or more simply a collection of information from only part of a population (Legge, 2003). The target population is the population the researcher wants to observe, whereas the survey population is the population the researcher can observe (Bhattacharyya and Johnson, 1977).

For this study, the target population for RQ2 is all the HKCI contracting companies. For RQ3, the target population is all of the senior management of the HKCI contracting companies. The survey frame is the tool used to gain access to the survey population (Bhattacharyya and Johnson, 1977). It can be a direct or list frame, or it can be an indirect frame – such as an area frame. An area frame is indirect because a method of accessing the individuals must still be worked out after the area is decided upon.

3.6.2 Establish the survey frame

Hong Kong is a Special Administrative Region of the People's Republic of China and a very high density city-state with a well-advanced and organised CI, subject to a degree of government regulation. To large extent, then, Hong Kong forms the area frame for the study. The HKCA, with a membership of approximately 300 contractors is the peak body for the industry (HKCA, 2012). A separate body, the Hong Kong Federation of Electrical and Mechanical Contractors ("HKFEMC") (HKFEMCL, 2012), with a membership of approximately 100 represents the specialist (generally smaller) contractors in those specialist disciplines. Some contractors are members of both Associations. The Construction Industry Council ("HKCIC") is a government legislated peak body for the CI in Hong Kong responsible, in part, for industry training and administration.

In addition, the Hong Kong Government's Works Bureau (Works Bureau) (HKGDevB, 2012) maintains a register of approximately 250 contractors, the Works Bureau-Contractors, which are pre-qualified to tender for government projects. This register encompasses contractors which are registered to tender for projects with a value less than HK$20 million (Class A), between HK$20 million and HK$50 million (Class B) and greater than HK$ 50 million (Class C). A separate register of approximately 500 contractors, which are pre-qualified to tender for specialist projects and as subcontractors to main contractors for the specialist elements of larger projects, is maintained as the Works Bureau-Sub-contractors (HKGDevB, 2012). Some contractors are listed on both registers and some are also members of one or other or both Associations and /or the HKCIC registered sub-contractors.

A combined dataset of the members of both associations and the contractors listed on both registers, the HKSAR government, the HKCIC and the HK Yellow Pages will form the list frame for RQ2 of the research. The survey frame for RQ3 of the research will be senior corporate staff from the members of the HKCI. A selection of four or five representatives from the Class A, Class B and /or Class C contractors will provide a range of contractors from SME to large. Thus, there is an element of convenience sampling but the sampling also includes an element of volunteer sampling in that not all the potential staff will "volunteer to respond".

3.6.3   RQ2 and RQ3: Measurement Techniques and Measures

"Measurement is fundamental in business research" (Hair et al., 2003, p. 148). In order to ensure that there is no ambiguity, particularly for complex and abstract constructs in the concepts or constructs that the researcher intends to study – and measure – precise definitions of the constructs must be established. The measurement process then involves determining and specifying variables that will serve as proxies for the constructs. These proxies, also known as indicator variables (Hair et al., 2003) can then be collected together to measure the concept.

3.6.4   Discussion of approaches to quantitative measurement

(Argenti, 1989, p. 157) says that:

> *"any figure you see, anywhere, in any context, is either a target, a forecast or an actual – the only three types of figure known to man. You set a target; you make a forecast; you note an actual".*

In quantitative research, the researcher is seeking to note or measure actual variables using a numeric measurement process. At the fundamental level, the forms of measurement are processes of accounting, ordering or sorting. The procedures of accounting are based on units of some standard measurement scale and it is the common understanding of most people as to what is meant by measurement. Ordering means to place in order or to arrange the things that we are counting into the rank order. Sorting is the simplest form of measurement and involves sorting items into categories. These different forms of measurement are actually different types with quite different properties and have different uses to which they can be applied (Lowrey, 2009). The researcher uses one or other of the three fundamental forms of measuring to measure a property which is known as a variable. Any particular measured instance of the property is known as a variate (Lowrey, 2009).

3.6.5 Scalar Measurement, Equal Interval and Ratio Scales

Measuring individual items against a standard measurement scale is known as standard scalar measurement, the most familiar form of which is the scale of cardinal numbers. Any two scales that measure the same property and can be converted one to the other is said to be commensurate whereas if there is no translation property they are said to be incommensurate. Equal interval scales permit the calculation of various secondary measurements that can describe the aggregate properties of two or more measures; important for analysing samples and distribution. Thus, in order to calculate many of the statistical operations to be performed on the data generated in the research study, it is important that numerical values can be based on, or can be assumed to be, an equal interval scale (Lowrey, 2009). There is a distinction between continuous scales measuring continuous variables (e.g. length) and discrete scales measuring discrete variables (e.g. number).

Measurement scales that have an equal interval and a zero starting point are known as ratio scales, because they permit meaningful calculation of ratios. Non-ratio scales have an arbitrary starting point such that numerous mathematical operations would be inappropriate for their analysis. Quantitative researchers' preoccupation with measurement means the issues of reliability and variability, causality and generalizability should be a concern, although this is not always manifested in research practice (Bryman, 2003). Reliability and variability are often translated into the ability of a research project to be replicated.

3.6.6   The process of developing and refining measures

The process of developing measures for a quantitative study involves operationalising or operationally defining a concept to render it measurable by looking at the behavioural dimensions, facets or properties denoted by the concept and then translating them into observable or measurable elements to form an index of measurement of the concept (Cavana et al., 2000). In order to develop the measures for each concept, different dimensions or characteristics that might be expected in companies which believe that certain activities are associated with corporate sustainability, such as meeting statutory CSR obligations, would be first developed. Then a number of more specific variables or elements of each dimension would be established to be used as proxy measures of the constructs – that is, the ISO 26000 (2010) core subjects and issues. Operationally defining the concept is the best way to measure it, especially when the research is to be performed by a self-administered questionnaire (Cavana et al., 2000). However, operationally defining a concept does not consist of delineating the reasons and forces, consequences or correlates of the concept but only its observable or reportable characteristics in order to measure it. It is for this reason that the self-administered questionnaire using measures that relate to be constructs is most appropriate for RQ2.

Once the measures have been established, it is important to refine them to determine that the instruments eventually used in the research actually measure the variables that they are supposed to and measure them accurately. Goodness of measure is established through different validity and reliability tests shown in Table 3.1.

In addition to the measures for the constructs, measures for the demographics and specifics of CI firms such as firm size, main contractor or sub-contractor, other stakeholders, etc., will need to be developed. If a pilot study has been performed and is analysed, preliminary analysis of the data from the pilot study can be used to test the constructs for reliability and for their potential for combining into factors and further refinement, but for this research project, *all* core issues were to be investigated, so 'combination' was not considered.

Table 3.1: Types of validity
          (from Cavana et al. 2000, p. 214)

Validity	Description
Face validity	Does the sample of respondents validate that items are clear and understandable?
Content validity	Does the measure adequately measure the concept is based on the relevant literature, previous research or the opinion of experts?
Criterion-related validity	Does the measure differentiate in a manner that helps to project a criterion variable?
Concurrent validity	Does the measure differentiate in a manner that helps to predict a criterion variable concurrently?
Predictive validity	Does the measure differentiate individuals in a manner that helps to predict a future criterion?
Construct validity	Does the instrument measure the concept as theorised?
Convergent validity	To two instruments measuring the concept correlate closely?
Discriminate validity	Does the measure have a low correlation with a variable that is supposed to be unrelated to this variable?

3.6.7   Measurement Scaling

To develop a scale, the researcher must consider the underlying theory, the level of measurement, the reliability and the validity of the scale. The objectives in developing a scale are for it to be theoretically valid, reliable and at the highest level of measurement possible and that the respondents must be able and willing to respond to the questions accurately without any negative attitudes towards any particular issues (Hair et al., 2003). The process of developing a scale includes the following steps:

- Definition of the concept or concepts to be measured;

- Identification of the components of the concept;

- Specification of a sample of observable and measurable items (indicators or proxy variables) that represent the components of the concept;

- Selection of the appropriate scales to measure the items;

- Combination of the items into a composite scale which in turn serves as a means of measuring the concept;

- Administer the instrument (scale) to a sample and assess respondent understanding;

- Assess reliability and validity; and,

- Revise the instrument as needed (Hair et al., 2003, p. 176).

Nominal and ordinal scales are known as non-metric scales whereas interval and ratio scales are metric, or quantitative (Hair et al., 2003). In developing measures for quantitative research, the researcher would typically decide first whether to use metric or non-metric scales. For example, the researcher might decide that metric scales are most appropriate and use a five-point or seven-point scale to test the strength of agreement about a group of statements. That is, a numeric scale will be established from 1 – 5 or from 1 – 7 to correlate to the verbal descriptions sought from the respondents. This is known as a summated rating scale when it used collectively about a group of statements or as a Likert scale when used individually. A variation on this scale is the semantic differential scale, in which bipolar endpoints are specified but the intermediate points are typically only numbered; whilst a further variation is a graphic rating scale in which the endpoints are named and also numbered but a continuum is shown between them. Alternatively, non-metric scales or comparative scales are used to evaluate questions relative to each other rather than independently. These scales, which include categorical (two or more response categories), rank order (in which respondents are asked to rank two or more alternatives), sorting (in which respondents are asked to collect similar categories) and constant sum (in which respondents are asked to divide a constant sum over several categories), are considered to be ordinal because they reflect preference or importance. Finally, paired combinations can be used to test the preferred attributes ranked first and second from a number (usually 3 or 4) of attributes (Hair et al., 2003).

In summary, the process of developing measures and scaling for a quantitative survey is a process of deciding whether the results are to be measured using a metric scale (summated ratings (Likert); numeric scale; semantic differentiated; or graphic rating) or a non-metric scale (categorical, rank order, sorting, constant sum or paired combination). It should be noted that SPSS will be used to analyse the research

project's data and the researcher can "specify the level of measurement as scale (interval or ratio), ordinal or nominal" in SPSS (Coakes and Steed, 2007, p. 22).

3.6.8   The scale adopted for measures in this research project

Two operative scales are to be adopted for the measures for RQ2 in this study. The first will be 4-point Likert-style response scales indicating the relative degree of importance that the respondents attach to particular activities associated with each of the concepts. Generally, the scales will range from 1 (for example, one of the least important activities) to 4 (for example, one of the most important activities). The second will be an alternative fifth option, if respondents consider the activity is 'not relevant' and cannot be rated by them which will be classified as 0. For items such as the company size, a categorical scale will be used. The constructs will be based on ISO 26000 (2010).

3.6.9   Quantitative Data Collection and Analysis

Having decided to use a questionnaire, and having already performed the first step of questionnaire design – initial considerations of the nature of the research - and the second step – clarification of concepts; the next step in designing the questionnaire is to investigate the typology.

There are no examples of questionnaire surveys to test the appropriateness of particular issues within ISO 26000 (2010). Therefore, the questionnaire for this research was developed from first principles and was also translated into Chinese.

3.6.10   Questionnaire typology and data collection

Questionnaire typology includes determining the type of questions to include and their order; checking the wording and coding; deciding on the grouping of the questions and the overall questionnaire length; and, determining the structure and the layout of the questionnaire (Hair et al., 2003). It is also important to address the "looks" of the questionnaire – an attractive questionnaire with an appropriate introduction and instructions, well laid out questions and response alternatives and neat alignment of the questions will make the respondent's task easier (Cavana et al., 2000). The following techniques will be applied to the preparation and presentation of the questions within the questionnaire: use of simple words; be brief; avoid

ambiguity; avoid leading questions; avoid double-barrelled questions; be careful about question order and context; check the questionnaire layout; and prepare clear instructions (Hair et al., 2003). Once the questionnaire is prepared, it will be ready for pre-testing (piloting) using a small sample of respondents with characteristics similar to the target population. There are a number of ways to efficiently collect the data using a questionnaire, including personal administration, issuing by fax, and administering by telephone conversation, mailing to the respondents for self-administration, or electronically distributing the questionnaire. In general, the last two options will be used for this research project.

3.6.11   Quantitative Analytical Approach

The analytic approach for analysing the data that is collected using the questionnaire instrument will be to perform three steps. Firstly, to initially prepare the data for analysis. Secondly, to perform a preliminary analysis of the data to check for such things as missing items and to test for compliance with the assumptions to be used in the main study analysis. Thirdly to perform the main study analysis of identifying the state of CSR implementation.

3.6.12   Analytical strategy and techniques

The proposed preliminary analytical strategy is to name and label variables in the SPSS software tool and to enter the data. As shown in the questionnaire provided as Appendices E and F, the data will be effectively pre-coded. Names and labels for the different questions that will form each of the constructs will already have been established. The data will be investigated to check for missing items, either by identifying them in the normal method (using "9" or "99") or using mean substitution; and a method of dealing with any missing items will be implemented for non-usable responses.

Then, the next step will be to test the data collected for assumptions that will be used in the analysis, including testing the combined constructs for reliability followed by factor analysis. If the tests indicate that further manipulation of the data is necessary then that will be performed. Alternatively, the variables forming the different constructs will be tested for combination into factors. Thereafter, the null hypothesis

for the different questions may be tested using correlation analysis and /or linear regression analysis to test for relationships.

3.6.13 Pilot study

The questionnaire was then pilot tested with a selected group of CI professionals who were bi-lingual to ensure that both the English and Chinese versions were both clear and consistent with each other. Finally, copies of each questionnaire were loaded onto www.surveytool.com to provide an online survey option, and these were also pilot tested. Some modifications to the online survey instrument were necessary after the on-line pilot testing as the Chinese Characters tended to "run together" due to the spacing of the questions in the online question box arrangement.

3.6.14 Qualitative Study methodology

Although the desired ability to reach a level of precision and generalizability impacts on determining the sample size, actually doing so may be difficult due to factors such as budget and operational constraints and so it is a compromise. Moreover, in qualitative research, it may be more relevant to conduct the research on a theoretical saturation basis using the principles of grounded theory. In grounded theory, the researcher carries on collecting data (observing, interviewing, collecting documents) until the researcher has achieved theoretical saturation when there is no need to continue with data collection in relation to that category or cluster of categories. Instead, the researcher should then move on and generate hypotheses out of the categories that are building up (Bryman, 2003). It was suspected, in the research design phase, that this will be the case, generally.

3.6.15 In depth Interviewing

Qualitative interviewing varies a great deal in the approach taken by the interviewer. The two major types identified by Bryman (2003, p. 20) are:

i)   The almost totally unstructured interview; at most an aide memoire is used as a brief set of prompts to deal with a certain range of topics.

ii)   A semi-structured interview. The researcher has a list of questions or 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.

In both cases, the interview process is flexible. Also, the emphasis must be on how the interviewee frames and understands issues and events. This means that flexibility must be maintained to investigate what the interviewee views as important. For this research it is considered that the best approach is the semi-structured interview, using guiding questions based upon (1) ISO 26000 (2010) and (2) Loosemore and Phua's (2011) research questions. These are set out in Appendix H. Similarly, given that most of the interviewees will be Engineers, who tend to be subject-oriented and "specifics oriented", a hard copy of the guiding questions will be prepared to hand out to them as an "agenda" prior to the meeting.

Four stages are identified for a well-patterned interview by Cavana et al (2000). They observe that a well-patterned interview has a number of benefits, the primary one of which is that the aim of the interview is achieved in less time by removing communication barriers and encouraging the flow of information. As noted above, the interviewees will all be senior executives who are technically trained, used to meetings and agendas and the efficient use of time. Therefore, the recommended interview pattern of four stages: the entrance investment time; activity no. 2 – questioning, paraphrasing and probing; intimacy; and, the exit investment time; should be relatively easy to manage.

Structured interviews will be performed with approximately 12 to 20 purposely selected representatives of employers, contractors, sub-contractors and consultants. Copies of the interview questions were scheduled to be sent to the interviewees in advance of the interviews and printed copies of the questions were scheduled to be brought to the interviews. Thus, by simply directing the interviewees to the next relevant question, the interview component of the research involved minimal researcher interference (Cavana et al., 2000, p. 115); and, by allowing the interviewee to nominate his preferred location, the research was performed in a non-contrived setting (Cavana et al., 2000, p. 117).

3.6.16 Limitations

A limitation is a factor that is beyond the control of the researcher that may or will affect the research. Another form of limitation is called a "delimitation", which is also such a factor, but under the researcher's control (Mauch and Birch, 1998, pp. 104-105). Mauch and Birch recommend that these factors be identified to prevent

them subsequently causing problems by being overlooked. For this research project the primary limitation is the researcher's credibility to secure busy senior executives' time to attend interviews on a controversial subject and potential respondents' time restraints (or apathy) to answer the questionnaire. To the extent possible, this was mitigated by securing the HKCA's support. Another limitation (or delimitation, per Mauch and Birch, 1998) is the researcher's available time and resources – to be mitigated as far as practicable by time management techniques.

3.7   Ethical Considerations

Ethical approval was secured from the Human Research Ethics Committee. A copy of the approval is included in Appendix B. The approved wording for the participant advice statement was sent with every questionnaire and issued in advance for every interview. Participants for the questionnaire were advised that their participation would indicate their informed consent. Participants in the interview process were requested to complete an interview consent form.

3.8   Conclusion

This chapter has described the research process and the specifics of establishing the research paradigm, the research design for the bibliometric analysis of the literature, the mixed methods approach for data gathering. It has described the research design for the quantitative portion of the research project, being the questionnaire on ISO 26000 (2010) core subjects and their relevance to the HKCI; and the quantitative portion of the research project, being the investigation into the drivers and barriers to the CSR practices identified in ISO 26000 (2010). The chapter concluded with comments on limitations and ethical considerations.

CHAPTER 4.   THREE EMPIRICAL ANALYSES OF CSR

4.1   Introduction and Chapter Structure

"The principle medium for recording progress is the periodical press, which speaks in so irregular and incoherent a manner, that it is impossible, without documentation, to obtain a clear and concise view of any particular branch of knowledge, large or small."

(Bradford, 1948, p. 11)

The previous chapter identified the research challenge set by de Bakker et el. (2005) to replicate their work in the distant future to further investigate the epistemological development of the CSR literature. Sections 4.2 to 4.5 of this chapter will address that challenge. They will: review bibliometric use in CSR research; describe the CSR /CSP dataset collection; and report on the bibliometric analysis performed and the results obtained to address Research Question 1 and Research Hypothesis 1. A Bradford analysis will be performed on the dataset to enquire which journals are the most prolific and whether the CSR literature follows Bradford's Law. The remainder of the chapter will: describe the assumptions made during the research project design; and, report on: the data collection process for the quantitative data; the results obtained from the questionnaire survey; and the analysis of the results to address Research Question 2 and Research Hypothesis 2. It will then briefly report on the qualitative data collection followed by a discussion of the results of the interview content to address Research Question 3 and Research Hypothesis 3. The Chapter will conclude with a brief interpretation of results and a conclusion.

Figure 4: Format and content of Chapter 4
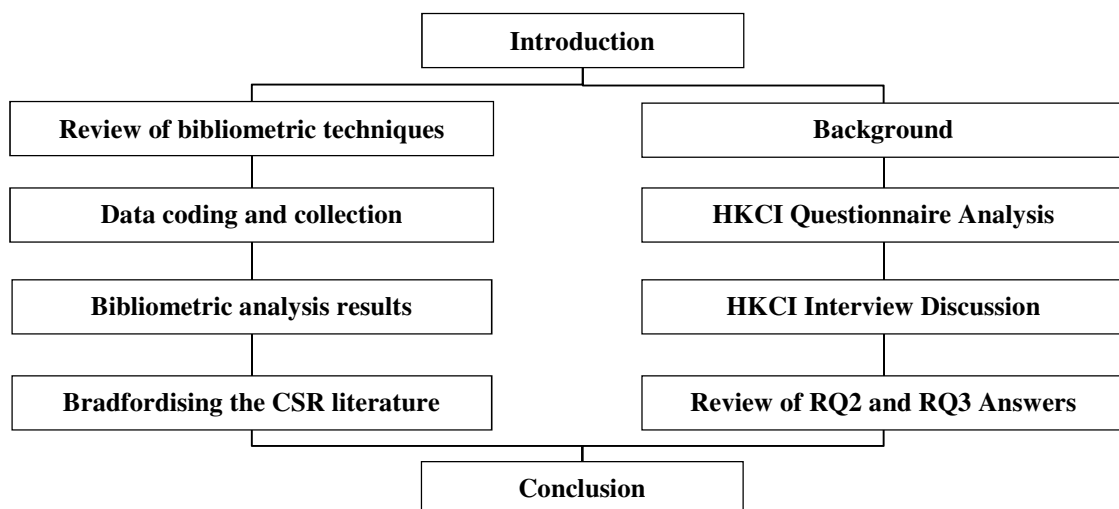
4.2 Review of bibliometric analysis in the CSR literature

De Bakker et al. (2005) analysed a combined CSR /CSP dataset sourced from ISI Web of Science ("WOS") and ABI/Inform ("ABI") from 1969 to 2002, which generated 549 article from 142 journals (CSR or CSR/CSP focus=132; CSP only focus = 10). Their conclusion was that the overall epistemological orientation was:

Theoretical Conceptual	13.5%	)	
Theoretical Exploratory	25.0%	)	48.7%
Theoretical Predictive	11.2%	)	
Prescriptive Institutional	11.4%	)	
Prescriptive Normative	02.95%	)	14.3%
Descriptive (Not Theoretical)			37.0%

Two authors (Herrera et al., 2011; Alcañiz et al., 2010), following the same methodology, have extended this work to 2006. Herrera et al. (2011, p. 2058) decided to "strictly follow the data collection procedure" of de Bakker et al. (2005) and integrated 512 items contained in De Bakker et al.'s (2005) data set to 2002 with 570 articles from 2003 to 2006 to generate 1082 papers categorised as:

Theoretical	571	52.8%
Prescriptive	305	28.2%;
Descriptive	206	19.0%

Alcañiz et al. (2010, p. 336) also followed de Bakker et al.'s (2005) procedure "to extend the findings … and to warrant the integrity of the data in the resulting database". They apparently used the same data set of 570 articles used by Herrara et al. (2011), which they split into marketing and management to report:

	Marketing		Management		Total	
Theoretical	60	70.6%	261	53.8%	321	56.3%
Prescriptive	12	14.1%	104	21.4%	116	20.4%
Descriptive	13	15.3%	120	24.7%	133	23.3%

They proposed a "temporal broadening" for the "whole period from its origins to the present" (Alcañiz et al., 2010, p. 341). This research project will address that proposal "to extend and contrast" their findings.

Other CSR-related bibliometric studies performed since de Bakker et al.'s (2005) analysis, have explored the CSR literature for various research aims. For example:

- Uslay, Morgan and Sheth (2009) explored five marketing tenets associated with Peter Drucker's work, to perform an ego-centred analysis the work;

- Leonidou and Leonidou (2011) analysed 530 articles from 1969 to 2008 to evaluate and synthesise research on environmental marketing and management, finding a data-driven trend rather than conceptual publications;

- Fetscherin, Voss and Gugler (2010) used a bibliometric citation analysis to map the evolution of research on foreign direct investment in China;

- Huang and Lien (2012) used a bibliometric analysis to investigate development of research in Corporate Governance research;

- Fetscherin, and Usunier (2012) used a bibliometric citation analysis to investigate the evolution of corporate branding research; and,

- Aguinis and Glavas (2012) performed a bibliometric analysis on 588 Journal articles predominantly from 20 journals and 102 books and book chapters and found 271 (47%) were empirical and 305 (53%) were conceptual. Interestingly, they did not report any descriptive or prescriptive papers.

Thus, the Sections 4.3 and 4.4 build upon an emerging research methodology to investigate bodies of literature for emerging streams of enquiry and epistemological history.

4.3 Data collection, coding and analysis

4.3.1 Data collection and coding for bibliometric analysis

The procedure for data coding and collection followed de Bakker et al.'s (2005) methodology and that of Herrera et al. (2011) and Alcañiz et al. (2010) to allow for consistency of comparison of their results. de Bakker et al.'s (2005) analysis used a classification scheme for the epistemological orientation of articles that separately identified *Theoretical, Prescriptive* and *Descriptive* papers. These classifications are shown in Figure 4.1 and are used in this analysis, except that many papers combined the theoretical sub-classifications of exploratory and predictive and so they were combined in this analysis, in the same way as Alcañiz et al. (2010) and Herrera et al., (2011) combined them. However, unlike these two authors, the theoretical

coding of articles maintained a differentiation between conceptual and empirical. Also, a great many articles over the past ten years report on results obtained from empirical analysis without any indication of a purpose to build on theory or prescription, and were coded to "Descriptive" although they did refer to empirical research. This coding may differ from de Bakker et al.'s (2005) methodology as their description did not specify whether "Descriptive" could or could not refer to empirical work and may impact on the assessment of $RH1_D$.

Figure 4.1: Classifications scheme for epistemological orientation of papers
                 (from de Bakker et al. (2005, p. 294))

Theoretical

Conceptual	Major focus is on developing propositions, hypotheses, or (cor)relations between theoretical constructs, based on a discussion of state-of-the-art literature; no new empirical material has been collected for this work.
Exploratory	Major focus is on developing propositions, hypotheses, or (cor)relations between theoretical constructs, based on the examination extensive, new empirical data
Predictive	Major focus is on testing (refutation, confirmation) of propositions, hypotheses, or (cor)relations between theoretical constructs, based on the examination of extensive new empirical data.

Prescriptive

Instrumental	Major focus is on providing prescription (means, ideas, recipes for action) to practitioners and professionals, that are instrumental in the realization of some desired end, such as improved performance along some dimension.
Normative	Major focus is on providing prescription (means, ideas, recipes for action) to practitioners and professionals, that are valuable in themselves when considered from some ethical, moral, or religious point of view.

Descriptive

Descriptive	Major-focus is on reporting fact or opinion; no intention of a theoretical or prescriptive contribution.

4.3.2   Bibliometric data analysis

The initial data compilation to support the research proposal and ethics submission was performed in January 2011. Similarly to de Bakker et al.'s (2005) finding of an unexpected "dropping-off" of articles for 2003 in their search (conducted in May 2004), a dropping-off of articles for 2010 was found in the initial search. The main data compilation for use in the research project was performed in January 2012 and the same dropping-off was observed for 2011, but not 2010. Therefore, 2011 was

separately identified in order to compare to a third (later) search for 2011-12 to address de Bakker et al.'s (2005) first and third questions. The main data collection process was to search the EBSCO, ABI/Inform, WOS, Emerald, HBR, and Business Horizons Data bases in that order. The EBSCO Megafile Complete was searched first using Boolean /phrase limited to Full text in Academic journals with References available in Academic Scholarly (peer reviewed) journals publications. The first search used the words "Corporate Social Responsibility" restricted to Title ("TI"), Subject ("SU") or Abstract ("AB") fields although Xu (2011) warns that SU field may not prove accurate. It generated 4,905 "hits" of which 2,896 were identified by the EBSCO database software to be internally duplicated leaving 2,009 articles between 1964 and December 2010 to be exported to Endnote. A preliminary analysis to determine if the three words should be put into inverted commas or not was performed and the results found relatively few additional items in the search without inverted commas, most of which were, in fact, part of the targeted dataset because they contained phrases such as 'corporate social and environmental responsibility' which were eliminated in the search for the exact phrase. Therefore, inverted commas were not used for the search but a secondary manual review was performed using the Endnote Search function to review those without the exact phrase. The article particulars and abstracts were then exported to Endnote and the PDF's, where available, were downloaded and attached as a "File attachment".

Care has to be taken in this process because: (a) if the database categorises the article as a "Case Study" or "Report", etc., then Endnote similarly classifies it and puts the Author names and Title into the "Subsidiary Authors" and "Alternative Journal" fields, respectively; (b), many ISSN numbers are either missed (particularly in the Emerald database) or omit the hyphen and have to be edited; (c) some databases include non-targeted sources, such as newspapers despite the criteria noted above, which have to be manually removed; and, (d) the database software only removes *exact* duplicates and if, for example, one entry has the full names of the authors and another has initials or confuses the surname and given names, particularly for Chinese and Spanish names, then the duplicates remain and must be manually removed. Moreover, for non-English articles with English abstract, some put both titles in the title field and some put the English title in the "Alternate title" field. Therefore, multiple manual searches must be performed: 'author'; 'title'; 'journal'; and 'ISSN' to remove all duplicates and regularise the data, Then the

articles from the first search were allocated to an Endnote "Group" for subsequently identified of the sources in the final dataset.

The second search used the word "CSR" and 1,647 Journal articles were identified between 1959 and 2010. These were then analysed for duplicates (both by the software and manually) resulting in 314 valid articles. These were compared to the first search and the duplicates were removed and irrelevant items in which the acronym referred to something else (for example, Call-centre Service Representative, Caesarean Rate, etc.) were discarded. The third, fourth and fifth searches used the words "Corporate Social Responsiv*", "Corporate Social Performance" and "CSP", respectively, using the same process. Thereafter, the same procedure was used for the ABI database, the WOS database, and so on. Finally, a search was performed on 2011 to identify those which were entered into the reference databases as at January 2012 for subsequent comparison at a later search to check for additions. 689 articles were identified for 2011 in January 2012. After completion of the process for all databases, a total of 4,820 articles for the years 1949 to 2010 constituted the initial combined CSR/CSP dataset, with sources and searches separately identified in Endnote Groups.

A first analysis of this dataset was then performed to remove 5 categories of documents that did not meet the data requirements of being peer reviewed academic research papers. These were:

1. Summary, Introductions, Call for papers, Editorials;
2. Book Reviews;
3. Dissertations, Errata, Book extracts, Abstracted articles;
4. No abstract and no PDF;
5. Opinion, Commentary, Reviews, Interviews; and,
6. Letters to the Editor.

Introductions and editorials, where such items were fully researched and apparently peer reviewed, were left in, as per the original 2005 procedure. Generally, papers in conference proceedings were removed as these were not included in de Bakker et al.'s (2005) analysis. Similarly, some articles which included "CSR" in the key words but which were irrelevant were removed and non-English articles with neither an English abstract or English summary, if no abstract was provided, were removed, leaving a total of 4,041 articles from 1949 to 2010 inclusive.

In December 2012, the process was repeated for the years 2010 to 2012. An additional 43 articles were found to have been added to the then existing 710 articles comprising the 2010 dataset, 409 to the 689 articles comprising the 2011 dataset and a new dataset of 855 for 2012 was generated, which once again showed an apparent reduction. The final dataset composition of 6,037 articles is provided in Table 4.1.

Table 4.1: Final composition of the CSR, CSP and CSR/CSP datasets

Database	Corp. Soc. Responsibility	CSR	Corp. Soc. Responsive*	Corp. Soc. Performance	CSP
EBSCO	1,847	139	4	92	3
ABI/Inform	1,818	121	34	142	3
WOS	1,229	34	3	117	0
Emerald	399	32	0	0	0
HBR & BH	20	0	0	0	0
Total (6,037)	**5,313**	**326**	**41**	**351**	**6**

The content analysis was performed primarily by reference to the abstracts but also to the PDF full text where the abstract was insufficient to determine the orientation. The substantive start of CSR-related literature was found to be 1972, similar to de Bakker et al. (2005), although 12 references were found that dated back to 1949. This is because many journals only started in the 1960s with prior reference lists almost exclusively to books. Moreover, this research found more pre-1970 articles than de Bakker et al. (2005) because it addressed the HBR, California Management Review and Business Horizons databases which contained 9 pre-1972 articles.

The 6,037 papers were sourced from 1,411 journals. There were 680 journal articles from 185 journals in the period up to 2002 (about 22% more than de Bakker et al.'s (2005) data which found 559 articles drawn from 142 different journals, primarily due to the articles sourced from the EBSCO, Emerald and HBR databases. However, this cannot be verified exactly from the articles sourced from the pre-2003 databases due to differences in the sequence of sorting and removal of duplicates.

4.4 Bibliometric analysis results

4.4.1 Bibliometric analysis: Epistemological Orientation

The epistemological orientation analysis of the combined CSR /CSP dataset is shown in Table 4.2. The analysis shows a remarkable similarity to the analysis

performed by de Bakker et al. (2005) except that in this analysis there are relatively more Theory Conceptual to Theory Empirical, although the overall theoretical article percentage is very close, and there are fewer Prescriptive Instrumental. This classification difference is explained because (a) some papers, although referring to limited new empirical data, were clearly intended to contribute to concept development and (b) many papers carried elements of prescription but it appeared that they were endeavouring to develop theory. These may have been coded differently to the original coding. The difference applies to the 1949 to 2002 period. For the subsequent 10 years theory conceptual has reduced to the same frequency percentage that de Bakker et al. (2005) found but theory empirical and total theory orientation has also reduced. The last 10 years significantly impacts on the overall figures. The overall assessed reduction in theoretically oriented papers by approximately 5.3%, heavily weighted by the past 10 years, and slight reduction in prescriptive of 2.4% has been matched by an increase in descriptive by 7.7%; an increase probably due to the reason explained in Section 4.3.1. These data do not match either of the subsequent studies by Herrera et al. (2011) and Alcañiz et al. (2010), who apparently have coded significantly more articles to reporting on theory (but not differentiated between conceptual and empirical) than descriptive.

Table 4.2: Epistemological Orientation of the literature
  - *expressed as a percentage and compared to de Bakker et al. (2005)*

	Descript.	Theory Concept.	Theory Empirical	Total Theory	Prescript. Instrum'al	Prescript. Norm've	Total Prescript.
De Bakker et al (2005)	37.0%	13.5%	35.2%	48.7%	11.4%	2.9%	14.3%
1949 to 2002	37.35%	19.85%	29.85%	49.71%	8.68%	2.94%	12.94%
2003 to 2012	45.72%	13.09%	30.71%	42.49%	8.89%	2.91%	11.80%
total 1949 to 2012	44.77%	13.85%	30.61%	43.30%	8.86%	2.92%	11.93%

Of particular interest is that both analyses found that the literature is not significantly oriented towards prescriptive normative papers with less than 3% exhibiting this characteristic, and in this respect the results also align with those of Herrera et al. (2011) and Alcañiz et al. (2010). As noted by de Bakker et al. (2005), this statistic is less than expected, given the number of complaints in the literature about a

normative bias (Matten, Crane and Chapple, 2003). The data is shown in Table 4.2 and graphically in Figure 4.2.

Figure 4.2: Overall Epistemological Orientation – Cumulative since 1949
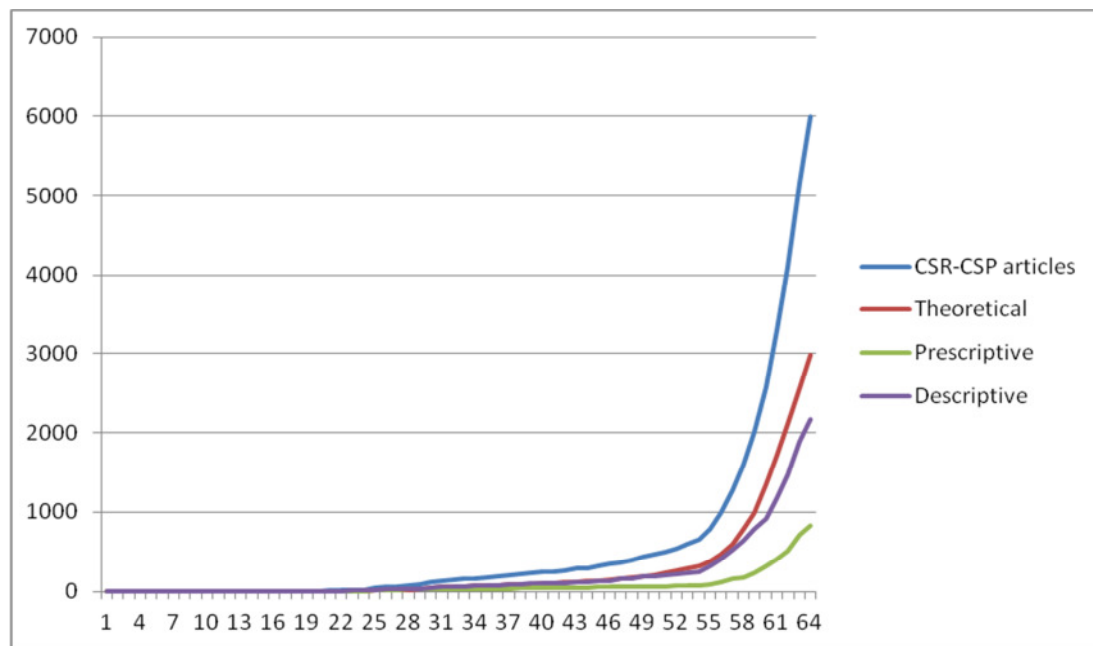
4.4.2 Bibliometric analysis: Theory development

Empirical theory development started in about 1973 when Eilbirt and Parket (1973) investigated a sample of major U.S. corporations concerning their activities in the area of social responsibility, including the kinds of social activities being performed, their success, company size, shareholders' viewpoint, and CSR plans to guide future research. Although the term 'Corporate Social Performance' appeared once in the referenced databases in 1959 (Eells, in "Keywords"), it did not appear again until the mid-1970s. Thereafter, there was a limited but consistent interest in this term, but this was overshadowed by growth in the interest in the terms Corporate Social Responsibility and CSR until the mid-1990s to 2001 when CSP competed for major interest in 1997 (31%) and 2002 (26%).

Table 4.3: Epistemological Orientation of the literature – 5 year aggregations

Literature Family	1949-1972	1973-1977	1978-1982	1983-1987	1988-1992	1993-1997	1998-2002	2003-2007	2008-2012
CS Responsibility	17	63	62	66	55	94	181	1,292	3,849
CS Performance	2	8	12	3	7	44	65	61	155
Total	19	71	74	69	62	138	246	1,363	4,004

Since 2002, reference to Corporate Social Performance / CSP has reduced as a relative fraction in the CSR /CSP literature with approximately 4% being recorded for both of the last two 5-year increments. Interest in corporate social responsibility / performance was steady until the early 1990s, confirming the first question posed by de Bakker et al. (2005), that there was a steady increase from its inception, except during the period 1983 to 1992, the Reagan era as predicted by Frederick (1983), and a remarkable increase since 2002.

A secondary analysis was performed for the theories and topics covered in the articles through a title word analysis combined with analysis of the words in the titles and abstracts to examine the theoretical focus and any significant changes over the period. Consistent with the analysis of de Bakker et al. (2005), no distinct periods of development, expansion and institutionalisation were distinguishable from this analysis either by frequency or epistemological orientation. However, it can be observed that there were no references to emerging theoretical themes up to 1972 and only nine explored three of those themes up to 1982.

Table 4.4: Five year aggregations of the frequency of differing theoretical themes

Theoretical Focus	1973-1977	1978-1982	1983-1987	1988-1992	1993-1997	1998-2002	2003-2007	2008-2012
Stakeholder Theory	1		3	11	22	68	367	965
Institutional Theory				10	5	8	70	153
Corporate Citizenship			1	1	3	10	55	87
Strategic use of CSR			6	5	10	24	153	444
Resource based Theory	1	1	2	3	3	9	73	126
Financial-Business case	2	4	4	3	11	30	110	56
Corporate Governance			1	1	1	7	73	193
Sustainability Factors							15	65
Agency Theory						1	7	26

On this basis, the findings are consistent with Carroll's (1999) analysis that definitions and alternative emphasis appeared in the 1970s, fewer definitions and more empirical work appeared in the 1980s and the CSR concept transitioned in the 1990s to work on alternate themes such as stakeholder theory, business ethics, strategy development, and others. The topic frequency analysis is shown diagrammatically in Figure 4.3 and the five year aggregations are shown in Table 4.4. The analysis shows support for the progressive view of a literature evolution

from conceptual vagueness through clarification to testing and specific topic study; but the recent addition of new foci, such as corporate governance and sustainability, also lends limited support to the variegational view. However, it strongly supports Carroll's (1999) analysis and prediction that the CSR concept transitioned in the 1990s to development of alternative themes – that is the progressive view. The normativistic view is not supported.

Clearly, the primary recent interest remains with Stakeholder theory but the relative frequency of the strategic use of CSR continues to gain momentum and may become the dominant theory in the future. Interest in the CFP aspects of CSR remained consistent for the overall 42 years since theory classifications first appeared in 1971, but has lost momentum in the last 5 years as more people accept the strategic use of CSR and the controversy over strategic CSR is dissipating. The new consideration of sustainability has gathered support over the past 10 years as has the concept of corporate governance being linked to CSR. Interest has remained quite solid for the themes of Institutional Theory, Corporate Citizenship and Resource Based Theory.

Figure 4.3: Theory development 1971 to 2012 – Cumulative since 1972
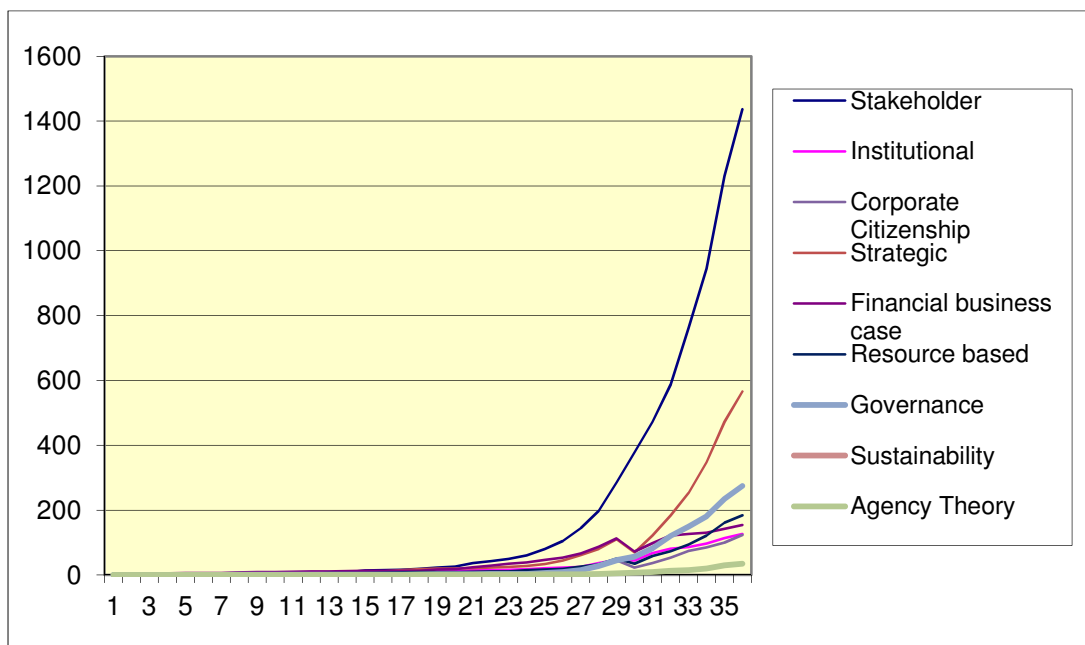
Finally, the number of articles for 2012 is less than those for 2011, consistent with the apparent reduction in 2003 relative to 2002 in de Bakker et al.'s (2005) analysis. However, this study reveals that, in fact, the increase per year has been consistent since the early 1990s confirming that the apparent decrease in 2003 (and in 2010 for

the initial study performed in 2011) was due to the time lag between publishing and appearing in a database. In fact, some publishers put an embargo on articles for 12 months as stated in the databases.

4.4.3 Summary of findings from the bibliometric analysis

The conceptual theory issues which have appeared in the last decade, such as agency theory, sustainability and corporate governance, show that the field continues to develop but they have not substantially detracted focus from the predominant theories of stakeholder theory, strategic use of CSR and Institutional theory. Focus on justification of CSR by way of references to CFP has, however, declined as CSR has become more mainstream. In respect of de Bakker et al.'s (2005) three questions and Alcañiz et al.'s (2010) proposal, this research confirms that:

1.   the increase in article numbers, which remained fairly constant until about 1990, then steadily increased through the 1990s to 2002, and continued to accelerate since then, was due to increased interest and not due to more comprehensive recent data bases;

2   the "dropping-off" of the number of articles in 2003 was (a) partially due to the delay in being incorporated into databases and (b) partially due to "12 month embargoes" set by some publishers and not a reduction in interest;

3   the development of the CSR literature in not being stymied by continued variegational constructs being added and is developing progressively; and,

4.   although there may exist some dissimilarities in the CSR evolution directions between different cultural setting of non-English speaking authors, the inclusion of non-English journal articles with English summaries /abstracts apparently without differing theoretical orientation confirms that the concept of explicit CSR is spreading throughout the world, but perhaps with differing emphasis for different countries and industries as described in Chapter 2.

In summary, this analysis has identified the primary and secondary themes in the CSR literature and that the frequency continues to increase. In doing so it has answered Research Question RQ1 and supported the developmental orientation of Research Hypothesis $RH1_D$. The development of the field of corporate social

responsibility research is progressive but this is not demonstrated, as proposed by de Bakker et al. (2005), by a relative increase in the number of theoretical empirical articles to theoretical conceptual articles or descriptive articles, but a significant increase in the number of descriptive articles – that is, articles reporting on the facts of empirical investigations but which do not fit the classification of theoretical empirical as they do not appear to be intended to build on theory or prescription.

This research also supports $RH1_T$. The dominant theory in the field of corporate social responsibility research has become stakeholder theory.

4.5 Bradfordising the CSR Literature

Bradford (1934) developed his law of scattering of articles to solve a library problem of which journals to hold in stock for a particular subject. Bradford identified 3 zones; a highly productive nuclear zone, a moderately productive zone and a low productivity or peripheral zone (Xu, 2011). In 1948, Vickery found that the verbal statement of Bradford's law approximated the correct theoretical upper portion of the observed curve and proposed a theoretical mathematical formula /justification (p. 198). Brookes (1969 in Xu, 2011), interested in reducing the quantitative untidiness of scientific documentation, developed the most widely used mathematical formula to represent Bradford's law. Subsequently, White (1981) proposed a new option for sequencing the output from online searches using the principles of Bradford's law. He coined the term "Bradfordising" for this process, defined as "the two-step sorting operation that results in the ranked list of journals which is the raw data set". He saw it as being useful in workaday online searches. However, as noted by Xu (2011), the computation is rather tedious for data manipulation, determining the strength of the linear association between the variables and cumulative journal output, and the formula to define the curve in the resulting graph.

Xu (2011) developed what he called a standard procedure for Bradford analysis, observing that it could assist in librarians' journal selection decisions by overcoming the complicated computational and graphical formulation. The Bradford analysis which follows is based on Xu's (2011, pp. 754 - 758) procedure except that he recommends copying the journal name and ISSN number from Endnote X4 onto the clipboard, which limits the number of references which can be so copied to 250, and then pasting them onto MS Word, combining the MS Word files to generate an

overall listing and then migrating that to MS Excel. Many problems were found with this technique, one of which being the process of doing it 25 time for a dataset of over 6,000 journals, and then saving it in a CSV file or similar format that Excel can import. Therefore, an alternative process was developed by proposing to edit a new "Output Style" in Endnote which can be read directly by MS Excel. This can be done by outputting only the author, year, journal and ISSN number.

4.5.1 Preparing and analysing the data

The methodology to prepare the Bradford data is, then, as follows;

Perform the searches

These must be well defined with complete literature and confined to limited time spans. The data sourced for the bibliometric analysis met these criteria.

Export search results to Endnote

Develop a new output style which using a tab character to separate the fields. Other punctuation marks are not suitable as they might appear in the data and cause MS Excel to add an extra cell when it is inputted. It is recommended to include author, year, journal and ISSN number although only the latter two are required for the Bradford analysis. The first two fields are included for data correction. After the data is exported and then imported into MS Excel, a manual review of errors can be conducted (for example, identification problems for the journal name and ISSN number). By including the name and year, it is easy to find and correct them in Endnote and re-export to Excel. When importing into MS Excel choose "delimited", tab delimiter, text qualifier and "Text" for texts, and "General" for ISSN and date.

Manipulating data with MS Excel

After a final set is imported into MS Excel, remove the first two columns (Author and Date) and leave ISSN numbers in Column A and Journal names in Column B. Then, if the dataset contains 6,037 articles as this one did, type:

 '=COUNTIF($A$1:$A$6037, A1)'

in the first row of column C and copy it to all active rows. This calculates the number of individual journals in the dataset. Then copy Column C to Column D using the Save Special option of "Values" so that in subsequent operations the numbers are not lost. Then sort the data by Column C (or the new copy of Column D) in descending order. Use the "Remove Duplicates" (Data tab ➔Data Tools ➔Remove Duplicates) to remove rows with duplicated ISSN numbers in Column A. Then develop the cumulative totals of articles in Column E using the formula:

'=SUM($D$1:D1)'

in the first row in Column E and replicate it down for all live rows, and rank the rows from 1 to n where n is the number of journals. Finally, calculate the natural logarithm of each journal rank and plot the results using the MS Excel scatter chart so that a regression analysis can be performed to develop a trend line. This was initially done for the full dataset and is shown in Figure 4.4.

Figure 4.4: Bradford analysis of all journals since 1949
         Showing the number of articles on the Y axis and LN cumulative
         frequency on the X axis
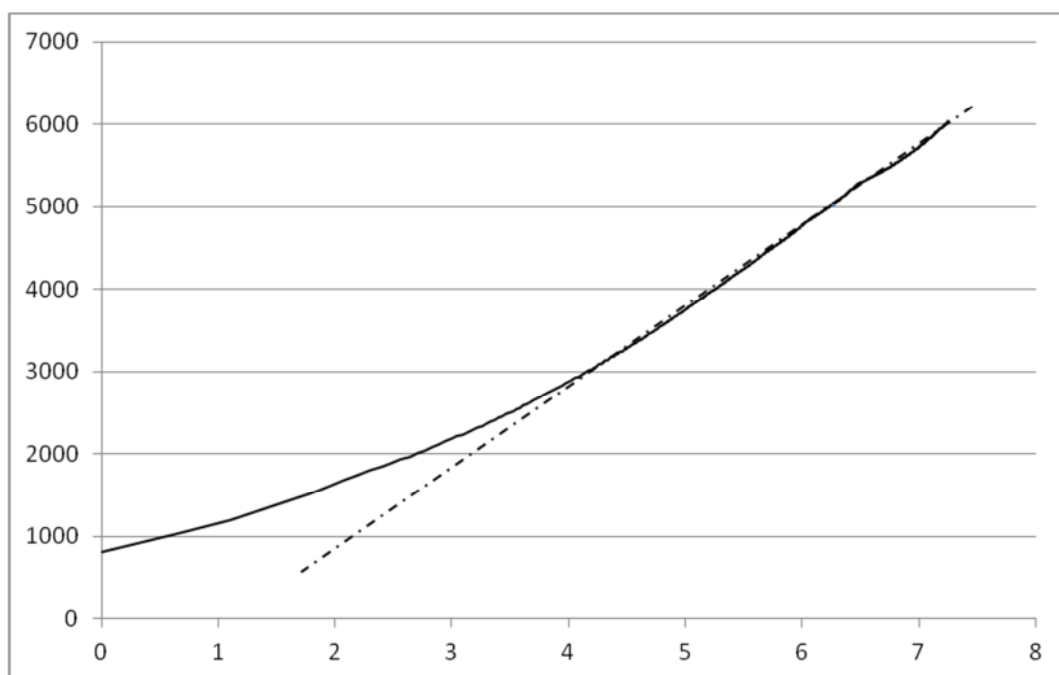
It can be seen that the CSR literature does indeed follow Bradford's law very well. However, it is probably of more interest to researchers to analyse the more recent journals publishing CSR articles for two reasons: to be aware of the latest trends in the subject; and to be aware of the most productive journals to decide which journals

to submit original research papers to in order to gain the most exposure. Therefore, the process outlined above was repeated for the 4,004 articles published between 2008 and 2012 inclusive. The top 20 articles are tabulated in Appendix P and the data is plotted in Figure 4.5.

These were followed by 474 journals with more than one article and a further 3,510 journals with only one CSR article in the 5 years. Not surprisingly with the heavy weighting of the volume of articles over the past 5 years, the top 6 journals remain the same with only rankings 5 and 6 being swapped.

Figure 4.5: Bradford analysis of CSR journals between 2008 and 2012 inclusive
Showing the number of articles on the Y axis and LN cumulative frequency on the X axis
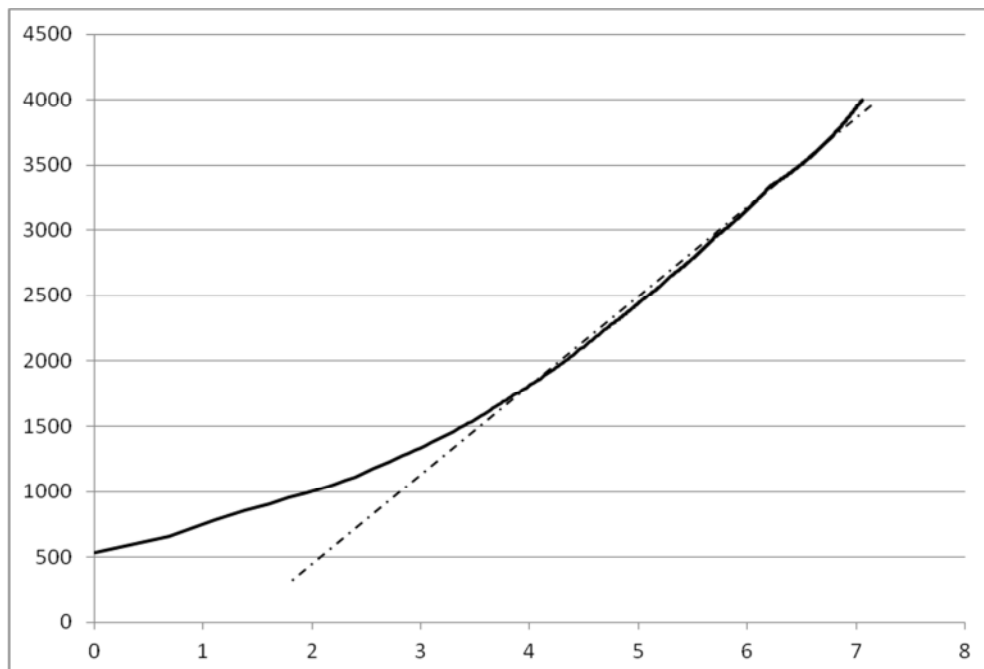
4.5.2 Discussion

The overall CSR literature and the CSR literature for the past 5 years both follow the Bradford law of document dispersion. This information is useful for researchers in order to be aware of the most productive journals. In this simplified version of the methodology proposed by Xu (2011), Bradfordising a recent body of literature to determine the most productive journals in a subject area becomes a useful tool for researchers to identify journals for subscription and for the submission of their own research articles on the subject to the most productive journals.

4.6 Background to the quantitative and qualitative analysis

In 2009, the Hong Kong Quality Assurance Agency launched the HKQAA-HSBC CSR Index – an index based at that time on the draft ISO 26000 with the stated intention of providing quantitative performance metrics to measure and improve CSR performance, disclosure and stakeholder communication of Hong Kong companies. The metrics for the initial 25 corporate participants were derived through a desk study and questionnaire (HKQAA, 2009). Initially, an option to request the use of the HKQAA-HSBC questionnaire was considered for use in this research project, but this option was discarded for two reasons: (1) the HKQAA-HSBC questionnaire measures "CSR maturity", which is not consistent with the research questions developed for this research project; and, (2) the development of the HKQAA-HSBC questionnaire was commercially funded and the operation with the 25 participating companies had also been commercially conducted. It was considered that permission to use it would be difficult, if not impossible.

Therefore, the questions for the questionnaire were designed from first principles to gauge the relevance of each of the core issues in ISO 26000 (2010). In addition to the 44 questions relating to the seven principles and seven core subjects of ISO 26000 (2010), seven demographics questions were developed to potentially permit analysis of different segments, company types and position-related views. One question related to company size to potentially differentiate between large business views and actions on CSR and those of SMEs. Different countries classify small and medium sized businesses by different "head count" numbers. Therefore, this question aimed to permit comparison between sizes consistent with Australia (Small Enterprise < 20; Medium Enterprise < 200 (ABS, 1999), the European Union and the UK (Small Enterprise < 50; Medium Enterprise < 250 (EC, 2003), and Hong Kong (Small and Medium Enterprise (Manufacturing) < 100; Small and Medium Enterprise (Non-manufacturing) < 50 (HKSARCSD, 2013).

Given the potential controversial nature of the topic, and the potential difficulty of securing interviews, particularly, but also questionnaire responses, it was also decided to request the HKCA to endorse the research project and to disseminate the questionnaires to its members on the basis that the HKCA support provided a solid base /credible reference to include with the covering letter. The HKCA agreed to do so, although counselled that survey response rates would likely be low – in the order

of 5%. Whilst this was acknowledged, the response rate in the only other Hong Kong CSR survey known about at the time was 9.8% (Gill and Leinbach, 1983) and it was hoped that the response rate would be similar.

4.7   Quantitative Study – HKCI Questionnaire

An initial review of the number of CI companies in publicly available lists in Hong Kong, found that there were approximately 1,880 CI contracting firms, which would be reasonably accessible in that their particulars (names and phone numbers as a minimum) were available. These lists are contained on the websites of the HKCA (HKCA, 2012), the HKFEMC (HKFEMCL, 2012), the Works Bureau-Contractors list and the Works Bureau Sub-contractors list (HKGDevB, 2012) and the HKYP Construction Contractors (HKYP, 2012) (Table 4.5). Some of the large international CI firms are not listed on the Hong Kong Stock Exchange and it is, therefore, not a reliable source of identification of large CI firms. The lists published by these organisations contain many duplicates, both internally due to companies either being listed in several sub-categories or more than one operating company from the same group being listed, and externally between the lists. In order to estimate the number of CI firms, each list was carefully examined and all duplicates removed.

Table 4.5: List of contractors in Public Domain

Name of List	Number in List	Internally duplicated	Duplicated in other lists	Net Number in list
HKCA	309	26	0	283
HKFEMCL	147	12	10	125
HKGDevB. Contractors	259	1	153	105
HKGDevB Suppliers & Specialists	553	32	173	348
HKYP "Construction Contractors"	1,555	145	289	1,121
Totals	**2,723**	**216**	**625**	**1,882**

Assuming 85% of the listed companies could be contacted, and a response rate of approximately 10% could be achieved, then this would achieve the targeted total of 150. However, even if the result was at 5% it was considered that this would be sufficient based on an effective 1-5 rating scale (range of 4 units) divided by 4 on the assumption of a normal distribution divided by (say) a precision of 1/4 unit: $[(2*1)/(0.25)^2 = 64$ (Hair et al., 2003, p. 219).

However, there are also numerous small sub-contracting firms in Hong Kong, as noted by the Hong Kong Government's enquiry into the CI:

> *"a number of factors have affected the efficiency and productivity of local construction, including segregated delivery processes, non-value-adding multi-layered subcontracting, prevalence of labour-intensive in-situ construction methods, too many small organisations in the industry without the requisite capabilities" (Tang, 2001, p. 27).*

During the search for street addresses as part of the research project, the list of sub-contractors registered with the HKCIC (HKCIC, 2012) was also identified and, as the response rate experienced at that time was less than 5%, the sub-contractors (excluding duplicates and those listed as sole traders or unincorporated companies) listed on the HKCIC Voluntary Registration Scheme were added to the list, increasing it by approximately 1,000.

4.7.1 Questionnaire data collection

Invitations to Participate were prepared for dissemination in A4 envelops (so that the documents need not be folded), each one containing a "Participant Information Statement and Consent" in English and Chinese (attached in Appendix D), copies of the Questionnaire Survey Form in English and Chinese (attached in Appendices E and F) and a stamped return address envelop (in A5 size). In addition, initially for the HKCA use (as the Secretary General advised that the HKCA generally corresponds with its members via email) an investigation of online survey Application Service Providers ("ASPs") was performed to determine whether an online anonymous survey could be designed with the same "look and feel" of the hard copy survey. The functionality components of several ASPs were studied, including Surveymonkey (2012); Surveygizmo (2012); Zoomerang (2012); and Surveytool (2012). Most had limitations for hosting a Likert scale type of questionnaire and most had difficulties for a survey in Chinese. Surveytool was found to be the best option for hosting the two surveys (English and Chinese). Therefore, an online survey on which respondents could complete the survey electronically was setup at http://www.surveytool.com/s/CSRinHKEnglish (English) and http://www.surveytool.com/s/CSRinHKChinese (Chinese) (copy screenshots attached as Appendix G).

For the questionnaires which were to be issued from the HKCA, Invitations to Participate were prepared (n=320 in A4 envelops), each one containing a "Participant Information Statement and Consent" in English and Chinese, copies of the Questionnaire Survey Form in English and Chinese and a return envelope (A5 size) addressed to the HKCA Secretary General. These were delivered to HKCA for dissemination in July 2012. The HKCA also issued the invitations under cover of an HKCA email to all of its members (attached in Appendix I). For the remainder of the questionnaires, a similar process was employed, and Invitations to Participate were prepared and issued to all of the CI companies for which usable street addresses could be found and which were identified as "corporations", that is, as limited liability companies ("Ltd." in the listing).

Follow-up emails consisting of a cover email and PDF copies of the individually addressed letters and the questionnaires, both in English and Chinese were issued to all of the companies for which email addresses could be found (sample in Appendix J). In order to maintain anonymity, email invitations to participate were only sent to those HKCI companies for which email addresses were identified in addition to the postal addresses, and the emails only provided a follow-up to the initial postal invitation requesting that the recipient respond by either returning the self-addressed envelope or by completing the anonymous online survey. The option of direct email or fax invitations to the many HKCI companies identified on the relevant website lists, but for which no postal addresses could be found, was rejected due to the potential of identifying the source of response by the sending email or fax address.

In all, 2,853 invitations to participate were posted (including the 320 issued by HKCA) and 960 follow-up emails were issued (including the 320 issued by HKCA). 105 automatic responses were received from "Postmaster" that the emails were not deliverable to the nominated email addresses, leaving a net 855 apparently delivered emails. 129 hardcopy responses, 1 email response and 37 web-surveys were received. Three response envelops were received with contents apparently intended for someone else. Most of the hardcopy responses were very well and fully completed. However, 11 were either incomplete or a single column was checked for all answers and were discarded. Similarly, although the surveytool was configured to require all answers to be completed prior to moving to the next "sheet", just over half the web-surveys were "drop-outs" meaning that the respondent had partially

completed it and exited and these were also discarded. Therefore, the final net response number was 134 (1 email, 115 hardcopy and 18 web-surveys) for a total of 4.70%, as tabulated below.

Table 4.6: Schedule of responses from Survey

Source of List	English	Chinese	Discard	Total
Hong Kong Construction Association (n = 320 – 4.70%)				
Hard Copy Response	6	3		9
Web-based Electronic Response	(8-5 = 3)	(6-3 = 3)	8	14
Net Total	9	6	8	18
Federation of Electrical and Mechanical Contractors (n = 148 – 10.81%)				
Hard Copy Response	(7-1 = 6)	7	1	14
Web-based Electronic Response	(3-1 = 2)	(3-2 = 1)	3	6
Net Total	8	8	4	20
HK Gov't List of Approved Contractors (n = 113 – 7.08%)				
Hard Copy Response	(3-2 = 1)	(5-1 = 4)	3	8
Web-based Electronic Response	2	(4-3 = 1)	3	6
Net Total	3	5	6	14
HK Gov't List of Approved Specialist Contractors & Suppliers (n = 363 – 4.96%)				
Hard Copy Response	5	(14-1=13)	1	19
Web-based Electronic Response	0	0	0	0
Net Total	5	13	1	19
HK YP & CIC-VRS (Combined n = 1,909 – 4.03%)				
Hard Copy Response	24	56 (-9)	9	80
Web-based Electronic Response	(5-3 = 2)	(6-2 = 4)	5	11
Net Total	26	51	14	91
Hard copy (n = 116 / 2,853, – 4.07%)	**42**	**74**	**14**	**130**
Web base (n = 18 / 855 – 2.11%)	**9**	**9**	**19**	**37**
Total (n =134 / 2,853 – 4.70%)	**51**	**83**	**21**	**165**

4.7.2   Questionnaire data analysis

At the outset, it was realised that the questionnaire survey was quite long (7 demographic and 44 substantive, CSR-related questions) and quite complex, requiring the respondent to reflect and consider rather than just give an opinion or identify a fact. Although it was a Likert style questionnaire, it required consideration of the respondents' understanding of the company policy of his /her employer. The

low response rate (and high web-based 'drop-out' rate), although approximately as predicted by the HKCA personnel at commencement, confirmed the concerns as to the survey's length and complexity but, conversely, the very complete answers that were received confirmed that those of the invited potential participants who did respond, had taken care with their answers. The first task of the data analysis process was, after an overview review of the contents to identify those that were improperly filled in (n=6), to enter all of the remainder onto a specially prepared surveytool web-survey for initial analysis. At this stage, the remaining 5 which were incomplete were identified and discarded. Given that all of the responses were made by persons on behalf of the overall sample population of 2,853 invitee companies, it was considered likely that they constituted a consistent sample population. In order to verify this, the 44 substantive variables were sorted in order of magnitude (using the average for sum of each variable coded from 0 to 4), sorted from highest to lowest and graphed (Figure 4.6). Although the smaller number of the web-based survey responses showed greater variability, the trend line was, by inspection, exactly the same and so the two files were exported to Microsoft Excel and combined.

Figure 4.6: Comparison of hardcopy (n=116) and web-based (n=18) responses.
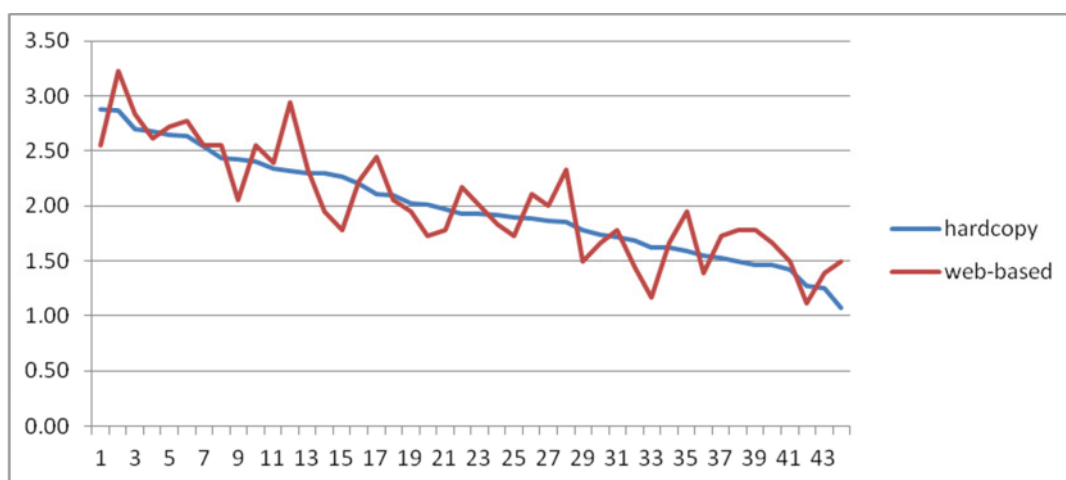
The next step was to prepare the data and export it to SPSS 14 for Windows for analysis. The SPSS for Windows version available had a limit of 50 variables and so the variable "education level" was dropped as over 75% (n=100) responded "Degree or above", and there were 4 missed items for this variable (the only variable in the final dataset with missed items). Of the remaining 30, most were Higher National Diplomats and the remainder Secondary.

4.7.2.a.   Examination and preparation of the data

All of the 44 substantive questions can be considered to be in a Likert scale format. The item "Not relevant to the organisation and /or the industry – I don't know" had been deliberately formatted to the right of the questions so that it did not appear as a lower, but still relevant, grading of any of the CSR core issues. Nevertheless, for coding and analysis it positioned as "lower to the extent it is irrelevant" and coded as 0. Strictly speaking, a Likert scale is an ordinal scale but it is customary to treat it as an interval scale in business research (Hair et al., 2003, p. 157). Thus, it is appropriate to use Nominal as the Measure in the SPSS analysis. With this adjustment, all of the substantive variables are measured on a 5 point Likert scale, and are of the "Semantic Differential Scale type" which uses bipolar end points with the three intermediate points numbered; for example Question 1 refers to: "*Accountability for impacts on society*": *not relevant, avoids, accepts, incorporates and exceeds*: coded to be 0, 1, 2, 3, 4. The values are included as Appendix N.

The CSR principles (including the core subject of corporate governance) and the remaining six CSR core subjects incorporated into ISO 26000 (2010) and the questionnaire, can be used to form seven "constructs" or concepts from the elements comprising the questions in each core subject to test which core subjects are, in the views of the respondents, more or less relevant to the CI. These were identified and used as the variable names, and the labels and values were then assigned (refer Appendix N). Decimal definition was set at 0; there was no incorrect data; there were no incorrectly coded items and no negatively worded items.

There are 8 variables representing the responses in relation to Principles; 8 variables representing Human Rights; 5 variables representing Labour Practices; 4 variables representing Environmental Practices; 5 variables representing Fair Operating Practices; 7 variables representing Consumer Issues; and the 7 variables representing Community Issues; all of which were examined, being the issues forming each of 7 potential constructs. Each set was tested using Analyse ➔ Scale ➔ Reliability Analysis and the results included as Appendix Q can be summarised as follows:

Table 4.7: Summary of Reliability Scales for 7 Constructs (Alpha)

	Principles (Including Governance)	Human Rights	Labour Practices	Environment	Fair Operating Practices	Consumer Issues	Community Involvement
N of Cases (Excluded)	134	134	134	134	134	134	134
N of Items	8	8	5	4	5	7	7
Alpha	0.895	0.911	0.857	0.820	0.807	0.903	0.894

A review of the statistics in Table 4.7 and the Item-Total statistics in Appendix Q shows that all of the Cronbach's Alpha figures for the 7 constructs indicate that there is "*very good*" correlation for combining the variables in each construct to form a single construct variable (0.8 <0.9) or "*excellent*" (> 0.9) (Hair et al., 2003, p. 172).

Review of the Item-total statistics for each of the constructs also shows that, only eliminating impacts of biodiversity for the environment (0.820 to 0.821) and eliminating health impacts for community issues (0.894 to 0.898) improve the Cronbach's Alpha. The decision was made not to delete these items and could have been reviewed after Factor Analysis completion. Review of the Inter-Item Correlation Matrix reveals that the vast majority of all inter-item relationships are above 0.3.

4.7.2.b. Testing of the seven constructs

Each of the 7 constructs described in Section 4.7.2.a was examined.

Firstly, assumptions were tested.

    i.   Sample size

The sample size of 5 per variable and over 100 subjects (to be acceptable) criteria are both met (Coakes and Steed, 2007, p. 123).

    ii.   Normality, Linearity and Outliers

The data was tested individually for these assumptions. Due to the number of data outputs from SPSS, the significant data was collected and transposed into Appendix S. It can be seen that a number of the variables are skewed, some quite heavily skewed (Principle5, Labour4, Labour5 and Practices2) However, Factor analysis is

robust for normality and therefore these variable were not adjusted (Coakes and Steed, 2007). Six variables contained between 4 and 8 outliers. The total number of outlier cases amounted to 28 with case 86, 96, 97, 121 appearing twice, case 94 appearing 3 times and case 131 appearing 4 times. However, rather than removing all of these cases from the data set they were retained. Linearity is assumed as per Coates and Steed (2007, p. 123).

Table 4.8 List of outliers in the data

Job description	77	78	83	86	92	96	130	131
Project work	94	96	111	129				
Internal discipline	94	97	111	129				
Infringement of rights	97	112	121	131				
Social dialogues	82	84	85	86				
Political involvement	94	120	121	131				

4.7.2.c. Factor Analysis of the seven constructs

Each set of issues forming the seven constructs was tested using Analyse ➔ Data Reduction ➔ Analyse. The data was analysed using Principle Axis Factoring and Varimax rotation. However, for all constructs, there is one predominant factor accounting for 58.0%, 62.1%, 63.9%, 65.3%, 56.9%, 63.4% and 62.3%, respectively, for the variance of the seven constructs and that the solution cannot be rotated. In all instances, the KMO test is above 0.6 but the Bartlett's test of sphericity shows significance of 0.

4.7.2.d. Composite variables for the seven constructs and the survey

Based on the above investigations, it was concluded that it is valid to combine the variables for each of the seven constructs. Therefore, the seven constructs were constructed into a single variable each, named Principle, HumanR, Labour, Environment, OperatingP, Consumer and Community and one overall construct All_responses. This was performed using Transform ➔ Compute.

4.7.2.e. Testing the relationship between the constructs and overall CSR

To test the relationship and whether all the constructs are significantly related to each other, liner regression was used sequentially to determine the relationship of each of the seven constructs to the other six constructs using Analyse ➔ Regression

➔ Linear and then again in a stepwise sequence to test the contributing relationship for the seven constructs to overall CSR performance; then the seven constructs were analysed using Analyse ➔ Correlate. The results of this analysis are included in Appendix T. It was found that Human Rights and Labour Practices are the strongest indicators for CSR principles; Operating Practices and CSR principles are the strongest indicators for Human Rights; the Environment and CSR Principles are the strongest indicators for Labour Practices; Labour Practices and Operating Practices are the strongest indicators for the Environment; Human Rights and the Environment are the strongest indicators for Operating Practices; Operating Practices and the Community are the strongest indicators for Consumers; and Consumers and the Environment are the are the strongest indicators for the Community. All constructs are correlated to each other and CSR Principles and Human Rights issues are the strongest indicators /contributors to overall CSR performance.

4.7.2.f. Is overall CSR dependent on size or company type?

The combined construct was then tested as the dependent variable against both size and company type using SPSS 14 Analyse ➔ General Linear ➔ Model Univariate. The results indicated that the reported degree of corporate social responsibility was dependent on size of the respondent's company and not whether the respondent was working for a main contractor or a subcontractor F = 5.212 as shown in Table 4.7.

Table 4.9: Tests of Between-Subjects Effects
          Dependent Variable: All_responses

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	57021.911(b)	21	2715.329	2.325	.002
Intercept	380101.151	1	380101.151	325.485	.000
Size	24345.045	4	6086.261	5.212	.001
Company	1296.784	4	324.196	.278	.892
Size * Company	9635.044	13	741.157	.635	.820
Error	130793.522	112	1167.799		
Total	1261726.000	134			
Corrected Total	187815.433	133			

a Computed using alpha = .05

b R Squared = .304 (Adjusted R Squared = .173)

4.7.3   Descriptive Statistics

4.7.3.a.   Demographics

Respondents were also asked to provide their job title or position, age, education level, profession, employer type, organisation size and whether or not their organisation participated in construction project work, and nearly all obliged. The 134 respondents were classified accordingly. Age was classified as 20-40, 40-50 and over 50 and using the median for each grouping as the average, the average age for the main study population was 49. Sub-contractors (59) and Main contractors (42) accounted for 75% of the employer types. 47% (64) were employed by organisations with less than 50 employees and 25% (34) were employed by organisations with more than 200 employees. Engineers accounted for nearly 40% of the respondents but most (74) reported "other". Nearly all (129) were qualified to Higher Certificate level, 118 reported that they were involved in project work. The data summarised in this paragraph has been combined into a table attached as Appendix R to permit a simultaneous comparison of respondents' characteristics and their employer types.

4.7.3.b.   ISO26000 Issues and core subjects (constructs)

A review of the descriptive statistics revealed, as would be expected, the "*Not applicable – I don't know*" response option reduced the mean, median, mode and low score, and increased the standard deviation. However, its inclusion provided valuable data, and the distortion of the descriptive statistics by forcing respondents to rate issues that either they consider irrelevant or (less likely, given the survey was addressed to senior executives, simply didn't know) could make an assessment of the relevance of ISO 26000 (2010) issues meaningless. Therefore, an analysis of the data generated on a question-by-question basis, using the aggregated results basis, with the "*Not applicable – I don't know*" response excluded, was prepared for comparison and review. The summary of these aggregated results are shown below in Table 4.10 and included as tables 1 to 7 of Appendix V.

Of interest, is that the data collection into descriptive statistics evidences that:

1   Labour practices issue – occupational health and safety scores highest and is the only issue when the averages score of those who considered it a relevant issue (n=130) is higher than the legal compliance of "Incorporates". The two

issues of legally recognised employees and skills training for employees are the next two highest issues.

2   Labour practices overall with a score (mean) of 2.86 and an average of 128 respondents considering the overall construct to be relevant was the highest scoring construct. Consistent with the UK and Australian studies (Jones et al., 2006; Petrovic-Lazarevic, 2008), the environment's first two issues of reducing pollution and reducing waste are rated very highly but the green house gasses and biodiversity items have the effect of lowering the overall rating of the environment to make consumers, surprisingly, the next most relevant construct. This is apparently on the basis that the HKCI respondents have taken the next entity up the "construction food chain", i.e. their client, as the consumer and rated fair trading, dispute resolution and safety highly.

3   The construct that the respondents rated as least relevant was community involvement with 31% responding (on average, n = 42) that the issues forming this construct are irrelevant.

Table 4.10: CSR Grading (mean) by classification summary of responses

ISO 26000 Classifications	Less than 20	20 to 50	50 to 100	100 to 200	Over 200	All Responses
SR Principles	2.15	2.55	2.67	2.84	3.11	2.65
Human Rights	1.83	1.86	2.26	1.99	2.41	2.09
Labour Practices	2.43	2.82	2.93	2.85	3.28	2.86
Environment	2.03	2.42	2.70	2.44	3.09	2.57
Fair Operating Practices	1.69	2.12	2.23	2.27	2.87	2.25
Consumer Practices	2.26	2.54	2.72	2.47	3.16	2.66
Community Involvement & Development	1.93	2.16	2.23	2.44	2.70	2.30
Survey Totals	**2.06**	**2.35**	**2.53**	**2.46**	**2.93**	**2.48**

4.7.3.c.   Comparison between SME to large companies

To demonstrate and support the analysis in Section 4.7.2.f that the reported level of CSR activity is a function of size of company and not necessarily a function of whether the company is a main contractor or subcontractor, the major findings of this project, the data contained in Table 4.10 shows the mean scores for each of the constructs. Surprisingly, the over 100 employees group scored lower than the 50 to

100 employees group in Human Rights, Labour Practices, the Environment and Consumer Practices leading to an overall lower result. However, the results support the statistical analysis of the seven constructs that the independent variable is size alone. For companies with more than 200 employees, the overall mean score is 2.93 ("Fully incorporates ISO 26000 issues, on average") and four of the constructs are between incorporates and exceeds – indicating going beyond the expected requirements. On the other end of the scale, for companies less than 20, the overall mean score is 2.06 (just "accepts") and three of the constructs are below "Accepts".

4.7.4   Summary of quantitative findings from the questionnaire

In summary, this analysis has identified that the large contractors (employees > 200), including the large sub-contractors, consider that they currently meet legal obligations and actually do exceed legal obligations in the specific area of health and safety but although there is a focus on environmental matters, it is generally driven by compliance. In doing so, it has answered Research Question RQ2 and found support for the primary component of Research Hypothesis RH2 in respect of the differentiating factor being size but not whether the company is a main or sub-contractor. The differentiating factor identified in this research is solely to do with corporate size.

4.8   Qualitative Study – HKCI Interviews

Interviews were conducted with 17 representatives of four CI segments: large to very large main contractors; large and small specialist subcontractors; consultants (design and commercial); and employer /peak industry bodies. All of the interviewees were at senior or executive level management in their firms. In reporting the results of the interview process, two considerations were set as the governing criteria: (1) that the rich and diverse responses be consolidated into the recurring themes and reported to the extent possible as extracts from the verbatim transcript with quotes as applicable; and (2) the reporting is done in such a way that the participants' anonymity is maintained. The second criterion has been adopted because some of the participants have not yet agreed to be separately identified in the acknowledgements – but most were happy to be individually recognised – for example "yes, why not? It's all true and we're proud of the way we do things" (Interviewee, 2012).

The structure of this section follows a semi-structured interview protocol in which the participants were firstly asked to comment on the seven groups of questions which formed the ISO 26000 (2010) questionnaire constructs and then to comment on what, in their view, are the drivers and barriers to implementation / strengthening of CSR in the CI. The reporting of the interviews is by topic headline followed by brief but representative responses in the form of a consolidated vignette from each of the four industry segments for the ISO 26000 (2010) issues and just the former three for the corporate CSR issues in Part B. A discussion and summary will then be presented in which the responses will be aggregated and reviewed to address RQ3.

Table 4.11: The list of participants in the interview programme

Type of Organisation	Description of Interviewee Position
Large Main Contractors	Commercial Manager of a locally listed firm; Divisional Manager of an international firm; Deputy General Manager of an international firm; Commercial Manager of a locally listed Chinese firm;
Large Specialist Sub-Contractors	Commercial Manager of large overseas based firm; CEO of a locally listed international specialist firm;
SME Specialist Sub-Contractors	CEO of medium local firm overseas operations; Director of small sub-contractor; Director of small sub-contractor;
Consultants	CSR Director in a large multi-disciplined consultancy; Director of a small local commercial consultancy; Director of a local branch of a large design consultancy; Director of a local branch of a large design consultancy; Managing Partner of an overseas parent to a HK firm
Employers and Peak Associations	General Secretary of a peak industry body; General Secretary of a peak industry body; Senior Engineer of a major government department.

4.8.1 Part A - Principles and Core Subjects of Social Responsibility

4.8.1.a. Organisations should have a corporate governance system which incorporates the social responsibility principles

Large Main Contractors: both international and local contractors reported a strong corporate governance system with the international firms driven by their overseas head offices and the local firms driven by compliance requirements of the Hong

Kong Stock Exchange. One contractor commented that Hong Kong construction companies do maintain their own ethics and it seems that the CSR movement might, in a way be an attempt to import American-style ethics. It was noted that construction companies have thin returns on turnover – return on capital is good, but the margins are low and so there has to be a focus on a return of investments to the shareholders.

Specialist Sub-Contractors: the subcontractors agreed that all organisations should have a corporate governance system but that their systems were not good enough primarily because they were the principal or only shareholder and the policies of the company are generally set by them.

Consultants: all saw that a level of corporate governance was important but it was qualified by their size. The major multi-disciplined consultancy's attitudes and focus seemed to be similar to those of the major contractors, but the small local branches of overseas design firms indicated that the corporate governance matters were primarily associated with their reporting of compliance to the head office and having access to the head office governance systems through their company intranets.

Employers and Peak Associations: every government department really observes its responsibilities on a fair and equal playing field. There is transparency and accountability, built in within the government system. For accountability, very obviously, there is an audit department which is looking for accountability, very formally, that is sufficient for every dollar spent.

4.8.1.b.   Organisations should have and act on stated policies in respect of the basic human rights

Large Main Contractors: some of the main contractors indicated that they did not see a need for specific policies on human rights in Hong Kong due to the modern and advanced legislative provisions. Thus, for example, companies can't hire a child less than 17 or 18 on a construction site. In terms of human rights performance, corporate behaviours are being regularised by the law. There was general agreement to the principles of human rights issues but the core subjects do not have equal rankings and safety would be one of the higher ones for the CI.

Specialist Sub-Contractors: generally did not see human rights as being a big issue in Hong Kong but one specialist subcontractor confirmed that it looked into human rights issues very strongly, particularly in terms of working in places like India, China and the Middle East where there is a lot of imported labour; where people live; how they are accommodated; and, how they are looked after because they are "classic places for tribalism, regionalism and family-ism" which make resolving grievances quite tough (Interviewee, 2012). Another of the large international specialist sub-contractors saw the human rights risk issues as being of daily concern "everything that we do is in a high risk situation" (Interviewee, 2012) – issues such as work at height, falling objects, heavy lifting, plant and equipment make being aware of human rights risk situations in the workplace important for the industry.

Consultants: the multi-disciplined consultant equated human rights within his organisation to having proper grievance procedures for employment and having policies about going onto construction sites which they (the employees) considered to be unsafe. The design and commercial consultants did not see any human rights issues as being relevant to their company work.

Employers and Peak Associations: considered that the Hong Kong SAR Basic Law respects human rights, and Hong Kong is a signatory for human rights conventions and has laws of equal opportunity. They considered the legal framework is well structured for this, so there is not much relevancy of construction contracts for human rights.

4.8.1.c.   Organisations should have and act on stated labour practice policies

Large Main Contractors: reported strong labour practice policies and, in particular, attractive labour policies to attract more people into the industry thereby promoting survival of the CI. The more CSR is promoted, the more it improves the image and, therefore, more workers will be channelled into the CI.

Specialist Sub-Contractors: identified this item with wages and employment conditions and complying with the laws of Hong Kong (or overseas in the country that they're working in) to follow the proper law and give people their proper entitlements to be paid a proper wage, overtime where due, holidays, statutory holidays, redundancies, and so on.

Consultants: also identified this item with wages and employment conditions and complying with the laws of Hong Kong

Employers and Peak Associations: considered that a lot has been done and more will be coming as part of building up the industry image in cooperation with training initiatives for training, and skilled workers to do skill work who are actually paid during the training period. And, there is also of the introductory scheme to the industry whereby the government subsidised part of the salary of the newly trained labour. Of course it is very dynamic; the labour market already depends on other things. There is a system in place to train and attract people to enter the industry.

4.8.1.d. Organisations should have and act on stated environmental policies

Large Main Contractors: the general theme is that most contractors are just doing enough to satisfy the environmental requirements; and could do better in terms of making the construction site greener, trying to identify a greener approach to certain materials with a lot of emphasis on safety and not enough on the environment; driven from the government because government's priority is on safety because there are lives involved. The environment is long-term; it can be dealt with but has not been put under the spotlight; except for short term nuisance issues like noisy working late and tracking mud onto the roads.

Specialist Sub-Contractors: all reported that they try to reduce waste to the extent that they could, mainly for cost-saving reasons. The specialist sub-contractors in the external facades segments of the industry also reported they are becoming ever more acutely aware of sustainability, not only in the way they make things, but also in the final product and the project that those things are going to go into.

Consultants: identified this item with conservation of electricity, paper recycling and similar sustainable office-based policies.

Employers and Peak Associations: the Environment Protection Department monitors this section of the CI and ensure compliance is achieved.

4.8.1.e. Organisations should have and act on stated fair operating policies.

Large Main Contractors: in terms of anti-corruption and fair trading policies, the main contractors were unanimous that this is a major focus of their governance

policies and, in the circumstances of Hong Kong contracting procedures, is well advanced and always under the spotlight of the Independent Commission Against Corruption.

Specialist Sub-Contractors: noted that they are extremely sensitive about corruption. Hong Kong seems to be low in corruption but elsewhere in Asia, a debilitating factor to any business is corruption. Although they noted that they don't ever allow this kind of practice, one observed that he was aware that the practice of getting favours or offering favours to and between, lower-tier sub-contractors as a sort of quid pro quo arrangement was still happening in Hong Kong and might be described strictly as not being a fair operating policy. They all confirmed that they keep politics completely out of the business and that they were strict on multiple quotations for procurement but they also demand the same when they are tendering for new work.

Consultants: identified this item with having a very professional culture in their businesses and ensuring that their reputations were maintained by anti-corruption and fair trading policies, especially when administering construction contracts on behalf of external clients.

Employers and Peak Associations: referred to public procurement policies whereby there's no negotiation, no assistance, whatever, will be given to the tenderer, so, what is put in the contract document, is consistent with the government's policies as well, like accountability and transparency, ethical behaviour, environmental, rule of law, whatever; it is all built in into the document.

4.8.1.f. Organisations should have and act on stated consumer related policies

Large Main Contractors: generally did not see that consumer-related policies were relevant to construction contractors but one noted that quality for the client also passed through to the ultimate user and his company saw this as being important.

Specialist Sub-Contractors: generally saw the main contractors as their consumer and that their contractual practices are clear in tendering up and down the line, then regular dialogue with the contractor /client; regular meetings to resolve problems and always try to get things settled and move on, rather than build up a problem.

Consultants: did not see consumer related policies as being of any relevance to them, except in respect of using good design practices for their clients.

Employers and Peak Associations: this doesn't affect general contractors as much as domestic [high rise residential] building contractors as they do not get final payment until the end-user is satisfied with the quality of the apartment – so they have to have a consumer policy.

4.8.1.g. Organisations should have and act on stated community relations policies

Large Main Contractor: some companies, particularly the large listed local firms, are doing a lot more than other [international firms] in the community area, possibly because they have more access to a lot of local community and charity-related organisations, but it was felt that Hong Kong contractors can do a lot more. For companies with an overseas background, CSR was described as being almost part of the culture already at the home office towards their communities, customer relations and the environment.

Specialist Sub-Contractors: the locally based sub-contractors did not have community relations policies, but those with work in other countries said that when they are working in another country deriving income, then they put something back into it as a community involvement.

Consultants: did not see any obligations for community relations other than to obey the law.

Employers and Peak Associations: noted that a major focus is developing community relations for the industry.

4.8.2 Part B – Drivers and Barriers of Social Responsibility

4.8.2.a. What do you believe are the drivers of CSR in the construction and engineering industry in Hong Kong; and specifically in your business?

Large Main Contractor: the main drivers are that the companies want to be seen as market leaders to show to the rest of the competition or the industry partners that

they are socially responsible to get some edge on the competition – but for the SMEs it doesn't feature on the radar – survival isn't easy at the moment. With "40% of the workforce over 50 years old" (Interviewee, 2012), the industry needs a serious change to attract people into the profession, then into contractors' staff, then to attract a workforce by, for example, increasing pay and conditions, because "the industry is still seen as being the three D's – dirty, dangerous and demanding" (Interviewee, 2012). This has to be a driver for the industry to adopt CSR. A challenge is the need to have a sustainable industry in terms of steady work so that the contractors can have their own labour forces, rather than relying on sub-contractors. Then, the workforce can be trained to higher levels of safety, environment, quality and so on. One driver therefore, is to have certainty of turnover – because government also wants to reduce the layers of sub-contracting.

Hong Kong people are more focused on their rights in the past decades and the education level of the people has been raised, in the last 30 to 45 years in Hong Kong so that the population, being better educated than in the past, have realised gradually that they deserve a sustainable place; clean air, etc. (Interviewee, 2012). The CI generates a nuisance to the public and, being part of the community, has to integrate into the community to maintain a harmony in the society, and therefore construction companies need to invest in CSR. This external demand is requiring the major companies, including construction companies, to comply and to satisfy the needs of the community. Hong Kong men and women have the longest life expectancy in the world (Interviewee, 2012), so the society is different, now, because the city has accumulated a certain wealth and can afford to maintain those hospitals and clinics to serve the people and by doing so, people are still asking for more and this is a major external CSR driver for the HKCI.

Specialist Sub-Contractors: one of the identified drivers has been the bad practices of the past in the construction (and mining) industry; work in terrible conditions and in unsafe situations that has forced the government and big corporations to be called to task by the community. Most agreed that one driver for them is the continuing increasing focus on safety and, to a lesser extent, the environment activities, by main contractors.

Consultants: the main driver identified by the consultant firms was a changing expectation of society on them to do more, in particular the multi-disciplined design firm, in respect of employee training and development.

4.8.2.b. Does your firm have an enunciated (clear and precise) CSR strategy and if so, please describe it

Large Main Contractor: some of the companies confirmed a clear CSR policy although the policies have been developed recently, with regular CSR committee meetings on a monthly basis discussing what they need to do to invest in CSR and to integrate their business into the community. Others say that they are moving ahead towards that direction but do not yet have a clear CSR policy and a clear CSR strategy. The international firms confirm that their overseas head offices do have clear CSR strategies which influence the CSR strategies of the local operations.

Specialist Sub-Contractors: none of the small to medium sub-contractors had a CSR strategy but both of the large international sub-contractors expressed similar views to the main contractors.

Consultants: the multi-discipline design firm had a CSR strategy, principally associated with employment and fair trading and the other two branch offices said that their head offices had a CSR strategy but it didn't particularly apply to them as they were small offices.

4.8.2.c. Does the board effectively support your company's CSR strategy and if so, how?

Large Main Contractors: all confirmed that the board "fully" support their CSR activities. Some stressed that, although there is not a clear written-down strategy, because CSR is a driver for business in Hong Kong, they are doing CSR activities but it is not by way of a clearly defined, written down CSR strategy.

Specialist Sub-Contractors; the small to medium sub-contractors confirmed that they did not have a board but either they alone or they and the senior managers support the company's direction in CSR and other things.

Consultants: all reported that senior management supported responsible and ethical practices in the office.

4.8.2.d. What do you believe are the broader external barriers to adopting CSR in the construction and engineering industry in Hong Kong; and specifically in your business?

Large Main Contractors: although the main contracting companies did not see external barriers to them participating in CSR, one observation is that there remains a barrier for the industry from mid-size local contractors, simply because they are doing just enough to survive and for some, what they are doing in construction is to provide turnover to support their other business activities so they don't see a need to improve the industry. However, on the positive side, there are barriers to being unsocial and irresponsible, because the legal aspect of Hong Kong is very strong and in violating those areas, such as safety, the environment and labour practices, they would quite easily get prosecuted which will force those companies to satisfy the requirements of not infringing any safety, environmental or human rights employment issues.

Specialist Sub-Contractors; generally, either did not see any barriers or had not considered the issues. However, one said that the workforce are a barrier to the process … that they don't care about their own social responsibility; and risk their lives, and do things that the company wouldn't make them do; and to try and prevent them doing unreasonable and unsafe acts is a problem.

Consultants: none of the consultants identified any broad external barriers to improving their CSR practices.

4.8.2.e. What are the internal barriers to adopting CSR within your company?

Large Main Contractors: did not see any internal barriers to adopting CSR practices, even to the extent of extending their CSR practices down to sub-contractors. Moreover, their staff members have a general belief of what they need to contribute to the society and therefore they are receptive and supportive to charity events, for example.

Specialist Sub-Contractors: none of the sub-contractors identified any internal barriers *per se*, but one observed that they were too busy just surviving and that might be counted as a barrier and one other observed that the different ethnicities in

the work force was a barrier to developing trust and co-operation which was an effective barrier to responsible practices in the company.

Consultants: none of the consultants identified any internal barriers to improving their CSR practices.

4.8.2.f. Have you /your company developed a CSR culture within the company and if so how?

Large Main Contractors: reported that they are developing a CSR culture in, for example, conserving electricity, recycling paper and so on but that it is a work-in-progress. A common view was that the CSR culture, as with other cultures, comes from the top. One reported that the CEO, the CFO and the COO all support CSR. It was commonly held that culture is something that needs to be developed over time with the support from the higher level; the employees would be supportive to CSR and follow this leadership.

Specialist Sub-Contractors: all of the smaller subcontractors say that the company culture comes entirely from them training their supervision staff and colleagues. One said, for example, that the culture is not only fairness and reasonableness to everybody, it's all about doing a quality job and that the quality culture is everywhere in the company.

Consultants: the multi-disciplined consultancy confirmed a similar progress in developing a company CSR culture as the main contractors, whereas the other smaller consultancies were more interested in developing a culture for professional excellence.

4.8.2.g. What do you believe are the main challenges in successfully implementing a CSR strategy in the construction and engineering industry in Hong Kong?

Large Main Contractors: the main perceived challenge seems to be to get buy-in from the staff. One suggested solution is to inform the employees that what they are doing in some areas is already socially responsible and, as a corporately responsible company they need to inform their people that what they are doing is not wrong;

they have to convey the message that this is "for the welfare of your generation and for future generations to create a better working environment" (Interviewee, 2012).

Specialist Sub-Contractors: the main issue was one of perceived cost for CSR for a small company, but additionally one observed that there is still a massive sub-sub mentality in Hong Kong; and that it is difficult for even the big corporates to get all the way down through layers of sub-contracting. Unless companies employ their own people and middle management, which comes with an overhead burden of itself, it will be very hard to get a strategy of CSR all the way through the industry.

Consultants: none of the consultants identified any particular challenges to improving their CSR practices.

4.8.2.h. Does your company measure and report: CSR ROI, and if so, how; CSR successes, and if so, how; and, CSR failures, and if so, how?

Large Main Contractors: did not monitor and report on CSR ROI, but did monitor safety, because of the government's pay for safety system so they can benchmark the amount of money or the percentage that comes from that amount. They say that the measure is actually done by the community, by society, not actually by the company itself. In the long run, they can measure the successfulness; by reference to, for example, the cost of /value of CSR by reference to the failures. Failures in safety, for example, can be measured by the number of summonses received from the Labour Department or from EPD for infringements; and failures are quite detrimental to a construction organisation because a serious accident will "naturally result in the stoppage of the site for a certain period of time, and possibly a conviction for a regulation breach" (Interviewee, 2012).

Specialist Sub-Contractors: none specifically measuring return on CSR investment, but one looked at it from a different perspective - corporate social responsibility is doing things but not cheating; not allowing people to cheat. He said that "there is no doubt about it, if you allow corporate social responsibility to fail, your return on investment will drop" (Interviewee, 2012).

4.8.2.i. From a strategic viewpoint, what in your experience /opinion are the key determinants of CSR success or implementation, as the case may be, in the construction and engineering industry in Hong Kong?

Large Main Contractors: saw that maintaining an effective CSR will certainly enhance their image in the CI, but for the industry as a whole, the challenge for success is to overcome the general perception of the community that construction involves dirty works, and people working for the CI are smelly when they finish work. These sort of things need to be improved in the CI and the government is taking very active steps to improve the image of the CI. They see a need for the construction clients to look into this very seriously and take a more realistic manner to provide contractors with a reasonable construction period, reasonable contract sum to maintain the industry rather than maintaining just a bare profit, and reasonable continuity of turnover. In this respect, most saw a need for the government to take the lead. The whole management team must set the example, have a clear mission, and have a proper strategy in place; one suggested that the lead must come from the Construction Industry Council; all the professional institutions; all the trade associations; HKCA, FEMHK; as well as the unions; to make everyone aligned to improve the society; not only the people, but also the society, the environment, and everything to do with the industry. There are certain other things that could be done in Hong Kong to reduce waste – such as increasing the cost of water to prevent waste, so a lot of improvements could be done by pricing or by legislation – "but this would not be 'CSR' as a voluntary activity" (Interviewee, 2012). One problem in Hong Kong is that "there has to be something in it [for the company]" (Interviewee, 2012) and incentive to the bottom line. Another problem which is changing, but is a main problem, is the way that the industry is structured; there is no responsibility (and no incentive) to behave responsibly down the "food chain to the workers themselves" (Interviewee, 2012).

Specialist Sub-Contractors: the general view was that, if the government wants to improve things, then government should see the corporate social responsibility more than the sub-contractors. The government should actually legislate if they want to improve the industry because the sub-contractors are only just earning a living. Therefore, a key determinant is educating the clients and the government.

Consultants: although there was not specific consensus, two of the consultants were also adamant that the only way to improve CSR practices in the HKCI was by legislation. They say if companies want to do a bit more for their staff and the community then they can, but the only way to raise the bar is through legislation.

4.8.3   Discussion and review of qualitative component

4.8.3.a.   Relevance of the CSR issues identified in ISO 26000 to the HKCI

The contributions of the interviewees to part A of the interviews confirm the results of the quantitative component of the research project. It is apparent that the HKCI corporate managers consider that, and are taking action to implement, voluntary socially responsible practices with particular emphasis on health and safety followed by the environment. Just as the quantitative part of the research project identified that issues to do with the overriding principles of social responsibility, including the corporate governance and human rights components, and the human rights core issues, are not seen as being particularly relevant to the HKCI; so also this qualitative part of the research project has confirmed that these elements are not seen as being particularly strategic for construction companies. The drivers for implementation of social responsibility within the CI, however, would seem to be, particularly for the large contractors interested in the sustainability of the industry as a whole, not only related to meeting or exceeding legislated requirements but also very clearly driven by the need to improve the image of the CI in Hong Kong for its long-term viability and sustainability.

4.8.3.b.   Drivers and barriers to CSR in the HKCI

There is also, for the large contractors, an apparent driver of corporate image in their desire to be recognised by their competitors as being amongst the industry leaders. However, one message was loud and clear from all segments of the industry; and that message is that whilst the companies and their managers do aspire to be socially responsible, an obligation rests with the government, both as a major employer of construction services and as the representative of society, to drive change through legislation. The problems of implementing CSR down through multiple tiers of sub-contracting was raised by a number of the interviewees and it would seem that some structural changes will be necessary for the industry in Hong Kong to become more

consistently responsible with the very large SME component of the industry – particularly those which are sub-contractors to the major contractors – existing in a very competitive environment. Notably, in the mature and well regulated environment of Hong Kong, human rights issues were seen as not being generally relevant except for the observation that safety in employment is a human rights issue as much as a labour practices issue and on this basis it does have some relevance.

4.8.3.c.   Discussion and review of the research

In summary, this analysis has identified that the large contractors, including the large sub-contractors not only consider that it makes "good business sense" to implement voluntary CSR obligations as described in ISO 26000 (2010) exceeding their legislated CSR obligations, but in fact are doing so. In doing so, it has answered Research Question RQ3 and similar to the quantitative component of the research project found support for the primary component of Research Hypothesis RH3 in respect of the differentiating factor being size but it is not dependent on whether the company is a main contractor or a sub-contractor. The differentiating factor identified in this research, which determines whether management perceives CSR practices as being a business necessity or not, is solely to do with corporate size. For the smaller SMEs, the focus remains on survival and there is not yet a perception that socially responsible practices, other than compliance with legislation, could assist them in their quest for survival in what was described as a tough market at the present time for the sub-contractors; paradoxically due to increasing costs driven by a high volume of construction activity and an aging construction workforce.

CHAPTER 5. DISCUSSION, OUTCOMES AND SUGGESTIONS

"There is a market or ecological niche for the relatively responsible firms. But there is also a market or ecological niche for the less virtuous ones. And the size of the former does not appear to be increasing relative to the latter."

(Vogel, 2005a, p. 44)

5.1 Introduction

This chapter will briefly discuss and review the research project, reflect on the bibliometric analysis, the questionnaire responses and the interview content and then discuss CSR drivers and barriers in the HKCI relative to the theory and to CI CSR research in other jurisdictions. It will interpret and draw some conclusions as to the results of the analyses and relate the results to the research questions and hypotheses. Finally it will discuss implications for theory, policy and practice and proffer some suggestions for future research.

Chapter 1 provided an introductory review of CSR's development over the past 60 years in the context of the historical business-society relationship. It provided the basis and justification of the research; stated the aim and the objectives of the research; the research questions and the research hypotheses; and, provided a summary of the methodology and framework of the research project.

Chapter 2 reviewed CSR's various definitions, briefly traced its antecedents through historical society-business relationships to CSR's conceptual beginnings in America in the mid-20th Century. It reviewed CSR's theoretical development, its institutionalisation and the limited CSR research in the CI and in SMEs. It also reviewed the bibliometric method as a tool for empirical research. It identified, from this literature review, literature gaps and enunciated the research aims and objectives, leading to the overall research question and a statement of the research questions and hypotheses. These are addressed below in Section 5.5.

Chapter 3 described the research process and design for the bibliometric, quantitative and quantitative portions of the research project, and the methods approach for data gathering, together with some comments on limitations and ethical considerations. Chapter 4 presented the empirical results of bibliometric, quantitative and qualitative components of the research project.

The focus of this research has been to: (a) fill the literature gap relating to CSR's epistemological evolution within the management literature over the past six years during an exponential growth in CSR literature as the concept has matured and moved into mainstream business obligations; and, (b) more importantly, fill a gap in the literature relating the under-studied area of CSR in the CI and specifically what CSR issues identified in ISO 26000 (2010) are applicable to the HKCI and what are the related drivers and barriers to developing policies and implementing CSR activities in respect of such issues by the HKCI.

5.2 Relevance of the CSR issues identified in ISO 26000 to the HKCI

Both the quantitative and qualitative components of this research project have determined that many of the issues identified in ISO 26000 (2010) are relevant to the HKCI. However, as noted by ISO 26000 (2010) itself, not all of the issues and core subjects may be relevant to all industry segments, and this was confirmed by the respondents to the questionnaire survey and the interviewees. In particular, community development issues and many human rights issues were found to be of less relevance to many respondents, other than the interpretation that construction work is, of itself, a high risk activity and requires consideration of the employees' human rights. The survey respondents, unexpectedly, rated the CSR issues associated with "consumers" relatively highly. This would appear to be because the CI relationships are almost exclusively contractual up and down the supply chain, such that the respondents interpret the consumer or customer as being the next client up the supply chain and have rated the issues to do with dispute resolution, particularly, and dealing with complaints from their "consumers" highly.

However, although ISO 26000 (2010) only has one issue to do with safety in employment, this single issue scored most highly in the quantitative component of the research and also was a major focus of all the interviewees during the qualitative component of the research. Another focus of the respondents to both components of the research was in improving the environmental performance of the industry, but there was only minor perceived relevance to the issues of greenhouse gases and biodiversity. This research has confirmed a similar focus on health and safety and on the environment as found in the Australian CI (Petrovic-Lazarevic, 2008); and, clarified to an extent the findings of Jones et al. (2006) that the fiercely competitive nature of the CI generates a focus on profit maximisation, thus limiting (rather than

potentially inhibiting) CSR to compliance with, rather than exceeding, legal obligations, especially for smaller non-listed firms; and, that the health and safety environment and environmental management systems components of contractors' policies are heavily influenced by the legislation in place. For the larger contractors who wish to be industry leaders, it would appear that the legislation serves as a benchmark that they wish to exceed. For the smaller contractors, based on the comments of the qualitative component of this research, it would appear that the legislation serves as baseline that they need to comply with. However, a common theme from the interviewees was that improving CSR in the HKCI, and thereby the sustainability of the HKCI, would need to be driven primarily by legislation.

5.3 Drivers and barriers to CSR in the HKCI

Not surprisingly, the thrust of the interviews with the various sections of the HKCI is very similar to that which was recorded in respect of similar questions in Australia (Loosemore and Phua, 2011). As noted by Loosemore & Phua (2011, pp. 154-155), construction firms will be more inclined to embrace CSR if it improves their competitiveness. For the majority of the firms it would appear that CSR is seen as meeting or exceeding regulatory and legislative obligations. Only the large contractors, large subcontractors and the large consulting firm indicated that they perceived CSR provided a competitive advantage through improved relationships with employees and business partners. This research also confirms the conclusion reached by Loosemore & Phua (2011, p. 157) that the smaller firms are more reactive than proactive and their CSR activities are dependent on the direction provided by the company founder or owners. The main barriers to CSR implementation, as an industry, were perceived to be the second tier of main contractors, less interested in improving the image of the industry for the sake of its sustainability, and to an extent, the sub-sub-contractors intent only on survival.

5.4 Discussion and review of the research

Forty years ago, as the concept of CSR was developing in America, Foss (1973) proposed the notion that America had lived in any economy of "scarcity" for the previous century with the goals of the industrial system and the community reflected in a desire for improvement in production of goods, where consumer needs were under-produced, but that the American economy had moved to an economy of "post-

scarcity" in which individual and aggregate quality of life was important. Hong Kong, at the end of World War II had a population of some 650,000, which had increased to about 2,000,000 by 1951, and increased by approximately 1,000,000 per decade to 1999 when it stood at 6.84 million. Therefore, logically, following Foss (1973), at some stage Hong Kong has also transitioned from an economy of scarcity to an economy of post-scarcity. This was advised by some of the interviewees who pointed to lifestyle improvements in education and improvements in health care in Hong Kong over the last 20 to 45 years. Therefore, Hong Kong is now in a position, if Foss (1973) was right and it appears that he was, where individual and aggregate quality of life is becoming more important. On this basis, it would also seem to follow that Hong Kong and its citizens, including the employees of HKCI firms and all of the other stakeholders identified in Figure 2.18, now expect more in terms of SR from its corporations including construction companies. There has been an increase in legislation and focus on socially responsible practices in Hong Kong, particularly to do with safety; the safety record of the HKCI has improved, and there have been some improvements in environmental practices, although as noted by Studer (2008) these have not yet influenced SMEs very much.

However, from the literature and from the responses by the owner directors of small construction companies, it would seem that neither society nor the immediate stakeholders of these SMEs expect more from them than compliance with the law. Indeed, for an industry that is relatively dangerous and has a reputation, as noted by one of the interviewees of being "dirty, dangerous and demanding", Stum (2001:90 in Young and Thyil, 2008, p. 142) has observed that "in occupations where physical safety is an ongoing concern, having the best possible safety record would seem a pre-requisite to focus on higher-level needs". In terms of social responsibility, it can be concluded that improvements in this facet of CSR is the main focus of the HKCI.

5.5   The Research Questions, Hypotheses and the Research Problem

This research has investigated the research questions and addressed each of the research hypotheses. These outcomes are now briefly summarised together with their contribution towards answering the research problem.

5.5.1 Research Question RQ1 and Hypotheses $RH1_D$ and $RH1_T$

RQ1   Is the development of the field of corporate social responsibility research a variegational or progressive development and what are the emerging dominant theories?

$RH1_D$ The development of the field of corporate social responsibility research is progressive.

$RH1_D$ has been found to be correct: the development of the field of corporate social responsibility research is progressive. This conclusion was supported by a significant increase in the combined Descriptive (reporting on fact, opinion and empirical results) and Theoretical Empirical (building on theory by way of examination of extensive new empirical data) relative to Theory Conceptual in the past 10 years. Although this analysis found relatively less Theory Empirical articles to de Bakker et al.'s (2005) analysis (probably due to coding differences), it found the combined percentage of Descriptive /Empirical articles for the last 10 years (76.43%) greatly exceeds those up to 2002 (67.20%) relative to the Conceptual papers (19.85% and 13.09%, respectively).

$RH1_T$ The dominant theory in the field of corporate social responsibility research has become stakeholder theory.

$RH1_T$ has been found to be correct: the dominant theory discussed in respect of CSR within the last 10 years has been stakeholder theory (n=1,332 articles) followed by strategic use of CSR (n=597 articles), and comprises 43.84% of the total number of articles discussing /building on the major CSR theories during the decade.

5.5.2 Research Question RQ2 and Hypothesis RH2

RQ2   To what extent do HKCI firms and their management consider that HKCI firms are meeting or exceeding their legislated and voluntary CSR obligations as described in ISO 26000 (2010)?

RH2   Large (or main contractor) HKCI firms and their management consider that HKCI contractors currently meet but do not exceed legal obligations except in the specific areas of health and safety.

RH2 is supported to the extent that the large, but not necessarily main contractor, HKCI firms (employee numbers over 200) consider that they meet (mean score greater than 2 in the questionnaire survey) and incorporate (mean score ~ 3) all relevant CSR legal obligations. However, the component of the hypothesis that (only) large companies only exceed legal obligations in respect of health and safety policies is not supported by the questionnaire results, which indicate that the large HKCI firms' management consider that they exceed legal requirements (mean score greater than 3) in the areas of Labour Practices (3.28), Consumer Practices (3.16), CSR Principles (3.11) and the Environment (3.09), with a total mean score of 2.93 indicating nearly full compliance in incorporation of CSR Principles and Core Subjects. Responses from companies between very small and large (employee numbers between 20 and 200) indicated a general level of acceptance and incorporation (mean approximating 2.5) overall, with particular emphasis on labour practices (mean score approximating 2.9); with a very strong focus on Occupational Health and Safety Policy exceeding legal requirements. Smaller enterprises with less than 20 employees were at a level of "acceptance" only, with a mean score of 2.06.

5.5.3 Research Question RQ3 and Hypothesis RH3

RQ3 To what extent do HKCI corporate managers consider that it makes "good business sense" to implement voluntary CSR obligations as described in ISO 26000 (2010) exceeding their legislated CSR obligations?

RH3 Pursuing CSR practices and policies that meet or exceed legal obligations is perceived as a business necessity by senior HKCI management of large (or main contractor) firms but not small (or sub-contractor) firms.

RH3 it is supported to the extent that large (employee numbers over 200) HKCI firms report that they have implemented voluntary CSR practices (as described in respect of RQ2 and RH2) and the senior construction executives reported in the qualitative component of the research project that they and their companies not only consider that it makes "good business sense" to implement voluntary CSR obligations as described in ISO 26000 (2010) exceeding their legislated CSR obligations, but in fact are doing so. All other segments of the HKCI report at least meeting but generally did not report exceeding legal and expected CSR compliance.

5.5.4   The Research Question Problem

This research project has addressed and answered the research problem:

What is the epistemological evolution of Corporate Social Responsibility (CSR) within the management literature over recent years; and, how does, and what is the extent to which, CSR as now defined by ISO 26000 apply to CI firms, particularly to HKCI firms?

by way of addressing and answering the three research questions and confirming, in general terms, the research hypotheses. The epistemological orientation of CSR within management literature has been progressive; stakeholder theory is prominent in its investigation; and, CSR practices, as now defined by the principles and core subjects of ISO 26000 (2010) have been found, not only to apply to, but also to be actively implemented, and in many cases exceeded, by large (employees > 200) HKCI firms with smaller firms incrementally implementing such practices to the extent they (and their owners /directors) consider them relevant to survival.

5.6   Implications for Theory, Policy and Practice

5.6.1   Implications for Theory

The conceptual framework developed for this research project (Figure 2.18) may be used for further research to build on relevant theories for particular industries. Inputs, as described in the systems framework, similar to those proposed by Zhao et al. (2012) from a firm's environment and industry /firm specific factors were found to be the drivers for CSR in the HKCI. These were modified by the Principles (Institutional and Organisational for large firms, with Individual more applicable to SMEs) and understood by reference to the theoretical constructs. In respect of CSR practice outcomes, both social and strategic outcomes are relevant.

For theoretical research in the construction industry and perhaps other industries, this research suggests that the ultimate driver for improved CSR practices is indeed the strategic-regulation nexus, using Ward and Smith's (2006) proposal (Figure 2.2), of the financial business case and government legislative intervention in ISO 26000 (2010) core subjects. In respect of the business case, examination by reference to stakeholder theory has been demonstrated to be applicable to large firms wishing to

improve their image (Huang and Lien, 2012) and that of the industry. However for SMEs suffering from resource poverty (Welsh and White, 1981) and in which the owner's value system is critical to the company's CSR /ethical decision making and practices (Hornsby et al., 1994), resource based theory may be more appropriate.

5.6.2 Implications for Policy and Practice

The construction industry is a special case (Hillebrandt, 2000). Its large projects generate employment but its Hong Kong (and elsewhere) structure is typified by a small number of large firms and a large number of small firms (Rowlinson, 2007). This research has confirmed that the large firms see that CSR activities are a business imperative and "good for business" and that the small (subcontractor) firms' CSR activity is driven by the owner's value systems and restrained by a lack of resources. To put this in perspective, for a typical construction project 5% would be corporate profit /margin, 10% for HO management costs, 10% site office supervision costs, and 75% in direct costs to be paid to small subcontractors with little room to allocate tender budget for non-strategic CSR improvements. In the early days of CSR development Votaw (1973) observed a need for organisational change to account for CSR similar to IT developments, a theme echoed by Carroll (1974). A major business force, with a temporal component for the HKCI, is budget setting at each project's commencement, restraining innovative IT adoption for HKCI main contractors due to lack of budget, rather than cost, which predominates the project-based temporary coalitions and helps explain the industry's reported "conservative" or slow adoption of strategic IT (Rowlinson and Croker, 2007).

By reference to the nominal example of a project budget above, and the previous IT-related research, it can be deduced that one implication for policy and practice for the HKCI's implementation of further CSR improvements, is that it must be driven by that part of the industry which can allocate resources to it. Clearly this can only be the 15% of construction turnover directly controlled by main contractors. Referring back to Smith and Ward's (2006) model, the policy and practice implications of this research indicate that the main players in the industry must drive their own CSR practices down through the projects into subcontract organisations and simultaneously lobby government to continue to "raise the bar" in CSR regulation forcing the main contractors to provide budget for such improvements.

5.7   Contribution

This research has added to knowledge by way of

1   providing a simpler method of Bradfordisation of a body of literature; and confirming the current epistemological orientation of the CSR literature;

2   being the first industry wide, state-wide analysis of the implementation of CSR activities across a range of corporate sizes within a single industry, it can categorically confirm "small companies are not little big companies";

3   identifying, in general terms, the most and least relevant core subjects and issues in ISO 26000 (2010) to the HKCI, which may be generalisable; and,

4   confirming the previous conclusions about the CI's structure and drivers for CSR from Loosemore and Phua's (2011) research in Australia.

5.8   Limitations

This research project's primary limitations were in the amount of resource which could be applied to the research in terms of both time and money. An additional limitation was that the interviewees were sourced on a convenience basis, and some of the potential invitees declined so it is not as broad as it might have been. Naturally, with only a 5% response to the questionnaire survey, it cannot be said to be comprehensive, and as Hong Kong is a Special Administrative Region of the PRC, its results may not be generalisable.

5.9   Suggestions for future research

A suggested area for future research would be to apply this questionnaire to another industry and in another location, across a broad range of corporate sizes to confirm these research findings that, in respect of the implementation of CSR activities "size is the only thing that matters". In respect of the apparent tension between company-specific forces, project-specific forces and social dynamics shown also in Figure 2.8 (Zenisek, 1979) contributing to, restraining and /or driving CSR, two worthwhile areas for future research would be (a) to investigate this tension between corporate driving forces and those at project level for the main contractors; and (b) between the main contractors and their sub-contractors.

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Appendix A. THE RESEARCH PROJECT'S RESEARCH DESIGN AND WORK FLOW

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┌─────────────────────────┐        ┌──────────────────────────┐
│ Identify the Study Purpose │ ────→ │ Preliminary Literature   │
│ and Research Paradigm    │        │ Review                   │
└─────────────────────────┘        └──────────────────────────┘
        │                                       │
        ↓                                       ↓
┌─────────────────────┐            ┌──────────────────────────┐
│ Identify CSR variables │         │ Identify CSR theory /     │
│                      │            │ processes                │
└─────────────────────┘            └──────────────────────────┘
        │                                       │
        └──────────→ ┌──────────────────┐ ←─────┘
                     │ Develop a conceptual │
                     │ framework model   │
                     └──────────────────┘
```

- Draft and submit Research Proposal
- **Research Proposal Approved**
- Draft a self-completion questionnaire for RQ2 and obtain distributing agency agreement; obtain approval to use question outline for RQ3
- **Comprehensive Literature Review**
- Prepare and submit Peer Review submission; prepare and submit Ethics Application
- **Finalise Research Methods and Draft Methods Chapter**
- **Ethics Application Approved**
- Research design, survey design, develop measures and scales, sample design
- Conduct RQ2 Questionnaire Pilot Studies
- Perform Bibliometric empirical analysis of the CSR and CSP literature data set from 1950 to 2012
- Analyse Pilot Study responses
- **Answer research question RQ1 and discuss RH1**
- Confirm suitability of research instruments
- Administer questionnaires and structured interview
- Analyse quantitative data and structured interview transcripts
- **Answer research questions RQ2, RQ3; discuss RH2. RH3**
- **Draft Dissertation Results, Conclusions and observations**
- **Submit Dissertation**

Appendix B. HREC ETHICS APPROVAL

HUMAN RESEARCH ETHICS COMMITTEE

THE UNIVERSITY OF
NEWCASTLE
AUSTRALIA

Notification of Expedited Approval

To Chief Investigator or Project Supervisor:	**Doctor Lisa Barnes**
Cc Co-investigators / Research Students:	**Mr Norman Croker**
Re Protocol:	**Corporate Social Responsibility (CSR) and the Hong Kong Construction Industry**
Date:	**09-May-2012**
Reference No:	**H-2012-0007**
Date of Initial Approval:	**09-May-2012**

Thank you for your **Response to Conditional Approval** submission to the Human Research Ethics Committee (HREC) seeking approval in relation to the above protocol.

Your submission was considered under **Expedited** review by the Chair/Deputy Chair.

I am pleased to advise that the decision on your submission is **Approved** effective **09-May-2012**.

In approving this protocol, the Human Research Ethics Committee (HREC) is of the opinion that the project complies with the provisions contained in the National Statement on Ethical Conduct in Human Research, 2007, and the requirements within this University relating to human research.

Approval will remain valid subject to the submission, and satisfactory assessment, of annual progress reports. *If the approval of an External HREC has been "noted" the approval period is as determined by that HREC.*

The full Committee will be asked to ratify this decision at its next scheduled meeting. A formal *Certificate of Approval* will be available upon request. Your approval number is **H-2012-0007**.

If the research requires the use of an Information Statement, ensure this number is inserted at the relevant point in the Complaints paragraph prior to distribution to potential participants You may then proceed with the research.

Conditions of Approval

This approval has been granted subject to you complying with the requirements for *Monitoring of Progress*, *Reporting of Adverse Events*, and *Variations to the Approved Protocol* as detailed below.

PLEASE NOTE:
In the case where the HREC has "noted" the approval of an External HREC, progress reports and reports of adverse events are to be submitted to the External HREC only. In the case of Variations to the approved protocol, or a Renewal of approval, you will apply to the External HREC for approval in the first instance and then Register that approval with the University's HREC.

- ***Monitoring of Progress***

Other than above, the University is obliged to monitor the progress of research projects involving human participants to ensure that they are conducted according to the protocol as approved by the HREC. A progress report is required on an annual basis. Continuation of your HREC approval for

this project is conditional upon receipt, and satisfactory assessment, of annual progress reports. You will be advised when a report is due.

- ### *Reporting of Adverse Events*

1. It is the responsibility of the person **first named on this Approval Advice** to report adverse events.
2. Adverse events, however minor, must be recorded by the investigator as observed by the investigator or as volunteered by a participant in the research. Full details are to be documented, whether or not the investigator, or his/her deputies, consider the event to be related to the research substance or procedure.
3. Serious or unforeseen adverse events that occur during the research or within six (6) months of completion of the research, must be reported by the person first named on the Approval Advice to the (HREC) by way of the Adverse Event Report form within 72 hours of the occurrence of the event or the investigator receiving advice of the event.
4. Serious adverse events are defined as:
   - Causing death, life threatening or serious disability.
   - Causing or prolonging hospitalisation.
   - Overdoses, cancers, congenital abnormalities, tissue damage, whether or not they are judged to be caused by the investigational agent or procedure.
   - Causing psycho-social and/or financial harm. This covers everything from perceived invasion of privacy, breach of confidentiality, or the diminution of social reputation, to the creation of psychological fears and trauma.
   - Any other event which might affect the continued ethical acceptability of the project.

5. Reports of adverse events must include:
   - Participant's study identification number;
   - date of birth;
   - date of entry into the study;
   - treatment arm (if applicable);
   - date of event;
   - details of event;
   - the investigator's opinion as to whether the event is related to the research procedures; and
   - action taken in response to the event.

6. Adverse events which do not fall within the definition of serious or unexpected, including those reported from other sites involved in the research, are to be reported in detail at the time of the annual progress report to the HREC.

- ### *Variations to approved protocol*

If you wish to change, or deviate from, the approved protocol, you will need to submit an *Application for Variation to Approved Human Research*. Variations may include, but are not limited to, changes or additions to investigators, study design, study population, number of participants, methods of recruitment, or participant information/consent documentation. **Variations must be approved by the (HREC) before they are implemented** except when Registering an approval of a variation from an external HREC which has been designated the lead HREC, in which case you may proceed as soon as you receive an acknowledgement of your Registration.

Linkage of ethics approval to a new Grant

HREC approvals cannot be assigned to a new grant or award (ie those that were not identified on the application for ethics approval) without confirmation of the approval from the Human Research Ethics Officer on behalf of the HREC.

Best wishes for a successful project.

Professor Allyson Holbrook

Chair, Human Research Ethics Committee

Linked University of Newcastle administered funding:

Funding body	Funding project title	First named investigator	Grant Ref

Appendix C. ISO 26000 "GUIDANCE ON SOCIAL RESPONSIBILITY" NOTES

Clarification of Social Responsibility Terms, Principles, Core subjects and Issues

The new ISO 26000 Standard "Guidance on Social Responsibility" is structured on the basis that seven (7) <u>Principles</u> should form the fundamental basis for decision making or behaviour, including Human Rights which is also a Core Subject; and, that seven (7) <u>Core Subjects</u> define the scope of social responsibility, including the core subject of Organisational Governance which also provides the means of and mechanisms of applying the principles and practices of social responsibility. The remaining six (6) <u>Core Subjects</u> define social responsibility by way of a further thirty six (36) <u>Social issues,</u> The objective of ISO 26000 is to provide guidance on: the underlying principles of social responsibility; recognizing social responsibility and engaging stakeholders; the core subjects and issues pertaining to social responsibility; and on ways to integrate socially responsible behaviour into the organization; emphasising the importance of results and improvements in performance on social responsibility.

ISO26000 states "while not all parts of this International Standard will be of equal use to all types of organizations, all core subjects are relevant to every organization. All core subjects comprise a number of issues, and it is an individual organization's responsibility to identify which issues are relevant and significant for the organization to address, through its own considerations and through dialogue with stakeholders" (page vi). This conditioning of ISO 26000, that not all parts of ISO 26000 will be of equal use to all types of organizations, nor all of the issues will be of equal relevance to every organization generates the importance of this research to determine which principles and issues are of importance to the Hong Kong Construction Industry and its constituent organisations.

<div align="center">

Principles

</div>

1 - Principle 1: <u>Accountability</u> – An organization should be accountable for its impacts on society, the economy and the environment which suggests that an organization should accept appropriate scrutiny and also accept a duty to respond to this scrutiny.

2 - Principle 2: <u>Transparency</u> – An organization should be transparent in its decisions and activities that impact on society and the environment and should disclose its policies, decisions and activities, including their known and likely impacts on society and the environment.

3 - Principle 3: <u>Ethical Behaviour</u> – An organization should behave ethically.

4 - Principle 4: <u>Respect for stakeholder Interests</u> – An organization should respect, consider and respond to the interests of its stakeholders.

5 - Principle 5: <u>Respect for the rule of law</u> – An organization should accept that respect for the rule of law is mandatory.

6 - Principle 6: <u>Respect for international norms of behaviour</u> – An organization should respect international norms of behaviour, while adhering to the principle of respect for the rule of law.

7 - Principle 7: <u>Respect for human rights</u> – An organization should respect human rights and recognise both their importance and their universality (Core Subject 2).

Core Subjects

Core Subject 1 - Corporate Governance

8a - Issue 1: <u>Organisational Governance System</u> – The organization's governance system by which it makes and implements decisions in pursuit of its objectives should be based on incorporating the social responsibility principles, and associated practices, described above and structured as a means of increasing the organization's ability to behave in a socially responsible manner with regard to the core subjects and issues described below.

8b - Issue 2: <u>Social Responsibility Integration</u> – The organizational governance and management processes and procedures should be structured to include a comprehensive, proactive process (a) to identify the actual and potential negative impacts of an organization's decisions; (b) to review all social responsibility core subjects and develop a set of criteria for deciding which have the greatest significance; (c) to enhance positive impacts on sustainable development, or to minimize negative impacts, or both; and (d) to determine and commit to its priorities for integrating social responsibility throughout the organization.

Core Subject 2 - Human Rights

9 - Issue 1:   <u>Due diligence</u> – An organization should exercise due diligence to identify, prevent and address actual or potential human rights impacts resulting from its activities or the activities of those with which it has relationships.

10 - Issue 2:   <u>Human rights risk situations</u> – An organization should implement an enhanced process of due diligence to ensure respect for human rights in circumstances and environments in which the risk of human rights abuse may be exacerbated.

11 - Issue 3:   Avoidance of complicity – An organization should have policies that address the potential for direct, beneficial or silent complicity abuses whereby it assists in the commission of wrongful acts of others.

12 - Issue 4:   <u>Resolving grievances</u> – An organization should establish, or otherwise ensure the availability of legitimate, accessible, predictable and equitable remedy mechanisms for those who believe their human rights have been abused.

13 - Issue 5:   <u>Discrimination and vulnerable groups</u> – An organization should establish an active approach to ensuring equal opportunity and respect for all individuals including vulnerable groups; and the implementation of policies to ensure that it does not discriminate against employees and anyone else.

14 - Issue 6:   <u>Civil and political rights</u> – An organization should recognise civil and political rights before any internal disciplinary measure is taken.

15 - Issue7:   <u>Economic, social and cultural rights</u> – An organization should recognise its responsibility to exercise due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of any person's economic, social and cultural rights necessary for his or her dignity and personal development.

16 - Issue 8:   <u>Fundamental principles and rights at work</u> – An organization should recognise its responsibility in respect of the labour issues adopted by the international community as basic human rights.

Core Subject 3 - Labour practices

17 - Issue 1: <u>Employment and employment relationships</u> – An organization should have policies to ensure that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed.

18 - Issue 2: <u>Conditions of work and social protection</u> – An organization should ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards; respect collective agreements; and provide decent conditions of work.

19 - Issue 3: <u>Social dialogue</u> – An organization should recognize the importance for organizations of social dialogue institutions and, where changes in operations would have major employment impacts, provide reasonable notice to the appropriate authorities and workers' representatives.

20 - Issue 4: <u>Health and safety at work</u> – An organization should develop, implement and maintain an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing.

21 - Issue 5: Human development and training in the workplace – An organization should provide all workers at all stages of their work experience with access to skills development, training, apprenticeships, and opportunities for career advancement.

Core Subject 4 - The Environment

22 - Issue 1: <u>Prevention</u> – An organization should implement policies designed to systematically improve the prevention of pollution from its activities.

23 - Issue 2: <u>Sustainable resource use </u>– An organization should have policies designed to systematically identify, measure, record and report on its significant uses of resources; implement resource efficiency measures to reduce its use of resources, and use recycled materials and reuse water as much as possible.

24 - Issue 3: <u>Climate change mitigation and adaptation</u> – An organization should have policies to designed to systematically identify the sources of direct and

indirect accumulated GHG emissions and implement programmes to improve efficiency and effectiveness.

25 - Issue 4: <u>Protection of the environment, biodiversity and restoration of natural habitats</u> – An organization should have policies designed to systematically identify potential adverse impacts on biodiversity and ecosystem services and take measures to eliminate or minimize these impacts; where feasible and appropriate.

Core Subject 5 - Fair Operating Practices

26 - Issue 1: <u>Anti-corruption</u> – An organization should have policies designed to systematically identify the risks of corruption and implement and maintain policies and practices that counter corruption and extortion.

27 - Issue 2: <u>Responsible political involvement</u> – An organization should train its employees and representatives and raise their awareness regarding responsible political involvement and contributions, and how to deal with conflicts of interest.

28 - Issue 3: <u>Fair competition</u> – An organization should conduct its activities in a manner consistent with competition laws and regulations, co-operate with appropriate authorities and establish procedures and other safeguards to prevent engaging in or being complicit in anti-competitive behaviour.

29 - Issue 4: <u>Promoting social responsibility in the value chain</u> – An organization should integrate ethical, social, environmental and gender equality criteria, and health and safety, in its purchasing, distribution and contracting policies and practices.

30 - Issue 5: <u>Respect for property rights</u> – An organization should implement policies and practices that promote respect for property rights and traditional knowledge.

Core Subject 6 - Consumer Issues

31 - Issue 1: <u>Fair marketing, factual and unbiased information and fair contractual practices</u> – An organization should ensure that it does not engage in any practice that is deceptive, misleading, fraudulent or unfair, unclear or ambiguous when communicating with consumers.

32 - Issue 2: <u>Protecting consumers' health and safety</u> – An organization should provide products and services that, under normal and reasonably foreseeable conditions of use, are safe for users and other persons, their property, and the environment.

33 - Issue 3: <u>Sustainable consumption</u> – An organization should promote effective education empowering consumers to understand the impacts of their choices of products and services on their well-being and on the environment.

34 - Issue 4: <u>Consumer service, support, and complaint and dispute resolution</u> – An organization should if appropriate, take measures to prevent complaints by offering consumers the option to return products within a specified period or obtain other appropriate remedies; review complaints and improve practices in response to complaints.

35 - Issue 5: <u>Consumer data protection and privacy</u> – An organization should limit the collection of personal data to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer.

36 - Issue 6: <u>Access to essential services</u> – An organization supplying essential services should have policies that stipulate that the organisation will not disconnect essential services for non-payment without providing consumers with the opportunity to seek reasonable time to make the payment.

37 – Issue 7: <u>Education and awareness</u> – An organization should have policies for educating consumers which when appropriate, address: health and safety; information on appropriate laws and regulations; ways of obtaining redress; and / or provide information about risks related to use and any necessary precautions.

Core Subject 7 - Community Involvement and Development

38 - Issue 1: <u>Community involvement</u> – An organization should consult representative community groups in determining priorities for social investment and community development activities.

39 - Issue 2:   <u>Education and culture</u> – An organization should promote and support education at all levels, and engage in actions to improve the quality of and access to education, promote local knowledge and help eradicate illiteracy.

40 - Issue 3:   <u>Employment creation and skills development</u> – An organization should analyse the impact of its investment decisions on employment creation and, where economically viable, make direct investments that alleviate poverty through employment creation.

41 - Issue 4:   <u>Technology development and access</u> – An organization should consider contributing to the development of innovative technologies that can help solve social and environmental issues in local communities.

42 - Issue 5:   <u>Wealth and income creation</u> – An organization should consider the economic and social impact of entering or leaving a community, including impacts on basic resources needed for the sustainable development of the community.

43 - Issue 6:   <u>Health</u> – An organization should seek to eliminate negative health impacts of any production process, product or service provided by the organization and consider promoting good health.

44 - Issue 7:   <u>Social investment</u> – An organization should take into account the promotion of community development in planning social investment projects.

Appendix D. PARTICIPANT INFORMATION STATEMENT & CONSENT (ENG. & CHI.)

THE UNIVERSITY OF
NEWCASTLE
AUSTRALIA

Dr. Lisa Barnes
Faculty of Business and Law
University of Newcastle Australia
For further information:
Tel: +61 2 43484157
Fax: +61 2 43484101
Email: Lisa.Barnes@newcastle.edu.au

Date

Information Statement for the Research Project:
Corporate Social Responsibility ("CSR") and the Hong Kong Construction Industry

Research Team:
Chief Investigator: Dr Lisa Barnes
PO Box 127, Brush Road, Ourimbah
Lisa.Barnes@newcastle.edu.au Ph: +61 2 43484157.
Student Researcher: Mr. Norman Croker Ph: +852 91234900

Dear Potential Participant,

You are invited to participate in the research project identified above which is being conducted by Dr Lisa Barnes, Lecturer in Accounting at the School of Business & Management at the University of Newcastle and Mr. Norman Croker. The research is part of Mr. Norman Croker's studies at the University of Newcastle, supervised by Dr Lisa Barnes.

Why is the research being done?
The purpose of the research is to investigate the extent to which the current social responsibility practices of companies in the Hong Kong Construction Industry align with the guidance recommendations on social responsibility issues outlined in the new ISO26000 standard: "Guidance on Social Responsibility".

Who can participate in the research?
We are seeking employees of firms involved in the Hong Kong Construction Industry to participate in this research. Your company was selected from the list of members of the Hong Kong Construction Association.

What choice do you have?
Participation in this research is entirely your choice. Only those people who give their informed consent will be included in the project. Whether or not you decide to participate, your decision will not disadvantage you.

What would you be asked to do?
If you agree to participate, you will be asked to complete an online survey by clicking on the link at the end of this Participant Information Statement or contained in the cover email.

How much time will it take?
Completing the questionnaire should take approximately 20 minutes of your time.

What are the risks and benefits of participating?
There will be no personal risks and no personal benefit to you in participating in this research. However, the information and results will be shared with the Hong Kong Construction Association, and thus your inputs will also be used to identify areas for focus by member organisations for improvements in the social responsibility practices of Hong Kong Construction Industry firms.

How will your privacy be protected?
The questionnaire is anonymous and it will not be possible to identify you from your answers. All information collected will be confidential. All information gathered from the survey will be stored securely at a secure document warehouse in Hong Kong and a copy will be retained at the University of Newcastle for at least 5 years and then destroyed.

How will the information collected be used?
The results of the analysis of the questionnaire responses will be reported in a dissertation to be submitted for Mr. Croker's Doctor in Business Administration degree and may also be reported in papers in scientific journals. The results of the analysis of the questionnaire responses will also be summarised and included in a report to the Hong Kong Construction Association.
At no time will any individual be identified in any reports resulting from this study. A summary of the results of the research will be made available to you by e-mailing a request to Mr. Norman Croker, norman.croker@uon.edu.au after 31 December 2012 or by access to the results which will be posted at www.ncroker.com after 31 December 2012.

What do you need to do to participate?
Please read this Information Statement and be sure you understand its contents before you consent to participate. If there is anything you do not understand, or you have questions, contact the researcher.
If you would like to participate, please complete an anonymous online survey by clicking on the following link: http://www.surveytool.com/s/HKCACSRsurveyEnglish (English). Completion of the survey will be taken as your informed consent – there is no need to reply separately. The survey will only remain open for 1 month in order that the data collected can be analysed and the report prepared for HKCA during this year. Responses are therefore requested before 31 July 2012.

Further information
If you would like further information please contact Dr Lisa Barnes, Chief Investigator, Lisa.Barnes@newcastle.edu.au   Ph: +61 2 43484157 or Mr. Norman Croker, norman.croker@uon.edu.au Ph +852 91234900.
Thank you for considering this invitation.

Signature   *Signature*

Lisa Barnes   Norman Croker
Lecturer in Accounting, School of Business &   Student Researcher
Management, Chief Researcher

Complaints about this research
This project has been approved by the University's Human Research Ethics Committee, Approval No. H-2012-0007.
Should you have concerns about your rights as a participant in this research, or you have a complaint about the manner in which the research is conducted, it may be given to the researcher, or, if an independent person is preferred, to the Human Research Ethics Officer, Research Office, The Chancellery, The University of Newcastle, University Drive, Callaghan NSW 2308, Australia, telephone (02) 49216333, email Human-Ethics@newcastle.edu.au.

THE UNIVERSITY OF
NEWCASTLE
AUSTRALIA

Dr. Lisa Barnes
工商管理研究院
澳洲紐卡素大學
如需進一步資料:
電話: +61 2 43484157
傳真: +61 2 43484101
電郵: Lisa.Barnes@newcastle.edu.au

2012年7月3日

調查計劃資料陳述:
企業社會責任及香港建築工業

調查隊伍:
首席調查員: Dr Lisa Barnes
PO Box 127, Brush Road, Ourimbah
Lisa.Barnes@newcastle.edu.au Ph: +61 2 43484157.
學生調查員: Mr. Norman Croker Ph: +852 91234900

尊敬的被邀請參加者,

你被邀請參與上述調查計劃, 此調查由澳洲紐卡素大學工商管理研究院會計系講師 - Dr Lisa Barnes 及 Mr. Norman Croker負責執行。此調查是 Mr. Norman Croker 在 Dr Lisa Barnes 的監督之下進行的研究的其中一部份。

此調查的目的是甚麼?
此調查的目的是研究現行香港建築業界的公司履行社會責任的情況是否符合新ISO26000標準所示的〝社會責任指引〞。

誰可以參加此調查?
我們正在尋找香港建築業界的公司員工去參加此調查。你所屬的公司從香港建造商會會員名單之中被選取參加此調查。

你的選擇是甚麼?
參與此調查全是你的選擇, 只有表示同意者方會被列作此調查的參加者。無論你決定是否參加此調查, 有關決定絕不會對你構成不利的情況。

你將被要求做的是甚麼?
若你同意參加, 你將被要求透過選取此參加者資料陳述完結部份或你收取之電郵內的連結以完成一份網上調查。

此調查需時多久?
完成此調查應需時約20分鐘。

參加此調查的風險及利益?

參與此調查將不會為你帶來個人風險及個人利益，惟香港建造商會可享用有關資料及結果，故你填寫的資料將被用作界定香港建築業界公司的會員機構於社會責任執行上所針對改善的**範疇**

你的私隱怎樣得到保護?

此問卷以匿名形式進行，並不可能從你的答案中識別到你的身份。所有收集所得的資料均屬機密，所有經此調查收集所得的資料將被妥善存放於一個香港安全保管文件倉庫內，同時澳洲紐卡素大學將保存一份副本至少5年，及後即被銷毀。

收集所得的資料將被怎樣使用?

有關的問卷回應分析結果將刊載於Mr. Croker's Doctor 所提交的工商管理博士論文內，並刊載於技術期刊文章內。有關問卷回應分析結果的概述總結將刊載於一份向香港建造商會提交的報告內。

無論何時，沒有任何人的身份會從此研究內的任何報告中被識別到。你可於2012年12月31日之後向 Mr. Croker 發電郵(norman.croker@uon.edu.au)要求取得有關的結果概述總結或從2012年12月31日起，於www.ncroker.com上取得所張貼的有關結果。

參加者須做的是甚麼?

請閱讀此資料陳述並確保你於同意參加之前明白有關內容。若有任何不明白或疑問，請聯絡調查員。

若你願意參加，請透過選取以下連結以完成一份匿名網上調查 http://www.surveytool.com/s/HKCACSRsurveyChinese (中文)。完成有關問卷即表示你已知悉並同意參與，無須個別回覆。此調查將**維**持公開1個月，以致於本年內可以分析收集到的資料並為香港建造商會製作報告。故此，須於2012年7月31日之前提交調查回覆。

更多資料

若你欲得悉更多資料，請聯絡首席調查員 - Dr Lisa Barnes Lisa.Barnes@newcastle.edu.au Ph: +61 2 43484157 或 Mr. Norman Croker, norman.croker@uon.edu.au Ph +852 91234900.

謹此感謝你的垂顧此邀請。

簽名   簽名

Lisa Barnes   Norman Croker
工商管理研究院會計系講師   學生調查員
首席調查員

關於此調查的投訴

這個計劃已獲大學人文調查守則委員會批核，批核編號H-2012-0007。

若你對作為這項調查的參加者的權利有任何疑問，或你欲就這個調查所採取的方式提出投訴，請先將之交予調查員或一位你指定的獨立人士，然後再轉交到紐卡素大學 (University Drive, Callaghan NSW 2308) 調查辦公室 總理，抬頭請註明〝人事調查守則主任收〞，有關聯絡電話號碼 (02) 49216333, 電郵地址Human-Ethics@newcastle.edu.au。

Appendix E. QUESTIONNAIRE SURVEY FORM (ENGLISH)

QUESTIONNAIRE SURVEY FORM

Guideline for questionnaire completion:

For questionnaires completed manually please put an X in the check box.

Part 1: Personal details and company context

1 Job Description

☐ Corporate Management ☐ Project Management ☐ Professional Officer ☐ Field Supervision ☐ Other

2 Age

☐ 20 - 40 ☐ 40 - 50 ☐ over 50

3 Education level

☐ Secondary ☐ Higher certificate ☐ Degree or above

4 Profession

☐ Engineer ☐ Architect ☐ Quantity Surveyor ☐ Land Surveyor ☐ Other Profession

5 Employer type

☐ Main Contractor ☐ Joint Venture ☐ Sub-contractor ☐ Consultant ☐ Other

6 No of Employees

☐ Less than 20 ☐ 20 -50 ☐ 50 - 100 ☐ 100 - 200 ☐ over 200

7 Is your company involved in building and /or construction project work?

☐ Yes ☐ No

Part 2 The objective of this section of the research is to explore the extent to which construction industry professionals consider the social responsibility principles, core subjects and related issues contained within the new ISO26000 are: relevant to and necessary for Hong Kong construction organisations and the industry.
Please choose one box only for each question. ISO26000 states that "all the core subjects, but not all issues, have relevance for every organization. An organization should review all core subjects to identify which issues are relevant" (page 70). Therefore, if you believe that an issue is not relevant – or do not know - please choose "Not relevant to the organisation and /or to the industry" rather than a box that would indicate a relevant policy is not in place.

Principles and activities /issues associated with Core Subject 1:Corporate Governance

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Q1. Principle 1: Accountability

Regarding accountability for its impacts on society, my organisation:

☐	☐	☐	☐	☐
seeks to avoid responsibility for any negative impacts of its activities.	accepts responsibility for any negative impacts of its activities when necessary.	has a policy to account for and remedy any negative impacts of its activities.	has policies to account for and to prevent repetition of unintended negative impacts of its activities.	Not relevant to the organisation and /or the industry - I do not know

---

Q2. Principle 2: Transparency

Regarding the transparency of its decisions and activities, my organisation:

☐	☐	☐	☐	☐
seeks to avoid disclosing any of its policies, decisions and activities.	is implementing policies to be more transparent in its decisions and activities.	has a policy to disclose its decisions and activities clearly and accurately.	The organisation has policies to disclose its activities including their known and likely impacts on society.	Not relevant to the organisation and /or the industry - I do not know

---

Q3. Principle 3: Ethical Behaviour

Regarding ethical behaviour, my organization

☐	☐	☐	☐	☐
does not have policies to define and communicate its expected behaviours.	is developing policies to define and communicate its expected behaviours.	has policies in place to define and communicate its expected behaviours.	enforces its policies to define and communicate its expected behaviours including training to improve behaviours.	Not relevant to the organisation and /or the industry - I do not know

---

Q4. Principle 4: Respect for stakeholder Interests

Regarding the interests of its stakeholders, my organization:

☐	☐	☐	☐	☐
has no interest in the views of its stakeholders other than those of its clients /customers.	accepts where necessary the need for two way communication with stakeholders.	has policies in place to account for stakeholders' views or to resolve conflicts.	has policies to account for stakeholders' views and an established process for conflict resolution.	Not relevant to the organisation and /or the industry - I do not know

Q5.   Principle 5: Respect for the rule of law

Regarding the rule of law, my organization:

☐	☐	☐	☐	☐
has no established policy to ensure legal compliance other than ad-hoc management directions.	accepts compliance with applicable laws and regulations is mandatory.	has a policy to inform and ensure employees observe all laws and regulations.	has policies mandating the observation of laws and regulations and to address any breaches of the law.	Not relevant to the organisation and /or the industry - I do not know

Q6.   Principle 6: Respect for international norms of behaviour

Regarding international norms of behaviour, my organisation:

☐	☐	☐	☐	☐
does not relate decisions and actions to international norms of behaviour.	expects decisions and actions to be consistent with international norms of behaviour.	has stated policies requiring respect for international norms of behaviour.	enforces its policies requiring all activities to respect international norms of behaviour and respect for the law.	Not relevant to the organisation and /or the industry - I do not know

Q7.   Issue 1.1: Organisational Governance System

Regarding incorporating social responsibility principles and socially responsible behaviour into the organization's governance system, my organisation:

☐	☐	☐	☐	☐
has no stated policy as to its decision-making processes in pursuit of its objectives.	is developing policies to include socially responsible principles in its decision-making processes.	has a policy to include and report on implementation of socially responsible practices.	has policies in place to include and report on implementation of socially responsibility, including improving such practices.	Not relevant to the organisation and /or the industry - I do not know

Q8.   Issue 1.2: Social Responsibility Integration

Regarding the integration of social responsibility throughout the organization, my organization:

☐	☐	☐	☐	☐
has no stated policy as to integrating the social responsibility core subjects.	has reviewed the social responsibility core subjects and is developing policies to implement them.	has a policy to integrate socially responsible practices throughout the organisation.	has policies in place to include and report on implementation of socially responsible core subjects, including prioritisation.	Not relevant to the organisation and /or the industry - I do not know

Core Subject 2: Human Rights

Q9.   Issue 2.1: Due diligence with respect to Human rights

Regarding due diligence to identify, prevent and address human rights impacts, my organisation:

☐	☐	☐	☐	☐
does not have a human rights policy.	is developing a human rights policy to give meaningful guidance to the organization.	has a human rights policy to address potential impacts on human rights and to provide guidance.	has a human rights policies which include assessing potential impacts and integrating the policy throughout the organization.	Not relevant to the organisation and /or the industry - I do not know

Q10.   Issue 2.2: Human rights risk situations

Regarding respect for human rights in high risk situations, my organisation:

☐	☐	☐	☐	☐
does not operate in locations where human rights abuse may be exacerbated	has a human rights policy for extractive or other activities that might affect natural resources	has a human rights policy to assess the effect of its activities in high risk situations.	has human rights policies requiring due diligence to assess high risk situations and to ensure respect for human rights.	Not relevant to the organisation and /or the industry - I do not know

Q11.   Issue 2.3: Avoidance of complicity

Regarding the potential for direct, beneficial or silent complicity abuses, my organisation:

☐	☐	☐	☐	☐
does not address the potential for complicity abuses in human rights.	has a policy for avoiding direct complicity in the violation of human rights.	has a policy for avoiding all forms of complicity in the acts of others in the violation of human rights.	has a policy for avoiding complicity in any acts that are inconsistent with international norms of behaviour.	Not relevant to the organisation and /or the industry - I do not know

Q12.   Issue 2.4: Resolving grievances

Regarding assertions that human rights have been abused, my organisation:

☐	☐	☐	☐	☐
does not have a policy to address human rights grievances.	has a policy to address the equitable remedy mechanisms for alleged human rights grievances.	has a policy which provides remedy processes for resolving alleged human rights grievances.	has clear, transparent and independent governance structures for resolving alleged human rights grievances.	Not relevant to the organisation and /or the industry - I do not know

Q13.   Issue 2.5: Discrimination and vulnerable groups

Regarding discrimination against employees or vulnerable persons, my organisation:.

☐	☐	☐	☐	☐
does not have a policy to address discrimination and vulnerable groups.	has a policy to address and ensure equal opportunity and respect for all employees.	has a policy to ensure that it does not discriminate against employees or anyone else.	has policies to ensure that all within its sphere of influence do not discriminate against employees or anyone else.	Not relevant to the organisation and /or the industry - I do not know

Q14.   Issue 2.6: Civil and political rights

Regarding internal disciplinary measures and civil and political rights, my organisation:

☐	☐	☐	☐	☐
does not have a policy to address civil and political rights issues.	has a policy to address civil and political rights for employment issues	has a policy to address civil and political rights issues for employees or anyone else.	has policies in place to address civil and political rights issues including internal disciplinary "due process" policies.	Not relevant to the organisation and /or the industry - I do not know

Q15.   Issue 2.7: Economic, social and cultural rights

Regarding infringement of any person's economic, social and cultural rights, my organisation:

☐	☐	☐	☐	☐
does not have any policy relating to economic, social and cultural rights.	has a policy to address economic rights issues associated with employment.	has a policy to address economic, social and cultural rights issues associated with employment	has policies to address and ensure economic, social and cultural rights for its employees and those of the local population.	Not relevant to the organisation and /or the industry - I do not know

Q16.   Issue 2.8: Fundamental principles and rights at work

Regarding labour issues internationally recognised as basic human rights, my organisation:

☐	☐	☐	☐	☐
does not have an employment related human rights policy	has a policy to policy to address human rights labour issues associated with employment	has a policy to address human rights labour issues including freedom of association.	has policies in place to address human rights labour issues, and elimination of employment related discrimination	Not relevant to the organisation and /or the industry - I do not know

Core Subject 3: Labour practices

Q17.   Issue 3.1: Employment and employment relationships

Regarding legal recognition of persons as employees or as being self-employed, my organisation:

☐	☐	☐	☐	☐
does not have a policy requiring that all employees are legally recognised	has a policy requiring that all employees are legally recognised	has a policy requiring legally recognised employees and avoiding casual or temporary work	has policies requiring all of its employees and of its subcontractors are legally recognised and to avoid casual or temporary work	Not relevant to the organisation and /or the industry - I do not know

Q18.   Issue 3.2: Conditions of work and social protection

Regarding the provision of decent conditions of work, my organisation:

☐	☐	☐	☐	☐
seeks to supply only the minimum legally required conditions of work	has a policy requiring that the conditions of work comply with national laws	has policies requiring compliant conditions of work and provision of decent work conditions.	has employment policies requiring decent, compliant work conditions and facilities to help workers achieve a work-life balance	Not relevant to the organisation and /or the industry - I do not know

Q19.   Issue 3.3: Social dialogue

Regarding social dialogue with authorities and workers , my organisation

☐	☐	☐	☐	☐
does not have policies for dialogue with workers on employment matters	has a policy to promote dialogue with workers on emp0loyment matters affecting their interests	has policies to find solutions that take into account the priorities and needs of both employers and workers	has policies to account for the priorities and needs of employers and workers including membership of employer organisations	Not relevant to the organisation and /or the industry - I do not know

Q20.   Issue 3.4: Health and safety at work

Regarding an occupational health and safety policy, my organisation:

☐	☐	☐	☐	☐
does not have a policy but its procedures are based on meeting its legal obligations.	has a policy to promote physical, mental and social well-being of workers and the prevention of harm.	has policies which include providing information addressing health and safety risks and their avoidance.	has policies based on the prevention of harm and that strong safety and health standards and performance are mutually related.	Not relevant to the organisation and /or the industry - I do not know

Q21.   Issue 3.5: Human development and training in the workplace

Regarding skills development, training, apprenticeships, and career advancement, my organisation:

☐	☐	☐	☐	☐
does not participate in skills development, training and apprenticeships.	accepts some responsibility to participate in skills development, training and apprenticeships.	has a policy which requires active participation in skills development, training and apprenticeships.	has policies which promote active participation in skills development, training apprenticeships, and opportunities for career advancement	Not relevant to the organisation and /or the industry - I do not know

D: Core Subject 4: The Environment

Q22.   Issue 4.1: Prevention

Regarding the systematic improvement of the prevention of pollution, my organisation:

☐	☐	☐	☐	☐
does not have an environmental policy.	accepts some responsibility to prevent pollution and improve its environmental performance.	has a policy to identify and reduce the impacts of its activities on the environment.	has policies designed to systematically reduce environmental impacts of its activities and improve its activities to prevent pollution.	Not relevant to the organisation and /or the industry - I do not know

Q23.   Issue 4.2: Sustainable resource use

Regarding resource efficiency measures to reduce its use of resources, my organisation:

☐	☐	☐	☐	☐
tries to reduce use of resources in order to save costs.	accepts some responsibility to identify, measure, record and reduce its significant uses of resources.	has a policy to identify, measure, record, report on and reduce its significant uses of resources.	has policies designed to reduce its significant uses of resources and to implement recycling and reuse where possible.	Not relevant to the organisation and /or the industry - I do not know

Q24.   Issue 4.3: Climate change mitigation and adaptation

Regarding reduction of direct and indirect GHG (Green House Gas) emissions, my organisation:

☐	☐	☐	☐	☐
does not have an environmental policy for GHG emissions	accepts some responsibility to reduce the generation of GHG emissions.	has a policy to identify and reduce direct GHG emissions	has policies designed to identify and reduce direct and indirect GHG emissions and improve efficiency.	Not relevant to the organisation and /or the industry - I do not know

Q25.   Issue 4.4: Protection of the environment, biodiversity and natural habitats

Regarding measures to eliminate or reduce adverse impacts on biodiversity, my organisation:

☐	☐	☐	☐	☐
has no environmental policy to address adverse impacts on biodiversity.	accepts some responsibility to reduce adverse impacts on biodiversity.	has a policy to reduce adverse impacts on biodiversity and ecosystem if and where applicable.	has policies to reduce adverse impacts and participate in market mechanisms to internalize the environmental costs.	Not relevant to the organisation and /or the industry - I do not know

Core Subject 5: Fair Operating Practices

Q26.   Issue 5.1: Anti-corruption

Regarding policies to identify and counter the risks of corruption and extortion, my organisation:

☐	☐	☐	☐	☐
does not have policies regarding corruption.	has a policy to address the reduction or elimination of corruption.	has a policy to identify the risks of, and specifies practices to eliminate, corruption.	has anti-corruption policies and training in place and ensures that its leadership sets an example for anti-corruption.	Not relevant to the organisation and /or the industry - I do not know

Q27.   Issue 5.2: Responsible political involvement

Regarding responsible political involvement and contributions, my organisation:

☐	☐	☐	☐	☐
takes no part in public political processes or public policy development.	trains employees in responsible political involvement and conflicts of interest.	has a policy to raise employee awareness of responsible, political involvement.	has policies for its political involvement and has established and implemented policies to manage such activities.	Not relevant to the organisation and /or the industry - I do not know

Q28.   Issue 5.3: Fair competition

Regarding anti-competition laws and avoiding anti-competitive behaviour, my organisation:

☐	☐	☐	☐	☐
has no policy regarding anti-competition laws and regulations.	recognises the need to comply with competition laws and regulations.	has a policy for compliance with competition laws and regulations and to co-operate with authorities.	has policies requiring compliance with competition laws and regulations and to prevent anti-competitive behaviour.	Not relevant to the organisation and /or the industry - I do not know

Q29.   Issue 5.4: Promoting social responsibility in the value chain

Regarding the promotion of socially responsible practices in its value chain, my organisation:

☐	☐	☐	☐	☐
has no specific policy in respect of its procurement activities.	has a policy to consider the potential impacts of its procurement decisions.	has policies to perform appropriate due diligence and monitoring of its supply chain.	has policies requiring the promotion of socially responsible practices in its procurement decisions and its value chain.	Not relevant to the organisation and /or the industry - I do not know

Q30.   Issue 5.5: Respect for property rights

Regarding respect for property rights and traditional knowledge, my organisation:

☐	☐	☐	☐	☐
has no policy in respect of property rights and traditional knowledge.	has a policy in respect of physical and intellectual property rights.	has a policy in respect of physical and intellectual property rights, and traditional knowledge.	has policies to comply with society's expectations regarding physical and intellectual property rights and traditional knowledge.	Not relevant to the organisation and /or the industry - I do not know

Core Subject 6: Consumer Issues

Q31.   Issue 6.1: Fair marketing and unbiased information and fair contractual practices

Regarding deceptive, misleading or unfair communications with consumers, my organisation:

☐	☐	☐	☐	☐
does not have a policy for communicating with customers.	accepts some obligation for sharing relevant information to provide a basis for informed choice.	has policies to substantiate claims or assertions by providing underlying facts and information.	has policies to provide clear and sufficient information about prices, features, terms, conditions, costs, and contract terms.	Not relevant to the organisation and /or the industry - I do not know

Q32.   Issue 6.2: Protecting consumers' health and safety

32 Regarding products and services that are safe for users and other persons, my organisation:

☐	☐	☐	☐	☐
does not have a policy regarding consumer health and safety.	accepts some obligation to provide safe products and services.	has policies to observe minimum safety requirements and to achieve better products or product designs.	has policies to go beyond minimum safety requirements, and perform a human health risk assessment of products / services.	Not relevant to the organisation and /or the industry - I do not know

Q33.   Issue 6.3: Sustainable consumption

33 Regarding educating consumers to understand the impacts of their choices, my organisation:

☐	☐	☐	☐	☐
does not have a policy regarding consumer consumption.	accepts some obligation to promote sustainable material use in construction.	has policies to promote sustainable material use and effective consumer education.	has policies for eliminating, or minimizing negative health and environmental impact of products / services.	Not relevant to the organisation and /or the industry - I do not know

Q34.   Issue 6.4: Consumer service, support, and complaint and dispute resolution

Regarding complaints and practices in response to complaints, my organisation:

☐	☐	☐	☐	☐
does not have a policy regarding consumer complaints	accepts some obligation to address consumer /client complaints regarding its goods and services	has policies to address consumer /client complaints and improve practices in response.	has policies in place to address consumer /client complaints and to use alternative dispute resolution and redress procedures.	Not relevant to the organisation and /or the industry - I do not know

Q35.   Issue 6.5: Consumer data protection and privacy

Regarding the collection of personal data and consumer consent, my organisation:

☐	☐	☐	☐	☐
does not have a policy regarding the collection of personal data.	has a policy regarding the collection of personal data consistent with the legal requirements.	has policies to only obtain data by lawful and fair means; and specify the purpose for such collection.	has policies to be open about developments, practices and policies regarding personal data, and main uses of such personal data.	Not relevant to the organisation and /or the industry - I do not know

Q36.   Issue 6.6: Access to essential services

Regarding the supply of essential services and reasonable payment terms, my organisation:

☐	☐	☐	☐	☐
has no policy regarding essential services.	accepts some obligation to provide assistance if it can supply essential services.	has policies to supply essential services if it is in its power to do so.	has policies to maintain and upgrade its systems to help prevent disruption of service for consumers where services are essential.	Not relevant to the organisation and /or the industry - I do not know

Q37.   Issue 6.7: Education and awareness

Regarding educating consumers and informing them about risks and precautions, my organisation:

☐	☐	☐	☐	☐
does not have a policy regarding consumer education and awareness.	accepts some obligation to promote consumer education and awareness.	has policies to promote education and awareness of sustainable construction.	has policies to promote effective education and awareness, including product hazards or adverse effects on the society or environment.	Not relevant to the organisation and /or the industry - I do not know

Core Subject 7: Community Involvement and Development

Q38.   Issue 7.1: Community involvement

Regarding social investment and community development activities, my organisation:

☐	☐	☐	☐	☐
seeks to avoid communication with community representatives regarding investments.	accepts some obligation to conduct communication with community representatives.	has a policy to communicate and promote community development activities.	has policies to consult and accommodate communities, including indigenous people, on any activities that might affect them.	Not relevant to the organisation and /or the industry - I do not know

Q39.   Issue 7.2: Education and culture

Regarding the promotion and support of access to education at all levels, my organisation:

☐	☐	☐	☐	☐
seeks to avoid communication with community representatives regarding education.	accepts some obligation to promote and support education in relation to its activities.	has a policy to promote and support education in relation to its activities where applicable.	has policies to promote cultural activities where appropriate, and to recognize and value the local cultures and cultural traditions.	Not relevant to the organisation and /or the industry - I do not know

Q40.   Issue 7.3: Employment creation and skills development

Regarding employment creation and alleviation of poverty through employment, my organisation:

☐	☐	☐	☐	☐
seeks to avoid communication with community representatives regarding employment.	accepts some obligation to analyse the impact of its activities on employment creation.	has a policy to analyse the impact of its investment decisions on employment creation.	has policies to consider the impact of technology choice and participate in skills development, including apprenticeship.	Not relevant to the organisation and /or the industry - I do not know

Q41.   Issue 7.4: Technology development and access

Regarding the use of innovative technology and social and environmental issues, my organisation:

☐	☐	☐	☐	☐
does not have any policy on innovation or technological development.	accepts some obligation to use innovation to contribute to social and environmental issues.	has a policy to develop innovative technologies that can help social and environmental issue solutions.	has policies to engage when appropriate in partnerships to enhance technological development with community partners.	Not relevant to the organisation and /or the industry - I do not know

Q42.   Issue 7.5: Wealth and income creation

Regarding entering or leaving a community, and community development, my organisation:

☐	☐	☐	☐	☐
has no policy regarding any economic and social impact of entering or leaving a community.	accepts some obligation to have regard, when appropriate, of entering or leaving a community.	has a policy of giving preference to, and promoting development of local suppliers where possible.	has policies to consider undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers in its value chains.	Not relevant to the organisation and /or the industry - I do not know

Q43.   Issue 7.6: Health

Regarding elimination of negative health impacts of any production process, my organisation:

☐	☐	☐	☐	☐
has no policy regarding negative health impacts of its production process, products or services.	accepts some responsibility for eliminating any negative health impacts of its production process.	has a policy to eliminate negative health impacts of its production processes, products or services.	has policies to eliminate negative health impacts of any of its activities and promoting good health within the community.	Not relevant to the organisation and /or the industry - I do not know

Q44.   Issue 7.7: Social investment

Regarding the promotion of community development in social investments, my organisation:

☐	☐	☐	☐	☐
has no policies regarding its social investment projects.	accepts some obligation to implement social investment.	has a policy to promote community development in social investment projects.	has policies in place to consult with others and use complementary resources and skills and in its community-related initiatives.	Not relevant to the organisation and /or the industry - I do not know

Appendix F. QUESTIONNAIRE SURVEY FORM (CHINESE)

<u>調查問卷表格</u>

填寫問卷指引:

若以親手寫填方式填寫問卷，請於選擇的方塊內填上X。

第1部份:　　　個人資料及公司背景

1	工作性質	☐	☐	☐	☐	☐
		企業管理	項目管理	專業主任	工地監督	其他
2	年齡	☐	☐	☐		
		20 - 40	40 - 50	over 50		
3	教育程度	☐	☐	☐		
		中學	高級證書	學位或以上		
4	專業	☐	☐	☐	☐	☐
		工程師	建築師	工料測量師	土地測量師	其他專業
5	僱主類別	☐	☐	☐	☐	☐
		承建商	聯營公司	分判承建商	顧問	其他
6	僱員人數	☐	☐	☐	☐	☐
		少於20	20 -50	50 - 100	100 - 200	超過 200

7　你的公司參與樓宇及/或建築工程項目？　☐　☐

　　　　　　　　　　　　　　　　　　　　　　　　是　　否

第 2部份

這個調查部份的目的，是探索建築專業業界對關顧社會責任原則、有關的核心主題及議題的關注程度，這幾個項目均包含於**ISO26000**內: 這些均與香港建築機構及業界 有所關連並有其必要性的。

請於每條題目內選取一個方塊， ISO26000指出"所有核心主題均與每個機構有所關連，惟不是指所有議題都有相關性的。機構均應檢視所有核心主題，並識別與其有關的議題 (第70頁)。所以，若你相信 個別議題與你所屬機構之間沒有關連 – 或不知道- 請選擇 "與機構及/或與業界之間沒 有關連"，而不應選擇表示有相關政策關連的方塊。

與核心主題1相關的原則及行為/議題:企業管治

Q1. 原則1: 責任

關於其為社會帶來影響的責任，我的機構:

☐	☐	☐	☐	☐
尋求避免承擔任何由其行為造成的負面影響帶來的責任	如有需要，會承擔任何由其行為造成的負面影響帶來的責任	有既定的政策，以承擔由其行為造成的負面影響帶來的責任並制定補救措施	有既定的政策，以承擔由其行為造成的負面影響帶來的責任並制定補救及預防再次發生的措施	與機構及/或與業界之間沒有關連-我不知道

Q2. 原則 2: 透明度

關於其決策與行為的透明度，我的機構:

☐	☐	☐	☐	☐
尋求避免透露任何其政策、決策及行為	正在執行相關政策，以提高其決策及決策的透明度	有既定政策，去清晰及準確地公開其決策及行為	機構有既定政策，去公開其為社會所知或可能會造成影響的行為	與機構及/或與業界之間沒有關連-我不知道

Q3. 原則3: 道德行為

關於道德行為，我的機構:

☐	☐	☐	☐	☐
沒有相關政策去定義及傳遞外間期望的行為	正在策劃有關政策，去定義及傳遞外間期望的行為	有既定政策，去定義及傳遞外間期望的行為	實施相關政策，去定義及傳遞外間期望的行為，包括改進行為的培訓	與機構及/或與業界之間沒有關連-我不知道

Q4. 原則4: 尊重股份持有人的利益

關於其股份持有人的利益，我的機構:

☐	☐	☐	☐	☐
只對其客戶/顧客的利益感興趣，對股份持有人的則不感興趣	若有需要，接受與股份持有人之間的雙向溝通	有既定政策，去處理股份持有人的看法或解決之間的衝突	有既定政策，去處理股份持有人的看法並有既定的程序去解決衝突	與機構及/或與業界之間沒有關連-我不知道

Q5. 原則5: 尊重法律規定

關於法律規定，我的機構:

☐	☐	☐	☐	☐
沒有既定的政策去確保遵守法律，其管理均是因應情況而調整的	若適用的法律及規例是強制指令的則願意遵行	有既定政策，去通知及確保僱員均遵守所有法律及規例	有既定政策，去強制遵守律法及規例並對付任何違反法律的情況	與機構及/或與業界之間沒有關連-我不知道

Q6. 原則6: 尊重國際行為基準

關於國際行為基準，我的機構:

☐	☐	☐	☐	☐
沒有與國際行為基準相關的決策及行動	期望決策及行動均與國際行為基準一致	有指定政策，去要求對尊重國際行為基準	實施相關政策，去要求所有項目均尊重國際行為基準及法律	與機構及/或與業界之間沒有關連-我不知道

Q7. 議題 1.1: 機構管治系統

關於在機構管治上體現社會責任原則及社會責任行為，我的機構:

☐	☐	☐	☐	☐
沒有指定的政策或決策-尋求達致其目標的程序	正在策劃有關政策，讓其決策程序含有社會責任原則	有既定政策，去確保社會責任的實踐及報告	有適切的政策，去確保社會責任的實踐及報告，包括改善相關的實踐	與機構及/或與業界之間沒有關連-我不知道

Q8. 議題1.2:整合社會責任

關於在機構內整合社會責任，我的機構:

☐	☐	☐	☐	☐
沒有指定的政策，去整合社會責任的核心主題	有檢視社會責任的核心主題並正在策劃實踐的政策	有既定政策，於機構內整合社會責任的實踐	有既定政策，去確保社會責任的核心主題的實踐及報告，包括設定優先次序	與機構及/或與業界之間沒有關連-我不知道

核心主題2: 人權

Q9. 議題 2.1: 尊重人權的盡職審查

關於的識別、預防及關注人權的盡職審查影響，我的機構:

☐	☐	☐	☐	☐
沒有人權的政策	正在策劃人權政策，在機構內提供意義明確的指引	有人權政策，以關注人權可能帶來的影響並提供指引	有人權政策，包括於機構內人權可能帶來的影響及相關政策的整合	與機構及/或與業界之間沒有關連-我不知道

Q10.　議題2.2: 人權風險處境

關於在高風險處境下對人權的尊重，我的機構：

☐	☐	☐	☐	☐
沒有適切的措施，去處理人權被剝削或惡化的情況	有人權政策，去應對壓榨或其他可能影響自然資源的活動	有人權政策，以便於高風險情況下實踐其影響力	有人權政策，要求於高風險情況下進行盡職審查，以確保人權得到尊重	與機構及/或與業界之間沒有關連-我不知道

Q11.　議題2.3: 避免串同行為

關於直接有利益性/間接或被動剝削人權，我的機構：

☐	☐	☐	☐	☐
沒有針對串同剝削人權的可能性的政策.	有既定政策去避免直接串同剝削僱員	有既定政策，去避免所有方式的串同剝削人權的行為或相關行動	有既定的政策，去避免任何與國際行為基準相違的串同行為	與機構及/或與業界之間沒有關連-我不知道

Q12.　議題2.4: 處理申訴

關於申張被剝削的人權，我的機構：

☐	☐	☐	☐	☐
沒有針對人權申訴的政策	有既定的公正補救機制去關注人權申訴	有既定的政策，就人權申訴提供補救程序	有清晰、透明度高及獨立的管治架構以處理人權申訴	與機構及/或與業界之間沒有關連-我不知道

Q13.　議題2.5: 被歧視的及弱勢的群組

關於對僱員或弱勢人士的歧視，我的機構：

☐	☐	☐	☐	☐
沒有針對被歧視及弱勢人士的政策	有既定政策，去關注及確保所有僱員均享有平等機會及得到尊重	有既定政策去確保僱員或任何其他人不會被歧視	有既定政策，去確保其所有影響所及之範圍內不會對其僱員或任何其他人造成歧視	與機構及/或與業界之間沒有關連-我不知道

Q14.　議題2.6: 公民及政治權利

關於內部紀律措施及公民與政治權利，我的機構：

☐	☐	☐	☐	☐
沒有針對公民及政治權利議題的政策	有既定政策，針對受僱議題的公民及政治權利	有既定政策，針對僱員或其他任何人的公民及政治權利議題	有適切政策，針對公民及政治權利議題，包括內部紀律既定程序	與機構及/或與業界之間沒有關連-我不知道

Q15.　議題2.7: 經濟、社會及文化權利

關於違返任何人的經濟、社會及文化權利，我的機構:

☐	☐	☐	☐	☐
沒有與經濟、社會及文化權利相關的政策	有既定政策，針對與受僱相關的經濟權利議題相關	有既定政策，針對與受僱相關的經濟、社會及文化權利議題相關	有既政策，確保其僱員及本地市民的經濟、社會及文化權利	與機構及/或與業界之間沒有關連-我不知道

Q16.　議題2.8: 工作的基要的原則 及權利

關於勞工議題被視為人權的基礎，我的機構:

☐	☐	☐	☐	☐
沒有與受僱相關的人權政策	有既定針對與受僱相關的人權政策	有既定針對勞工人權議題的政策，包括與自由有關的議題	有適切政策，針對勞工人權議題及排除與受僱相關的歧視	與機構及/或與業界之間沒有關連-我不知道

核心主題 3: 勞工常規

Q17.　議題3.1: 受僱及受僱關係

關於個人獲本地認可作為僱員或作為自僱人士，我的機構:

☐	☐	☐	☐	☐
沒有政策要求所有僱員均為合法律認可	有政策要求所有僱員均為合法認可的	有政策要求所有僱員均為合法認可的，並避免非正式或臨時工作	有既定政策要求其次承建商及其所有僱員均為合法認可的，並避免非正式或臨時工作	與機構及/或與業界之間沒有關連-我不知道

Q18.　議題3.2: 工作環境及社會保障

關於合乎體統的工作環境的條款，我的機構:

☐	☐	☐	☐	☐
僅只尋求提供合符合法律規定最低要求的工作環境	有既定政策，要求工作環境均符合國家法律指令	有既定政策，要求遵守工作環境規定及確保工作環境合乎體統	有僱傭政策，要求工作環境、合規工作環境及設施，讓員工可取得工作與生活間的平衡	與機構及/或與業界之間沒有關連-我不知道

Q19.　議題3.3: 社會對話

關於管理層與員工之間的社會對話，我的機構:

☐	☐	☐	☐	☐
沒有讓工人就受僱事宜提出對話的政策	有既定政策，倡議與工人就受僱事宜對其造成影響對話	有既定政策，去尋求顧及僱主與工人之間的先後次序及需要的解決方案	有既定政策，去尋求顧及僱主與工人之間之先後次序及需要的解決方案，包括與僱員工會之間的對話	與機構及/或與業界之間沒有關連-我不知道

Q20.　議題3.4: 工作健康及安全

關於職業健康及安全政策，我的機構:

☐	☐	☐	☐	☐
沒有相關政策但其程序均建基於合法規定	有既定政策，倡議工人的身體、精神及社交健康，並提防造成傷害	有既定政策，當中包含提供針對健康及安全風險及避免風險的資訊。	有既定政策，其均建基於預防造成傷害，並提及安全與健康的高度標準與其表現是相關的。	與機構及/或與業界之間沒有關連-我不知道

Q21.　議題3.5: 工作場所的人文發展與培訓

關於技術發展、培訓、見習培訓及事業晉升，我的機構:

☐	☐	☐	☐	☐
沒有參與技術發展、培訓及見習培訓	承擔某些參與技術發展、培訓及見習培訓的責任	有既定政策，要求積極參與技術發展、培訓及見習培訓	有既定政策，倡議積極參與技術發展、培訓及見習培訓，並提供事業晉升	與機構及/或與業界之間沒有關連-我不知道

D: 核心主題: 環境

Q22.　議題4.1: 預防

關於有系統的改善預防污染，我的機構:

☐	☐	☐	☐	☐
沒有環境保護政策	承擔某些預防污染及改進環境保護的責任	有既定政策，去識別及減低其業務為環境造成的影響	有既定的設計政策，有系統地減低其業務為環境造成的影響並改善其業務，以預防造成污染	與機構及/或與業界之間沒有關連-我不知道

Q23.　議題4.2: 維持資源使用水平

關於減低使用資源的資源效能措拖，我的機構:

☐	☐	☐	☐	☐
嘗試減低使用資源，從而減省成本	承擔某些責任，去識別、量度、記錄及減低其大量資源使用	有既定政策，去識別、量度、記錄、匯報及減低其大量的資源使用	有既定的設計政策，去減低其大量使用資源，並在可行的情況下實行循環再用	與機構及/或與業界之間沒有關連-我不知道

Q24.　議題4.3: 氣候轉變的緩和與適應

關於減少直接及間接GHG (溫室氣體) 排放，我的機構:

☐	☐	☐	☐	☐
沒有針對溫室氣體排放的環境保護政策	承擔某些責任，去減少溫室氣體排放	有既定政策，去識別及減低溫室氣體直接排放	有既定政策，去設計識別及減低直接及間接溫室氣體排放，並改善效能	與機構及/或與業界之間沒有關連-我不知道

Q25.　議題4.4: 環境、生物多樣性及自然棲息地的保護

關於減低或減少對生物多樣性造成負面影響的措施，我的機構:

☐	☐	☐	☐	☐
沒有針對生物多樣性造成負面影響的政策	承擔某些責任，去減少對生物多樣性造成負面影響	有既定政策，在適用的情況下減少對生物多樣性及生能系統造成負面影響	有既定政策，減少負面影響並參與市場機制，以內化環境保護成本	與機構及/或與業界之間沒有關連-我不知道

核心主題 5: 公平營運操守

Q26.　議題5.1: 反貪污

關於識別及抗衡貪污及勒索的風險，我的機構:

☐	☐	☐	☐	☐
沒有關於貪污的政策	有既定政策，針對減低或免除貪污	有既定政策，識別風險及特定的措施，以免除貪污	有適切的反貪污的政策及培訓，確保其領導層持守反貪污的榜樣	與機構及/或與業界之間沒有關連-我不知道

Q27.　議題5.2: 政治參與的責任

關於政治參與及貢獻的責任，我的機構:

☐	☐	☐	☐	☐
不參與公共政治或公共政策發展	培訓僱員，培養其對政治參與的責任及對利益衝突的意識	有既定政策，提升僱員對政治參與的意識。	有既定的政治參與政策，並執行有關活動的管理政策	與機構及/或與業界之間沒有關連-我不知道

Q28.　議題5.3: 公平競爭

關於反競爭法例及避免反競爭行為，我的機構:

☐	☐	☐	☐	☐
沒有關於反競爭法例及規定的政策	承認遵從競爭法例及規定的需要	有既定政策，關於遵從競爭法例及規定，並與相關機關合作	有既定政策要求遵守競爭法例及規定，並防止反競爭行為	與機構及/或與業界之間沒有關連-我不知道

Q29.　議題5.4: 以價值鏈形式提倡社會責任

關於以價值鏈形式提倡社會責任操守，我的機構:

☐	☐	☐	☐	☐
沒有關於採購操作的特定政策	有既定政策，考慮其採購決策可能造成的影響	有既定政策，去進行適當的盡職審查並監控其供應鏈	有既定政策，要求於其採購決策及價值鏈中倡議社會責任操守	與機構及/或與業界之間沒有關連-我不知道

Q30.　　議題5.5: 尊重知識產權

關於對知識產權及傳統知識的尊重，我的機構:

☐	☐	☐	☐	☐
沒有關於知識產權及傳統知識的政策	有既定關於實質及知識產權的政策	有既定關於實質、知識產權及傳統知識的政策	有既定政策，去遵從關於實質、知識產權及傳統知識的社會期望	與機構及/或與業界之間沒有關連-我不知道

核心主題 6: 消費者議題

Q31.　　議題6.1: 公平市場、公正的資料與公平契約操守

關於欺詐、誤導或與消費者之間的不公平溝通，我的機構:

☐	☐	☐	☐	☐
沒有關於與消費者溝通的政策	承擔某些責任，去以分享相關資訊作為選擇的基礎	有既定政策，提供潛藏的証據及資料去作為索賠或申訴的理據	有既定政策，提供關於價格、特性、條款內容、費用及合同條款的清晰及充足的資料	與機構及/或與業界之間沒有關連-我不知道

Q32.　　議題6.2: 保障消費者的健康及安全

32　關於對使用者或其他人而言，產品及服務是安全的，我的機構:

☐	☐	☐	☐	☐
沒有關於消費者健康及安全的政策	承擔某些責任，提供安全產品及服務	有既定政策，監察最低安全要求，以促成質素更佳的產品或更佳的產品設計	有既定的政策，超越低安全要求，並就產品/服務進行人文健康危機評估	與機構及/或與業界之間沒有關連-我不知道

Q33.　　議題6.3: 可持續耐用的消費

33　關於教導消費者明白其選擇帶來的影響，我的機構:

☐	☐	☐	☐	☐
沒有關於消費者消費的政策	承擔某些責任，倡議採用耐用性建築物料	有既定政策，倡議採用耐用性建築物料及有效教導消費者消費	有既定政策，免除或減低其產品/服務為健康及安全帶來負面影響	與機構及/或與業界之間沒有關連-我不知道

Q34.　　議題6.4: 消費者服務、支援、投訴及排解爭議

關於投訴及回應投訴的操守，我的機構:

☐	☐	☐	☐	☐
沒有關於消費者投訴的政策	承擔某些責任，針對消費者/客戶就其產品及服務提出投訴	有既定政策，針對消費者/客戶的投訴並`改善回應的操守	有適切的政策，針對消費者/客戶的投訴，並嘗試其他排解爭議的方法及修訂相關程序	與機構及/或與業界之間沒有關連-我不知道

Q35. 議題6.5: 保護消費者資料及私隱

關於收集個人資料及消費者的同意，我的機構：

☐	☐	☐	☐	☐
沒有關於收集個人資料的政策	有既定政策，關於收集的個人資料合符法律要求	有既定政策，僅使用合法及公平的途徑收集資料，並註明收集用途	有既定政策，就收集的個人資料及其主要用途公開其進展、操守及政策	與機構及/或與業界之間沒有關連-我不知道

Q36. 議題6.6: 5基要服務的開放

關於基要服務的提供及合理的付款規定，我的機構：

☐	☐	☐	☐	☐
沒有關於基要服務的政策	若能提供基要服務，承擔某些責任去提供協助	有既定政策，於有能力情況下提供基要服務	有既定政策，去維持並提升其系統，以協助防止消費者服務系統的中斷，因服務是基要的	與機構及/或與業界之間沒有關連-我不知道

Q37. 議題6.7: 教育及認知

關於教導消費者及灌輸關於風險及警惕的意識，我的機構：

☐	☐	☐	☐	☐
沒有關於教導消費者及提高其認知的政策	承擔某些責任，去倡議教導消費者及提高其認知	有既定政策，去倡議教導消費者關於耐用建築及提高相關認知	有既定政策，去倡議有效的教育及提升認知，包括指出產品對社會或環境造成危害或負面影響	與機構及/或與業界之間沒有關連-我不知道

核心主題7: 社區參與及發展

Q38. 議題7.1: 社區參與

關於社會投資及社區發展活動，我的機構：

☐	☐	☐	☐	☐
尋求避免就投資題目與社區代表溝通	承擔某些責任，去與社區代表溝通	有既定政策，去溝通並倡議社區發展活動	有既定政策，去向社區作出諮詢及顧及其需求，包括任何可能為本地市民造成影響的活動	與機構及/或與業界之間沒有關連-我不知道

Q39. 議題7.2: 教育與文化

關於提倡及支援對所有階層的教育，我的機構：

☐	☐	☐	☐	☐
尋求避免就教育題目與社區代表溝通	承擔某些責任，去倡議及支援與其活動有關的教育	有既定政策，在適用的情況下倡議及支援與其活動有關的教育	有既定政策，在合宜的情況下倡議文化活動，並認定並珍惜本土文化及文化傳統	與機構及/或與業界之間沒有關連-我不知道

Q40.　議題7.3: 創造就業及技能發展

關於創造就業及透過就業舒緩貧窮問題，我的機構:

☐	☐	☐	☐	☐
尋求避免在就業題目上與社區代表溝通	承擔某些責任，去分析其業務為創造就業帶來的影響	有既定政策，去分析其投資決策為創造就業帶來的影響	有既定政策，去考慮其科技的選擇及在技能發展上的參與，如見習培訓，所帶來的影響	與機構及/或與業界之間沒有關連-我不知道

Q41.　議題7.4: 科技發展及使用

關於創新科技及社會與環境議題，我的機構:

☐	☐	☐	☐	☐
沒有關於創新或科技發展的政策	承擔某些責任，透過運用創新去向社會及環境議題作出貢獻	有既定政策，透過發展創新科技去協助解決社會及環境問題	有既定政策，於適當時與社區夥伴合作，以提升科技發展	與機構及/或與業界之間沒有關連-我不知道

Q42.　議題7.5: 創造財富與收入

關於進入或離開個別社區及社區發展，我的機構:

☐	☐	☐	☐	☐
沒有政策關於其進入或離開個別社區所造成的任何經濟及社會影響.	承擔某些責任，去關注適當的時間去進入或離開個別社區	有既定政策，於可能情況下給予本地供應商優先權，並倡議本地供應商的發展	有既定政策，去考慮試圖主動加強本地供應商於其價值鏈內的重要性，並嘗試為其提供機會	與機構及/或與業界之間沒有關連-我不知道

Q43.　議題7.6: 健康

關於免除其生產程序為健康帶來負面影響，我的機構:

☐	☐	☐	☐	☐
沒有關於其生產程序、產品或服務為健康帶來負面影響	承擔某些責任，去免除其生產程序為健康帶來任何負面影響	有既定政策，去免除其生產程序、產品或服務為健康帶來負面影響	有既定政策，去免除其任何業務為健康帶來負面影響，並於社區內倡議健康課題	與機構及/或與業界之間沒有關連-我不知道

Q44.　議題7.7: 社會投資

關於促進投資社區發展，我的機構:

☐	☐	☐	☐	☐
沒有關於社會投資計劃的政策	承擔某些責任，去實行社會投資	有既定政策，去促進社區發展的社會投資計劃	有既定政策，適切地於社區內進行諮詢，並主動使用社區內適用的資源及技能	與機構及/或與業界之間沒有關連-我不知道

Appendix G. SURVEYTOOL.COM REPRESENTATIVE SURVEY FORM SCREENSHOTS

CSR SURVEY FORM - ENGLISH

The objective of this section of the research is to explore the extent to which construction industry professionals consider the social responsibility principles, core subjects and related issues contained within the new ISO26000 are: relevant to and necessary for Hong Kong construction organisations and the industry.

Please choose one box only for each question. ISO26000 states that "all the core subjects, but not all issues, have relevance for every organization. An organization should review all core subjects to identify which issues are relevant" (page 70). Therefore, if you believe that an issue is not relevant – or do not know - please choose "Not relevant to the organisation and /or to the industry" rather than a box that would indicate a relevant policy is not in place.

There are 7 core subjects. There is one page of this survey for each core subject. Please complete all questions in all 7 pages.

If a question is accidentally missed, a message will appear in red colour "Please answer the required (**) questions" and a reminder in red colour will appear at the missed question for your convenience saying "A response is required for this question". Please make the required response and then move onto the next page

Principles and activities /issues associated with Core Subject 1:Corporate Governance

Principle 1: Accountability

Regarding accountability for its impacts on society, my organisation:

seeks to avoid responsibility for any negative impacts of its activities.	accepts responsibility for any negative impacts of its activities when necessary.	has a policy to account for and remedy any negative impacts of its activities.	has policies to account for and to prevent repetition of unintended negative impacts of its activities.	Not relevant to the organisation and /or the industry - I do not know
○	○	○	○	○

調查問卷表格

第1部份: 個人資料及公司背景

工作 性質

○ 企業管理
○ 項目管理
○ 專業主任
○ 工地監督
○ 其他

年齡

○ 20 - 40
○ 40 - 50
○ over 50

教育程度

○ 中學
○ 高級證書
○ 學位或以上

專業

○ 工程師
○ 建築師

CSR SURVEY FORM - ENGLISH

The objective of this section of the research is to explore the extent to which construction industry professionals consider the social responsibility principles, core subjects and related issues contained within the new ISO26000 are: relevant to and necessary for Hong Kong construction organisations and the industry.

Please choose one box only for each question. ISO26000 states that "all the core subjects, but not all issues, have relevance for every organization. An organization should review all core subjects to identify which issues are relevant" (page 70). Therefore, if you believe that an issue is not relevant – or do not know - please choose "Not relevant to the organisation and /or to the industry" rather than a box that would indicate a relevant policy is not in place.

There are 7 core subjects. There is one page of this survey for each core subject. Please complete all questions in all 7 pages.

If a question is accidentally missed, a message will appear in red colour "Please answer the required (**) questions" and a reminder in red colour will appear at the missed question for your convenience saying "A response is required for this question". Please make the required response and then move onto the next page

Principles and activities /issues associated with Core Subject 1:Corporate Governance

Principle 1: Accountability

Regarding accountability for its impacts on society, my organisation:

seeks to avoid responsibility for any negative impacts of its activities.	accepts responsibility for any negative impacts of its activities when necessary.	has a policy to account for and remedy any negative impacts of its activities.	has policies to account for and to prevent repetition of unintended negative impacts of its activities.	Not relevant to the organisation and /or the industry - I do not know
○	○	○	○	○

Principle 2: Transparency

Regarding the transparency of its decisions and activities, my organisation:

seeks to avoid disclosing any of its policies, decisions and activities.	is implementing policies to be more transparent in its decisions and activities.	has a policy to disclose its decisions and activities clearly and accurately.	The organisation has policies to disclose its activities including their known and likely impacts on society.	Not relevant to the organisation and /or the industry - I do not know
○	○	○	○	○

Principle 3: Ethical Behaviour

Regarding ethical behaviour, my organization

does not have policies to define and communicate its expected behaviours.	is developing policies to define and communicate its expected behaviours.	has policies in place to define and communicate its expected behaviours.	enforces its policies to define and communicate its expected behaviours including training to improve behaviours.	Not relevant to the organisation and /or the industry - I do not know
○	○	○	○	○

Principle 4: Respect for stakeholder Interests

Regarding the interests of its stakeholders, my organization:

has no interest in the views of its stakeholders other than those of its clients /customers.	accepts where necessary the need for two way communication with stakeholders.	has policies in place to account for stakeholders' views or to resolve conflicts.	has policies to account for stakeholders' views and an established process for conflict resolution.	Not relevant to the organisation and /or the industry - I do not know
○	○	○	○	○

Appendix H. INTERVIEW INFORMATION, CONSENT AND TOPICS

THE UNIVERSITY OF
NEWCASTLE
AUSTRALIA

<div align="right">
Dr. Lisa Barnes
Faculty of Business and Law
University of Newcastle Australia
For further information:
Tel: +61 2 43484157
Fax: +61 2 43484101
Email: Lisa.Barnes@newcastle.edu.au
</div>

Date

<div align="center">

Information Statement for the Research Project:
Corporate Social Responsibility and the Hong Kong Construction Industry
Research Team:
Chief Investigator: Dr Lisa Barnes
PO Box 127, Brush Road, Ourimbah
Lisa.Barnes@newcastle.edu.au Ph: +61 2 43484157.
Student Researcher: Mr. Norman Croker Ph: +852 91234900

</div>

Dear Mr. Participant,

You are invited to participate in the research project identified above which is being conducted by Dr Lisa Barnes, Lecturer in Accounting at the School of Business & Management at the University of Newcastle and Mr. Norman Croker. The research is part of Mr. Norman Croker's studies at the University of Newcastle, supervised by Dr Lisa Barnes.

Why is the research being done?
The purpose of the research is to investigate the extent to which the current Corporate Social Responsibility ("CSR") practices of companies in the Hong Kong Construction Industry align with the guidance recommendations on social responsibility issues outlined in the new ISO26000 standard: "Guidance on Social Responsibility".

Who can participate in the research?
We are seeking the participation of a senior executive of firms involved in the Hong Kong Construction Industry to participate in this research.

What choice do you have?
Participation in this research is entirely your choice. Only those people who give their informed consent will be included in the project. Whether or not you decide to participate, your decision will not disadvantage you.

What would you be asked to do?
If you agree to participate, you will be asked take part in an interview relating to your views on (a) the content and relevance of the new ISO 26000 Standard "Guidance on Social Responsibility" to the HKCA and the industry generally; and (b) how, and the extent to which, CSR forms part of HKCA's management strategies.

How much time will it take?
Participating in the interview should take between 40 minutes and one hour of your time.

What are the risks and benefits of participating?
There will be no personal risks and no personal benefit to you in participating in this research. However, there is a potential that your company and, by implication your identity, could be identified by reference to statements made during the interview that describe your company's activities in the area of corporate social responsibility. In such circumstances, two options are available to you being

(a) to provide specific consent for the use of such potentially identifying information in the final report or (b) to edit the interview transcript. The choice of either of the options will be entirely yours.
As we have discussed previously, there is also a potential benefit to the Hong Kong Construction Industry and the Hong Kong Construction Association, as your inputs will also assist in identifying areas for focus by member organisations for improvements in the social responsibility practices of Hong Kong Construction Industry firms

How will your privacy be protected?
The interview will be recorded and a transcript will be prepared from the recording. You may request a copy of the interview on CD and a copy of the transcript of the interview to be issued to you within two weeks of the interview for your review and agreement as to accuracy. Additionally, you may request a copy of the final report in respect of the interviews that will form the content of the dissertation for that section of the research and the conclusions of the dissertation to be given to you three weeks prior to submission of the dissertation to enable any objections to be raised. All information gathered from the interviews will be stored securely at a secure document warehouse in Hong Kong and a copy will be retained at the University of Newcastle for at least 5 years and then destroyed.

How will the information collected be used?
The results of the analysis of the interviews, together with analysis of the questionnaire survey responses which are also to form part of the research project will be reported in a dissertation to be submitted for Mr. Croker's Doctor in Business Administration degree and may also be reported in papers in scientific journals. The results of the analysis of the interviews, together with analysis of the questionnaire survey responses, will also be summarised and included in a report to the Hong Kong Construction Association.

At no time will any individual be identified in any reports resulting from this study. A summary of the results of the research will be made available to you by e-mailing a request to Mr. Norman Croker, norman.croker@uon.edu.au after 31 December 2012 or by access to the results which will be posted at www.ncroker.com after 31 December 2012.

What do you need to do to participate?
Please read this Information Statement and be sure you understand its contents before you consent to participate. If there is anything you do not understand, or you have questions, please contact the researcher.

Further information
If you would like further information please contact Dr Lisa Barnes, Chief Investigator, Lisa.Barnes@newcastle.edu.au   Ph: +61 2 43484157 or Mr. Norman Croker, norman.croker@uon.edu.au Ph +852 91234900.
Thank you for considering this invitation.

Signature   *Signature*

Lisa Barnes   Norman Croker
Lecturer in Accounting, School of Business &   Student Researcher
Management, Chief Researcher

Complaints about this research
This project has been approved by the University's Human Research Ethics Committee, Approval No. H-2012-0007.

Should you have concerns about your rights as a participant in this research, or you have a complaint about the manner in which the research is conducted, it may be given to the researcher, or, if an independent person is preferred, to the Human Research Ethics Officer, Research Office, The Chancellery, The University of Newcastle, University Drive, Callaghan NSW 2308, Australia, telephone (02) 49216333, email Human-Ethics@newcastle.edu.au.

THE UNIVERSITY OF
NEWCASTLE
AUSTRALIA

Dr. Lisa Barnes
Faculty of Business and Law
University of Newcastle Australia
For further information:
Tel: +61 2 43484157
Fax: +61 2 43484101
Email: Lisa.Barnes@newcastle.edu.au

Date: Date

Consent Form for the Research Project:
Corporate Social Responsibility and the Hong Kong Construction Industry

I agree to participate in the above research project and give my consent freely.

I understand that the project will be conducted as described in the Interview Participation Information Statement, a copy of which I have retained.

I understand I can withdraw from the project at any time and do not have to give any reason for withdrawing.

I consent to participating in an interview and having it recorded. I understand that I may edit the transcript of the interview as I see fit.

I understand that my personal information will remain confidential to the researchers.

I have had the opportunity to have questions answered to my satisfaction.

Print Name: **Name**

Contact Details:
                    Address

Signature: _____

Date: _____

INTERVIEW TOPICS

PART A: THE CONTENT AND RELEVANCE TO YOUR COMPANY OF THE NEW ISO 26000 STANDARD "GUIDANCE ON SOCIAL RESPONSIBILITY"

For clarification of terms please refer to the attached "Notes for ISO 26000 Interview"

The objective of this section of the interview is to explore the extent to which construction industry executives consider the social responsibility principles, core subjects and related issues in ISO 26000 are relevant to Hong Kong construction organisations, are necessary for corporate survival and competitiveness, and necessary for the Hong Kong construction industry to contribute to Hong Kong as a world city.

Please review and comment on the relevance and importance of the following statements of Principle to your company:

Principles of Social Responsibility

1.   Effective governance should be based on incorporating the principles and practices of accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law and respect for human rights into decision making and implementation; does your company have policies to account for and to prevent repetition of unintended negative impacts of its activities and /or expect contractors to have such policies:

      a.   regarding accountability for its impacts on society,?

      b.   regarding the transparency of its decisions and activities?

      c.   regarding ethical behaviour?

      d.   regarding the interests of its stakeholders?

      e.   regarding the rule of law?

      f.   regarding international norms of behaviour?

2.   Effective governance should incorporate decision making processes and structures conducive to social responsibility being those that promote the practical use of the principles and practices of social responsibility.

      a.   Regarding incorporating social responsibility principles and socially responsible behaviour into the organization's governance system, does your company currently do this?

Please review and comment on the relevance and importance of the following seven Social Responsibility Core subjects and related issues to your company:

Core Subjects of Social Responsibility

1. Organisations should have a corporate governance system which incorporates the social responsibility principles, and associated practices; and defines its commitment to its priorities for integrating social responsibility throughout the organization:

    a. Regarding the integration of social responsibility throughout the organization, does your company currently do this?

2. Organisations should have and act on stated policies in respect of the basic human rights (this core subject being also a social responsibility principle), being the civil and political rights and the economic, social and cultural rights to which all human beings are entitled because they are human beings, do you and does your company consider this to be a relevant issue in the Hong Kong construction industry and if so, does your company have such a policy on basic human rights including:

    a) regarding due diligence to identify, prevent and address human rights impacts?

    b) regarding respect for human rights in high risk situations?

    c) regarding the potential for direct, beneficial or silent complicity abusesy?

    d) regarding assertions that human rights have been abused and resolving grievances?

    e) regarding discrimination against employees or vulnerable persons?

    f) regarding internal disciplinary measures and civil and political rights?

    g) Regarding infringement of any person's economic, social and cultural rights?

    h) Regarding labour issues internationally recognised as basic human rights and fundamental rights at work?

3. Organisations should have and act on stated labour practice policies in respect of five fundamental labour issues, do you and does your company consider this to be a relevant issue in the Hong Kong construction industry and if so, does your company have such a labour policy:

    a) regarding employment and employment relationships, and legal recognition of persons as employees or as being self-employed?

    b) regarding conditions of work, the provision of decent conditions of work and social protection?

    c) regarding social dialogue with authorities and workers?

    d) regarding occupational health and safety at work?

    e) regarding skills development, training, apprenticeships, and career advancement in the workplace?

4. Organisations should have and act on stated environmental policies, including do you and does your company consider this to be a relevant issue in the Hong Kong construction industry and if so, does your company have such an environmental policy:

    a) regarding the systematic improvement of the prevention of pollution,;

    b) regarding resource efficiency measures to reduce the use of resources and encourage sustainable resource use?

    c) regarding climate change mitigation and adaptation and the reduction of direct and indirect GHG (Green House Gas) emissions?

    d) regarding measures to eliminate or reduce adverse impacts on biodiversity and the protection and restoration of the natural environment?

5. Organisations should have and act on stated fair operating policies, do you and does your company consider this to be a relevant issue in the Hong Kong construction industry and if so, does your company have such a fair operating policy including:

   a) regarding policies to identify and counter the risks of corruption and extortion,?

   b) regarding responsible political involvement and contributions?

   c) regarding anti-competition laws and avoiding anti-competitive behaviour?

   d) regarding the promotion of socially responsible practices in its sphere of influence?

   e) regarding respect for property rights and traditional knowledge?

6. Organisations should have and act on stated consumer related policies, do you and does your company consider this to be a relevant issue in the Hong Kong construction industry and if so, does your company have such a consumer related policy including:

   a) regarding deceptive, misleading or unfair communications with consumers,?

   b) regarding the protection of consumer's health and safety?

   c) regarding sustainable consumption – or educating consumers /clients to understand the impacts of their choices?

   d) regarding complaints and practices in response to complaints by society and /or clients to the industry?

   e) regarding the collection of personal data and consumer data protection, consent and privacy?

   f) regarding the supply of essential services and reasonable payment terms?

   g) regarding educating consumers and informing them about risks and precautions of the industry's products?

7. Organisations should have and act on stated community relations policies pertaining to community involvement and development, do you and does your company consider this to be a relevant issue in the Hong Kong construction industry and if so, does your company have such a community relations policy including:

   a) regarding social investment and community development activities?

   b) regarding the promotion and support of access to education at all levels – particularly for the industry?

   c) regarding employment creation and alleviation of poverty through employment?

   d) regarding the use of innovative technology and social and environmental issues?

   e) regarding wealth and income creation, and community development?

   f) regarding elimination of negative health impacts of any production process used by the industry in Hong Kong?

   g) regarding the promotion of community development by social investment projects?

PART B: STRATEGIC IMPORTANCE OF SOCIAL RESPONSIBILITY TO YOUR ORGANISATION

The objective of this section of the interview is to explore the extent to which construction industry professionals consider that implementation of social responsibility practices are strategically important for corporate survival and competitiveness, and for advancement of the Hong Kong construction industry:[1]

Please review, respond to, and discuss, the relevance and importance of the following questions to your company:

1.   What do you believe are the drivers of CSR in the construction and engineering industry in Hong Kong; and specifically in your business?

2.   Does your company have an enunciated (clear and precise) CSR strategy and if so,

   a.   Please describe it?

   b.   Who was involved in the development of the strategy?

3.   Does the board effectively support your company's CSR strategy and if so, how?

4.   What do you believe are the broader external barriers to adopting CSR in the construction and engineering industry in Hong Kong; and specifically to the business of your company?

5.   What are the internal barriers to adopting CSR within your company?

6.   Have you developed a CSR culture within your company and if so, how?

7.   What do you believe are the main challenges in successfully implementing a CSR strategy in the construction and engineering industry in Hong Kong?

8.   Does your company measure and report:

   a.   CSR ROI, and if so, how;

   b.   CSR successes, and if so, how; and,

   c.   CSR failures, and if so, how?

9.   From a strategic viewpoint, what in your experience /opinion are the key determinants of CSR success or implementation, as the case may be, in the construction and engineering industry in Hong Kong?

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[1] The questions in this Part B are based on questions posed to construction industry professionals in an Australian study and which are published in Loosemore, M. and Phua, F, 2011, *Responsible Corporate Strategy in Construction and Engineering*, Spon Press, Oxon, UK, page 104

Appendix I.   HKCA Email Invitation

Dear Council Member,

I write to invite your company, as a Member, to participate in the research project identified above which is being conducted by Dr Lisa Barnes, Lecturer in Accounting at the School of Business & Management at the University of Newcastle and Mr Norman Croker.
The research is part of Mr Croker's studies at the University of Newcastle, supervised by Dr Barnes and supported by HKCA.

The research project involves two separate elements of research – a survey questionnaire and an interview programme.

SURVEY QUESTIONNAIRE
Please see the attached Participant Information Statement which contains further information about survey questionnaire part of the research project.
If you would like to participate, please complete an anonymous online survey by clicking on the following link:

http://www.surveytool.com/s/HKCACSRsurveyEnglish ;

OR alternatively you can print out and complete the survey form and return by mail to HKCA Secretariat (3/F, 180-182 Hennessy Road, Wanchai, Hong Kong);
OR alternatively complete the survey form sent to you by mail on 4 July 2012 and return to the HKCA Secretariat by using the assigned return envelope.

Completion of the survey will be taken as your informed consent – there is no need to reply separately.
The survey will only remain open for 1 month in order that the data collected can be analysed and the report prepared for HKCA during this year. Responses are therefore requested **before 31 July 2012 (Tuesday)**.

INTERVIEW PROGRAMME
The researchers seek the agreement of a senior executive of your company to take part in an interview relating to his or her views on the content and relevance to your company of the new ISO 26000 Standard,
"Guidance on Social Responsibility" to your company and its management strategies. The interview would be in English language. If you would like to participate, or if there is anything you don't understand,
or you have questions, please contact the researcher, Mr Norman Croker, Ph (852) 91234900 or norman.croker@uon.edu.au to arrange for a convenient time and location at which to conduct the interview.

We are highly encouraging your participation!

Yours faithfully,
Thomas Tse
****

(中文譯本)

敬啟者：

　　商會現誠邀所有會員參與一項調查計劃：「企業社會責任(〝CSR〞)及香港建造業」。
上述調查由紐卡素大學工商管理研究院會計系講師Dr Lisa Barnes及Mr Norman Croker 負責執
行；亦是Mr Croker 在 Dr Barnes 監督下進行研究的其中一部份，有關調查獲香港建造商會支
持。

　　此調查計劃包括兩個獨立部份－填寫調查問卷及面見訪問。

<u>調查問卷</u>
請參閱隨本電郵夾附的調查計劃資料陳述，當中包含此調查計劃的調查問卷詳細資料。
若　閣下願意參與，請選取以下連結完成一份匿名網上調查：

http://www.surveytool.com/s/HKCACSRsurveyChinese；

<mark>或</mark>可列印及填妥調查問卷後，寄交香港建造商會秘書處（香港灣仔軒尼詩道180-182號3樓）；
<mark>又或</mark>填妥於2012年7月4日寄予　閣下的問卷後，以指定回郵信封寄交香港建造商會秘書處。

<u>完成及交回的問卷即表示　閣下已知悉並同意參與計劃而無須另外回覆。</u>
此調查為期1個月，以便於本年內可分析收集的資料並為香港建造商會製作報告。因此，敬請務
必於<u>2012年7月31日 (星期二) 之前</u>回覆。

<u>面見訪問</u>
調查員將邀約　貴司的高級行政人員並安排面見，了解　貴司的管理政策與新ISO26000標準內
有關「社會責任指引」的內容與適切性之看法。
有關面見訪問將以英語進行。若　閣下願意參與，或有任何疑問，請致電(852) 91234900或電
郵至norman.croker@uon.edu.au與調查員Mr Norman Croker聯絡，安排合適時間及地點進
行面見。

　　我們鼓勵　閣下的積極參與。此致

香港建造商會理事

謝子華
秘書長

Appendix J.   Cover Email Invitation- e.g. Yellow Pages List

企業社會責任及香港建築工業 - Corporate Social Responsibility ("CSR") and the Hong Kong Construction Industry

By Email and Post

尊敬的被邀請參加者：

你被邀請參與上述調查計劃，此調查由澳洲紐卡素大學工商管理研究院會計系講師 - Dr Lisa Barnes 及 Mr. Norman Croker負責執行。此調查是 Mr. Norman Croker 在 Dr Lisa Barnes 的監督之下進行的研究的其中一部份。有關問卷回應分析結果的概述總結將刊載於一份向香港建造商會提交的報告內。

<u>調查問卷</u>
請參閱隨本電郵夾附的調查計劃資料陳述，當中包含此調查計劃的調查問卷詳細資料。若　閣下願意參與，請選取以下連結完成一份匿名網上調查：

http://www.surveytool.com/s/HKCACSRYPsurveyChi (中文)

又或填妥於2012年9月17日寄予　閣下的問卷後。

完成及交回的問卷即表示　閣下已知悉並同意參與計劃而無須另外回覆。
此調查為期1個月，以便於本年內可分析收集的資料並為香港建造商會製作報告。因此，敬請務必於2012年9月28日 之前回覆。

謹此感謝你的垂顧此邀請

Norman Croker

****
Dear Potential Participant,

You are invited to participate in the research project identified above which is being conducted by Dr Lisa Barnes, Lecturer in Accounting at the School of Business & Management at the University of Newcastle and Mr. Norman Croker. The research is part of Mr. Norman Croker's studies at the University of Newcastle, supervised by Dr Lisa Barnes. The results of the analysis of the questionnaire responses will also be summarised and included in a report to the Hong Kong Construction Association.

Please see the attached Participant Information Statement which contains further information about survey questionnaire part of the research project. If you would like to participate, please complete an anonymous online survey by clicking on the following link:

http://www.surveytool.com/s/HKCACSRYPsurveyEng (English).

OR alternatively complete the survey form sent to you by mail on 17th September 2012, and return by using the assigned return envelope.

Completion of the survey will be taken as your informed consent – there is no need to reply separately.
The survey will only remain open for 1 month in order that the data collected can be analysed and the report prepared for HKCA during this year. Responses are therefore requested **before 28 September 2012**

Thank you for considering this invitation.

Yours faithfully,
Norm Croker

Appendix K. DERIVING A DICTIONARY DEFINITION FOR CSR

The Shorter Oxford English Dictionary defines 'corporate' as 'forming or being a corporation; having a legal existence distinct from that of the individuals who compose it', and a 'corporation' as being 'a body of people that has been given a legal existence distinct from the individuals who compose it' (derived from the Latin 'corporatus') (Oxford, 2007, p. 526). It defines 'commerce' as 'buying and selling: the exchange of merchandise or services, especially on a large scale" (derived from the Latin 'commercium') (Oxford, 2007, p. 361); and 'business' (amongst other definitions) as 'trade ; commercial transactions or engagements; total bookings, receipts, etc.' and 'a commercial house, a firm" (Oxford, 2007, p. 316). Business is, thus, a very broad term which encompasses all of the activities associated with commerce, being management, manufacturing, finance, trade, service, investment and other activities which might be carried on by a commercial house or firm. 'Social' is defined as being (amongst other definitions) '**a** Of or pertaining to society or its organization as a natural or ordinary condition of human life. **b** Of or pertaining to the mutual relationships of human beings or of classes of human beings; connected with the functions and structures necessary to membership of a group or society' (derived from the Latin 'socialis') (Oxford, 2007, p. 2902). 'Society' is defined as being (amongst other definitions) 'The system of customs and organization adopted by a body of (especially human) individuals for harmonious and interactive coexistence or for mutual benefit'; or 'The aggregate of people living together in a more or less ordered community' (derived from the Latin 'societas') (Oxford, 2007, p. 2904). The Shorter Oxford English Dictionary defines 'responsibility' as '**1** A charge, trust or duty, for which one is responsible; a person for whom or thing for which one is responsible; **2** The state or fact of being responsible; the opportunity or necessity to be responsible' (derived from the Latin 'responsum') (2007, p. 2550); and 'responsible' as '**2** answerable, accountable, (to); liable to be called to account; having authority or control; being the cause'. **3** Capable of fulfilling an obligation or trust; reliable, trustworthy; of good credit, social position or reputation (2007, p. 2551). Thus, we can say that the term Corporate Social Responsibility connotes, by reference to the words alone, as being the "that a corporation or company is answerable, accountable and liable to be called to account by the community in which it conducts its business to do so in a harmonious manner and /or for mutual benefit".

Appendix L. LITERATURE REVIEW FLOW CHART

Data Sources Searched	

Corporate Social Responsibility	
AbiInform	1,818
Ebsco	1,847
Emerald	399
HBR and BH	20
Web of Science	1,220
Total	**5,304**

"CSR"	
AbiInform	121
Ebsco	148
Emerald	32
Web of Science	34
Total	**335**

Corporate Social Respons*	
AbiInform	34
Ebsco	4
Web of Science	3
Total	**41**

Corporate Social Performance	
AbiInform	142
Ebsco	92
Web of Science	117
Total	**351**

"CSP"	
AbiInform	3
Ebsco	3
Total	**6**

References to Hong Kong (Date Order	
Pre-2000	2
2000 to 2004	1
2005 to 2012	24
Total	**27**

Gill and Leinbach, 1983;
Kwong and Shing, 1985;
Burton, Farh and Hegarty, 2000;
Chan and Welford, 2005;
Wang, 2005; Huang,
Kong and Zhang, 2006;
Shafer and Simmons, 2008;
Studer, Tsang, Welford and Hills, 2008;
Welford, Chan and Man, 2008; Cheung,
Welford and Hills,
2009; Ip, 2009;
Ramasamy and Yeung, 2009;
Sjöström and Welford, 2009;
Hammond and Leung, 2010;
Pang, 2010;
Ramasamy, Yeung and Au, 2010;
Tsoi, 2010;
Cheung, Kam and Ngan, 2011;
Law, 2011;
Mackenzie, Cheung and Law, 2011;
Yeung, 2011;
Guillet, Yaman and Kucukusta, 2012;
He, Li and Tang, 2012;
Law and Gunasekaran, 2012;
Tan and Tan, 2012;
Tsai, Tsang and Cheng, 2012;
Witt and Redding, 2012

References to "Construction Industry" (date order)	
Pre-2000	0
2000 to 2004	1
2005 to 2012	10
Total	**11**

Smith, 2003;
Myers, 2005;
Jones, Comfort and Hillier, 2006;
Petrovic-Lazarevic, 2008;
Cremers, 2009;
Othman, 2009;
Barthorpe, 2010;
Lingard, Cooke and Blismas, 2010;
Aubouin, 2012;
Huang and Lien, 2012;
Zhao, Zhao, Davidson and Zuo, 2012)

Appendix M. REFERENCES TO HONG KONG CSR & CONSTRUCTION ARTICLES

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Appendix N. ASSIGNMENT OF NAMES, VALUES AND LABELS TO THE DATA

Var No.	Name	Label	Values				
			Corporate Mgt	Project Mgt	Professional	Supervisory	Other
1	Position	Job Description	Corporate Mgt	Project Mgt	Professional	Supervisory	Other
2	Age	Respondent's Age	20 - 40	40 - 50	Over 50		
3	Profession	Respondent's Profession	Engineer	Architect	Quant-survey	Land-survey	Other
4	Company	Respondent's Employer type	Contractor	Joint Venture	Sub-contractor	Consultant	Other
5	Size	Employees numbers in Respondent's firm	Less than 20	20 - 50	50 - 100	100 - 200	Over 200
6	Projects	Involvement in building / construction project work	Yes	No			
7	Principle1	Accountability for impacts on society	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
8	Principle2	Transparency of decisions and activities	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
9	Principle3	Ethical behaviour	Not Relevant	No Policy	Devloping	Incorporates	Exceeds
10	Principle4	Interests of stakeholders	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
11	Principle5	The rule of law	Not Relevant	Ad hoc	Accepts	Incorporates	Exceeds
12	Principle6	International norms of behaviour	Not Relevant	Ignores	Accepts	Incorporates	Exceeds
13	Principle7	Incorporating SR principles into governance system	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
14	Principle8	Integration of SR throughout the organization	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
15	Humanrights1	Due diligence to identify, prevent human rights impacts	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
16	Humanrights2	Respect for human rights in high risk situations	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
17	Humanrights3	Potential for complicity abuses	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
18	Humanrights4	Resolving assertions of human rights abuse	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
19	Humanrights5	Discrimination against employees or vulnerable persons	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
20	Humanrights6	Internal disciplinary measures and rights	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
21	Humanrights7	Infringement of person's rights	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
22	Humanrights8	Labour issues as basic human rights	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
23	Labour1	Legal recognition of employees or self-employed persons	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
24	Labour2	Provision of decent conditions of work	Not Relevant	Min. legal	Complies	Incorporates	Exceeds
25	Labour3	Social dialogue with authorities and workers	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
26	Labour4	Occupational health and safety policy	Not Relevant	Min. legal	Accepts	Incorporates	Exceeds

Var No.	Name	Label	Values				
27	Labour5	Skills development, training, and advancement	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
28	Environment1	Improvement of the prevention of pollution	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
29	Environment2	Efficient use of resources	Not Relevant	Cost Saving	Accepts	Incorporates	Exceeds
30	Environment3	Reduction of direct and indirect GHG emissions	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
31	Environment4	Measures to eliminate adverse impacts on biodiversity	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
32	Practices1	Policies to counter the risks of corruption	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
33	Practices2	Responsible political involvement	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
34	Practices3	Anti-competition laws and behaviour	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
35	Practices4	Promotion of SR practices in the value chain	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
36	Practices5	Respect for property rights and knowledge	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
37	Consumers1	Deceptive, communications with consumers	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
38	Consumers2	Products and services that are safe for users	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
39	Consumers3	Educating consumers to understand their choices	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
40	Consumers4	Complaints and response to complaints	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
41	Consumers5	Collection of personal data	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
42	Consumers6	Supply of essential services	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
43	Consumers7	Educating consumers about risks and precautions	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
44	Community1	Social investment and community development	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
45	Community2	Promotion of access to education	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
46	Community3	Employment creation and employment	Not Relevant	Avoids	Accepts	Incorporates	Exceeds
47	Community4	Use of innovative technology	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
48	Community5	Entering or leaving a community	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
49	Community6	Elimination of negative health impacts	Not Relevant	No Policy	Accepts	Incorporates	Exceeds
50	Community7	Promotion of community development	Not Relevant	No Policy	Accepts	Incorporates	Exceeds

INVESTIGATION OF NORMALITY OUTLIERS IN THE DATA

Name	Label	Values							
		Boxplot	Mean	Skewness	Kurtosis	KS + L	Sh-W	Histogram Skewed	QQ Plot	Detrended
Position	Job Description		2.01	1.205	0.039	0.291	0.720	signif. left	moderate	deviates	8 outliers
Age	Respondent's Age		49.17	-1.293	0.766	0.341	0.693	signif. right	deviates	deviates	nil
Profession	Respondent's Profession		3.37	-0.397	-1.807	0.355	0.661	bimodal	deviates	deviates	nil
Company	Employer type		2.72	0.158	-0.988	0.238	0.834	moderate left	straight	deviates	nil
Size	Employees numbers		75	0.853	-1.026	0.291	0.727	bimodal	deviates	deviates	nil
Projects	Project work		1.12	2.371	3.691	0.524	0.378	signif. left	deviates	deviates	5 outliers
Principle1	Accountability for Impacts		2.49	-.347	-1.075	0.223	0.854	sig right	straight	deviate	nil
Principle2	Transparency of decisions		1.93	-.137	-1.190	0.174	0.883	moderate left	straight	deviates	nil
Principle3	Ethical behaviour		2.35	-0.352	-1.393	0.261	0.837	bimodal	straight	deviates	nil
Principle4	Interests of stakeholders		2.28	-0.307	-0.855	0.194	0.877	right	straight	deviates	nil
Principle5	The rule of law		2.89	-0.727	0.395	0.209	0.850	signif. right	deviates	deviates	nil
Principle6	Norms of behaviour		2.13	-0.113	-0.907	0.177	0.898	normal	straight	deviates	nil
Principle7	SR principles in governance		2.28	-0.266	-1.176	0.216	0.890	right	straight	deviates	nil
Principle8	Integration of SR		2.04	-0.139	-1.186	0.232	0.889	right	straight	deviates	nil
Humanrights1	Due diligence		1.66	-0.022	-1.462	0.238	0.835	left	straight	deviates	nil
Humanrights2	HR in high risk		1.57	0.48	-1.097	0.233	0.859	left	straight	deviates	nil
Humanrights3	Potential for complicity		1.77	0.263	-1.191	0.223	0.885	left	straight	deviates	nil
Humanrights4	Resolving abuse assertions		1.64	.509	-0.966	0.268	0.864	left	straight	deviates	nil
Humanrights5	Discrimination against employees		1.97	0.191	-1.089	0.211	0.898	left	straight	deviates	nil
Humanrights6	Internal disciplinary measures		1.45	0.747	-0.370	0.296	0.852	left	straight	deviates	4 outliers
Humanrights7	Infringement of rights		1.52	0.636	-0.580	0.269	0.868	left	straight	deviates	4 outliers
Humanrights8	Labour issues		1.91	0.252	-1.086	0.213	0.893	left	straight	deviates	nil
Labour1	Legal recognition of employees		2.70	-0.497	-0.629	0.224	0.849	right	straight	deviates	nil

Labour2	Decent conditions of work	2.71	-0.612	-0.481	0.236	0.872	right	straight	deviates	nil
Labour3	Social dialogue	2.41	-0.418	-0.615	0.188	0.897	right	straight	deviates	4 outliers
Labour4	Occupational H&S policy	2.97	-0.875	-0.270	0.255	0.814	signif. right	skewed	skewed	nil
Labour5	Skills development training	2.75	-0.500	-0.563	0.219	0.853	signif. right	skewed	skewed	nil
Environment1	Prevention of pollution	2.70	-0.673	-0.290	0.197	0.865	right	straight	deviates	nil
Environment2	Efficient use of resources	2.46	-0.291	-1.112	0.180	0.880	right	straight	deviates	nil
Environment3	Reduction of GHG emissions	2.000	0.019	-1.130	0.154	0.930	normal	straight	deviates	nil
Environment4	Eliminate impacts on biodiversity	1.57	0.346	-1.092	0.180	0.879	left	straight	deviates	nil
Practices1	Counter corruption	2.46	-0.453	-1.015	0.198	0.871	right	straight	deviates	nil
Practices2	Political involvement	1.18	1.249	1.861	0.311	0.797	signif. left	skewed	skewed	4 outliers
Practices3	Anti-competition laws	1.77	0.425	-0.796	0.215	0.890	left	straight	deviates	nil
Practices4	SR practices in value chain	1.66	0.243	-1.079	0.190	0.895	left	straight	deviates	nil
Practices5	Respect for property rights	2.19	-0.181	-1.118	0.146	0.888	slightly right	straight	deviates	nil
Consumers1	Consumers Communications	2.25	-0.266	-1.247	0.165	0.875	right	straight	deviates	nil
Consumers2	Safe Products for users	2.40	-0.532	-0.839	0.201	0.864	right	straight	deviates	nil
Consumers3	Educating consumers	1.92	0.099	-1.221	0.141	0.887	normal	straight	deviates	nil
Consumers4	Response to complaints	2.60	-0.695	-0.400	0.215	0.862	right	deviates	deviates	nil
Consumers5	Collection of personal data	1.99	-0.142	-1.026	0.169	0.901	normal	straight	deviates	nil
Consumers6	Supply of essential services	1.98	-.084	-1.358	0.185	0.873	left	straight	deviates	nil
Consumers7	Educating consumers	1.92	0.099	-1.1221	0.141	0.884	left	straight	deviates	nil
Community1	Social investment	1.56	0.280	-1.232	0.225	0.855	left	straight	deviates	nil
Community2	Access to education	1.59	0.066	-1.212	0.223	0.854	left	straight	deviates	nil
Community3	Employment creation	1.54	0.412	0.921	0.221	0.854	left	straight	deviates	nil
Community4	Innovative technology	0.176	0.159	-0.962	0.163	0.899	left	straight	deviates	nil
Community5	Entering a community	0.128	0.607	-0.742	0.213	0.854	left	deviates	deviates	nil
Community6	Elimination health impacts	2.01	-0.148	-1.266	0.172	0.870	right	straight	deviates	nil
Community7	Community development	1.32	0.595	-0.100	0.180	0.877	left	straight	deviates	nil

Appendix P. Ranking of journals with CSR-related articles: 2008-12

(with their rank in the overall database in brackets)

ISSN	Rank	Journal Title	Articles	Cumulative
0167-4544	1	Journal of Business Ethics (1)	531	531
1535-3958	2	Corporate Social - Responsibility and Environmental Management (2)	125	656
1747-1117	3	Social Responsibility Journal (3)	124	780
1472-0701	4	Corporate Governance (4)	77	857
0962-8770	5	Business Ethics: A European Review (6)	51	908
0007-6503	6	Business and Society (5)	43	951
0959-6526	7	Journal of Cleaner Production (17)	34	985
1993-8233	8	African Journal of Business Management (19)	34	1019
0363-8111	9	Public Relations Review (11)	32	1051
1470-5001	10	Journal of Corporate Citizenship (8)	32	1083
0025-1747	11	Management Decision (16)	31	1114
1052-150X	12	Business Ethics Quarterly (10)	31	1145
1356-3289	13	Corporate Communications (13)	29	1174
1582-9146	14	Amfiteatru Economic (22)	27	1201
2219-1933	15	International Journal of Business and Social Science (23)	27	1228
2041-2568	16	Journal of Global Responsibility (28)	24	1252
0262-1711	17	The Journal of Management Development (30)	22	1274
0964-4733	18	Business Strategy & the Environment (20)	21	1295
0301-4207	19	Resources Policy (34)	20	1315
0964-8410	20	Corporate Governance: An International Review (18)	19	1334

Appendix Q. RELIABILITY OF THE 8 CONSTRUCTS

Appendix Q -1: Reliability Scale: CSR Principles: 8 variables

Case Processing Summary				Reliability Statistics		

Case Processing Summary

		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.895	.895	8

Inter-Item Correlation Matrix

	Impacts on society	Transparency of decisions	Ethical behaviour	Interests of stakeholders	The rule of law	Norms of behaviour	Incorporating SR principles	Integration of SR
Impacts on society	1.000	.483	.595	.572	.429	.366	.535	.599
Transparency of decisions	.483	1.000	.592	.574	.353	.467	.506	.536
Ethical behaviour	.595	.592	1.000	.553	.549	.469	.540	.623
Interests of stakeholders	.572	.574	.553	1.000	.437	.404	.536	.558
The rule of law	.429	.353	.549	.437	1.000	.488	.467	.504
Norms of behaviour	.366	.467	.469	.404	.488	1.000	.462	.553
Incorporating SR principles	.535	.506	.540	.536	.467	.462	1.000	.721
Integration of SR	.599	.536	.623	.558	.504	.553	.721	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Impacts on society	15.85	48.083	.670	.489	.882
Transparency of decisions	16.41	48.439	.660	.482	.883
Ethical behaviour	15.99	45.970	.738	.572	.875
Interests of stakeholders	16.06	48.387	.682	.490	.881
The rule of law	15.45	53.227	.594	.405	.889
Norms of behaviour	16.21	50.332	.585	.398	.890
Incorporating SR principles	16.09	48.112	.706	.564	.878
Integration of SR	16.30	47.579	.778	.650	.872

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
18.34	62.751	7.922	8

Appendix Q-2: Reliability Scale: Human Rights: 8 variables

Case Processing Summary			
		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a   Listwise deletion based on all variables in the procedure.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.911	.912	8

Inter-Item Correlation Matrix

	Due diligence on HR	HR in high risk situation	Potential for complicity	Resolving abuse assertions	Discrimination against employees	Internal disciplinary measures	Infringement of rights	Labour issues
Due diligence on HR	1.000	.705	.681	.644	.472	.542	.512	.364
HR in high risk situation	.705	1.000	.721	.719	.512	.644	.555	.464
Potential for complicity	.681	.721	1.000	.709	.528	.579	.508	.528
Resolving abuse assertions	.644	.719	.709	1.000	.583	.577	.580	.425
Discrimination against employees	.472	.512	.528	.583	1.000	.645	.424	.450
Internal disciplinary measures	.542	.644	.579	.577	.645	1.000	.654	.506
Infringement of rights	.512	.555	.508	.580	.424	.654	1.000	.532
Labour issues	.364	.464	.528	.425	.450	.506	.532	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Due diligence on HR	11.84	51.672	.711	.583	.900
HR in high risk situation	11.93	47.754	.790	.682	.893
Potential for complicity	11.73	48.619	.779	.660	.894
Resolving abuse assertions	11.86	48.920	.774	.657	.894
Discrimination against employees	11.53	51.710	.645	.509	.906
Internal disciplinary measures	12.05	50.847	.753	.639	.897
Infringement of rights	11.98	51.631	.675	.546	.903
Labour issues	11.59	52.499	.578	.411	.911

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
13.50	65.079	8.067	8

Appendix Q-3: Reliability Scale: Labour Practices: 5 variables

Case Processing Summary			Reliability Statistics		

Case Processing Summary		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a Listwise deletion based on all variables in the procedure.

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.857	.858	5

Inter-Item Correlation Matrix

	Legal recognition of employees	Decent conditions of work	Social dialogue	Occupational H&S policy	Skills development
Legal recognition of employees	1.000	.636	.499	.546	.420
Decent conditions of work	.636	1.000	.598	.630	.519
Social dialogue	.499	.598	1.000	.449	.514
Occupational H&S policy	.546	.630	.449	1.000	.662
Skills development	.420	.519	.514	.662	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Legal recognition of employees	10.84	14.424	.640	.836
Decent conditions of work	10.83	14.128	.748	.808
Social dialogue	11.13	14.563	.626	.840
Occupational H&S policy	10.57	14.277	.708	.818
Skills development	10.79	14.708	.645	.834

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
13.54	21.754	4.664	5

Appendix Q-4: Reliability Scale : The Environment: 4 variables

Case Processing Summary

		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a   Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.820	.821	4

Inter-Item Correlation Matrix

	Prevention of pollution	Efficient use of resources	Reduction of GHG emissions	Eliminate impacts on biodiversity
Prevention of pollution	1.000	.662	.558	.387
Efficient use of resources	.662	1.000	.603	.431
Reduction of GHG emissions	.558	.603	1.000	.566
Eliminate impacts on biodiversity	.387	.431	.566	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Prevention of pollution	6.04	10.908	.644	.774
Efficient use of resources	6.28	10.006	.685	.753
Reduction of GHG emissions	6.74	9.683	.709	.740
Eliminate impacts on biodiversity	7.16	10.755	.541	.821

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
8.74	17.337	4.164	4

Appendix Q-5: Reliability Scale: Fair Operating Practices: 5 variables

Case Processing Summary			
		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a   Listwise deletion based on all variables in the procedure.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.807	.809	5

Inter-Item Correlation Matrix

	Counter corruption	Political involvement	Anti-competition laws	SR practices in value chain	Respect for property rights
Counter corruption	1.000	.441	.563	.565	.428
Political involvement	.441	1.000	.373	.462	.328
Anti-competition laws	.563	.373	1.000	.524	.451
SR practices in value chain	.565	.462	.524	1.000	.444
Respect for property rights	.428	.328	.451	.444	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Counter corruption	6.81	13.932	.659	.749
Political involvement	8.09	17.345	.508	.796
Anti-competition laws	7.50	14.808	.632	.758
SR practices in value chain	7.60	14.421	.658	.750
Respect for property rights	7.07	14.957	.529	.793

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
9.27	22.499	4.743	5

Appendix Q-6: Reliability Scale: Consumer Issues: 5 variables

Case Processing Summary			
		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a   Listwise deletion based on all variables in the procedure.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.903	.903	7

Inter-Item Correlation Matrix

	Consumers Communications	Safe Products for users	Educating consumers	Response to complaints	Collection of personal data	Supply of essential services	Educating consumers
Consumers Communications	1.000	.590	.425	.638	.435	.463	.563
Safe Products for users	.590	1.000	.631	.654	.574	.566	.630
Educating consumers	.425	.631	1.000	.461	.564	.649	.692
Response to complaints	.638	.654	.461	1.000	.598	.490	.504
Collection of personal data	.435	.574	.564	.598	1.000	.648	.581
Supply of essential services	.463	.566	.649	.490	.648	1.000	.646
Educating consumers	.563	.630	.692	.504	.581	.646	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Consumers Communications	12.82	44.359	.636	.897
Safe Products for users	12.67	43.064	.763	.882
Educating consumers	13.12	43.986	.714	.888
Response to complaints	12.47	45.319	.691	.891
Collection of personal data	13.08	44.738	.706	.889
Supply of essential services	13.09	42.308	.720	.887
Educating consumers	13.15	42.519	.760	.882

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.07	58.604	7.655	7

Appendix Q-7: Reliability Scale: Community Issues: 7 variables

Case Processing Summary				Reliability Statistics		

		N	%
Cases	Valid	134	100.0
	Excluded(a)	0	.0
	Total	134	100.0

a   Listwise deletion based on all variables in the procedure.

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.894	.897	7

Inter-Item Correlation Matrix

0.911	Social investment	Access to education	Employment creation	Innovative technology	Entering a community	Elimination health impacts	Community development
Social investment	1.000	.652	.474	.678	.591	.395	.685
Access to education	.652	1.000	.528	.616	.456	.384	.639
Employment creation	.474	.528	1.000	.562	.642	.515	.662
Innovative technology	.678	.616	.562	1.000	.571	.469	.631
Entering a community	.591	.456	.642	.571	1.000	.450	.622
Elimination health impacts	.395	.384	.515	.469	.450	1.000	.448
Community development	.685	.639	.662	.631	.622	.448	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Social investment	9.51	38.312	.728	.875
Access to education	9.49	39.906	.684	.880
Employment creation	9.53	38.537	.709	.877
Innovative technology	9.31	39.194	.747	.873
Entering a community	9.79	40.242	.700	.878
Elimination health impacts	9.06	40.823	.544	.898
Community development	9.75	40.127	.786	.870

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
11.07	52.957	7.277	7

Appendix R. DEMOGRAPHICS OF QUESTIONNAIRE SURVEY RESPONDENTS

Employer type	Employer Size	Position	Profession	Age	Project oriented
Contractor (42	Less than 20(10)	Corp Management(4) Proj Management(5) Other(1)	Engineer (5) Other(5)	40 to 50 (3) 50 and over (7)	Yes(7) No (3)
	20 to 50 (11)	Corp Management(6) Proj Management(5)	Engineer (5) Quantity Surveyor(1) Other(5)	20 to 40(1) 40 to 50 (2) 50 and over (8)	Yes(11)
	50 to 100 (6)	Corp Management(3) Proj Management(3)	Engineer (5) Land Surveyor (1)	40 to 50 (5) 50 and over (1)	Yes(6)
	100 to 200 (1)	Corp Management(1)	Engineer (1)	50 and over (1)	Yes(1)
	Over 200 (14)	Corp Management(12) Proj Management(2)	Engineer (6) Quantity Surveyor (2) Other (6)	40 to 50 (6) 50 and over (8)	Yes(14)
Joint venture(4)	Less than 20 (1)	Supervisor(1)	Other (1)	50 and over (1)	No(1)
	50 to 100 (1)	Professional(1)	Other (1)	40 to 50 (1)	No(1)
	100 to 200 (1)	Proj Management(1)	Other (1)	50 and over (1)	Yes(1)
	Over 200 (1)	Corp Management(1)	Engineer (1)	40 to 50 (1)	Yes (1)
Subcontractor (59)	Less than 20 (18)	Corp Management(5) Proj Management (3) Professional (2) Supervisor(4) Other(4)	Engineer (3) Land Surveyor(1) Other (14)	20 to 40(2) 40 to 50 (5) 50 and over (11)	No(2) Yes(16)
	20 to 50 (12)	Corp Management(8) Proj Management(1) Supervisor(3)	Engineer (1) Building Professional (1) Quantity Surveyor (3) Other (1)	20 to 40 (1) 40 to 50 (4) 50 and over (7)	No(3) Yes(9)
	50 to 100 (15)	Corp Management(10) Proj Management (3) Supervisor(1) Other(1)	Engineer (6) Other(9)	20 to 40 (2) 40 to 50 (4) 50 and over (9)	No(1) Yes(14)
	100 to 200 (5)	Corp Management(2) Proj Management (3)	Engineer (2) Quantity Surveyor (1) Other(2)	20 to 40 (2) 40 to 50 (2) 50 and over (1)	Yes(5)
	Over 200 (9)	Corp Management(6) Proj Management(2) Supervisor(1)	Engineer (5) Other(4)	20 to 40 (2) 50 and over (7)	Yes(9)
Consultant(28)	Less than 20 (5)	Corp Management(2) Professional(1) Other (2)	Quantity Surveyor (1) Land Surveyor(2) Other (2)	20 to 40 (2) 40 to 50 (1) 50 and over (2)	Yes(5)
	50 to 100 (1)	Corp Management(1)	Engineer (1)	40 to 50 (1)	Yes(1)
	Over 200 (2)	Corp Management(1) Proj Management (1)	Engineer (1)	50 and over (2)	Yes(2)
Other (21)	Less than 20 (4)	Supervisor(1) Other(3)	Other (4)	20 to 40 (2) 50 and over (2)	No(1) Yes(3)
	20 to 50 (3)	Corp Management(3)	Other (3)	40 to 50 (2) 50 and over (1)	No(1) Yes(2)
	50 to 100 (2)	Proj Management (1) Other(1)	Other(2)	40 to 50 (1) 50 and over (1)	No(1) Yes(1)
	100 to 200 (4)	Corp Management(2) Other(2)	Engineer (2) Other(2)	40 to 50 (1) 50 and over (3)	No(1) Yes(3)
	Over 200 (8)	Corp Management(4) Proj Management(2) Supervisor(1) Other(1)	Engineer (4) Other(4)	40 to 50 (4) 50 and over (4)	No(1) Yes(7)

Appendix S.   RESULTS OF TESTING OF THE CONSTRUCTS

Name	Label	Values						Histogram Skewed	QQ Plot	Detrended	Boxplot
		Mean	Skewness	Kurtosis	KS + L	Sh-W					
Position	Job Description	2.01	1.205	0.039	0.291	0.720		signif. left	moderate	deviates	8 outliers
Age	Respondent's Age	49.17	-1.293	0.766	0.341	0.693		signif. right	deviates	deviates	nil
Profession	Respondent's Profession	3.37	-0.397	-1.807	0.355	0.661		bimodal	deviates	deviates	nil
Company	Employer type	2.72	0.158	-0.988	0.238	0.834		moderate left	straight	deviates	nil
Size	Employees numbers	75	0.853	-1.026	0.291	0.727		bimodal	deviates	deviates	nil
Projects	Project work	1.12	2.371	3.691	0.524	0.378		signif. left	deviates	deviates	5 outliers
Principle1	Accountability for Impacts	2.49	-.347	-1.075	0.223	0.854		sig right	straight	deviate	nil
Principle2	Transparency of decisions	1.93	-.137	-1.190	0.174	0.883		moderate left	straight	deviates	nil
Principle3	Ethical behaviour	2.35	-0.352	-1.393	0.261	0.837		bimodal	straight	deviates	nil
Principle4	Interests of stakeholders	2.28	-0.307	-0.855	0.194	0.877		right	straight	deviates	nil
Principle5	The rule of law	2.89	-0.727	0.395	0.209	0.850		signif. right	deviates	deviates	nil
Principle6	Norms of behaviour	2.13	-0.113	-0.907	0.177	0.898		normal	straight	deviates	nil
Principle7	SR principles in governance	2.28	-0.266	-1.176	0.216	0.890		right	straight	deviates	nil
Principle8	Integration of SR	2.04	-0.139	-1.186	0.232	0.889		right	straight	deviates	nil
Humanrights1	Due diligence	1.66	-0.022	-1.462	0.238	0.835		left	straight	deviates	nil
Humanrights2	HR in high risk	1.57	.48	-1.097	0.233	0.859		left	straight	deviates	nil
Humanrights3	Potential for complicity	1.77	0.263	-1.191	0.223	0.885		left	straight	deviates	nil
Humanrights4	Resolving abuse assertions	1.64	.509	-0.966	0.268	0.864		left	straight	deviates	nil
Humanrights5	Discrimination against employees	1.97	0.191	-1.089	0.211	0.898		left	straight	deviates	nil
Humanrights6	Internal disciplinary measures	1.45	0.747	-0.370	0.296	0.852		left	straight	deviates	4 outliers
Humanrights7	Infringement of rights	1.52	0.636	-0.580	0.269	0.868		left	straight	deviates	4 outliers
Humanrights8	Labour issues	1.91	0.252	-1.086	0.213	0.893		left	straight	deviates	nil
Labour1	Legal recognition of employees	2.70	-0.497	-0.629	0.224	0.849		right	straight	deviates	nil
Labour2	Decent conditions of work	2.71	-0.612	-0.481	0.236	0.872		right	straight	deviates	nil
Labour3	Social dialogue	2.41	-0.418	-0.615	0.188	0.897		right	straight	deviates	4 outliers

Name	Label	Values					Histogram Skewed	QQ Plot	Detrended	Boxplot
		Mean	Skewness	Kurtosis	KS + L	Sh-W				
Labour4	Occupational H&S policy	2.97	-0.875	-0.270	0.255	0.814	signif. right.	skewed	skewed	nil
Labour5	Skills development training	2.75	-0.500	-0.563	0.219	0.853	signif. right	skewed	skewed	nil
Environment1	Prevention of pollution	2.70	-0.673	-0.290	0.197	0.865	right	straight	deviates	nil
Environment2	Efficient use of resources	2.46	-0.291	-1.112	0.180	0.880	right	straight	deviates	nil
Environment3	Reduction of GHG emissions	2.000	0.019	-1.130	0.154	0.930	normal	straight	deviates	nil
Environment4	Eliminate impacts on biodiversity	1.57	0.346	-1.092	0.180	0.879	left	straight	deviates	nil
Practices1	Counter corruption	2.46	-0.453	-1.015	0.198	0.871	right	straight	deviates	nil
Practices2	Political involvement	1.18	1.249	1.861	0.311	0.797	signif. left	skewed	skewed	4 outliers
Practices3	Anti-competition laws	1.77	0.425	-0.796	0.215	0.890	left	straight	deviates	nil
Practices4	SR practices in value chain	1.66	0.243	-1.079	0.190	0.895	left	straight	deviates	nil
Practices5	Respect for property rights	2.19	-0.181	-1.118	0.146	0.888	slightly right	straight	deviates	nil
Consumers1	Consumers Communications	2.25	-0.266	-1.247	0.165	0.875	right	straight	deviates	nil
Consumers2	Safe Products for users	2.40	-0.532	-0.839	0.201	0.864	right	straight	deviates	nil
Consumers3	Educating consumers	1.92	0.099	-1.221	0.141	0.887	normal	straight	deviates	nil
Consumers4	Response to complaints	2.60	-0.695	-0.400	0.215	0.862	right	deviates	deviates	nil
Consumers5	Collection of personal data	1.99	-0.142	-1.026	0.169	0.901	normal	straight	deviates	nil
Consumers6	Supply of essential services	1.98	-.084	-1.358	0.185	0.873	left	straight	deviates	nil
Consumers7	Educating consumers	1.92	0.099	-1.1221	0.141	0.884	left	straight	deviates	nil
Community1	Social investment	1.56	0.280	-1.232	0.225	0.855	left	straight	deviates	nil
Community2	Access to education	1.59	0.066	-1.212	0.223	0.854	left	straight	deviates	nil
Community3	Employment creation	1.54	0.412	0.921	0.221	0.854	left	straight	deviates	nil
Community4	Innovative technology	0.176	0.159	-0.962	0.163	0.899	left	straight	deviates	nil
Community5	Entering a community	0.128	0.607	-0.742	0.213	0.854	left	deviates	deviates	nil
Community6	Elimination health impacts	2.01	-0.148	-1.266	0.172	0.870	right	straight	deviates	nil
Community7	Community development	1.32	0.595	-0.100	0.180	0.877	left	straight	deviates	nil

Appendix T. FACTOR ANALYSIS OF THE SEVEN CONSTRUCTS

Principles

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.638	57.979	57.979	4.176	52.202	52.202
2	.744	9.299	67.277			
3	.612	7.644	74.922			
4	.567	7.090	82.011			
5	.442	5.529	87.541			
6	.429	5.359	92.900			
7	.316	3.953	96.853			
8	.252	3.147	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Accountability for Impacts	2.49	1.375	134
Transparency of decisions	1.93	1.358	134
Ethical behaviour	2.35	1.463	134
Interests of stakeholders	2.28	1.329	134
The rule of law	2.89	.986	134
Norms of behaviour	2.13	1.294	134
SR principles in governance	2.25	1.318	134
Integration of SR	2.04	1.265	134

Factor Matrix(a)

	Factor 1
Accountability for Impacts	.713
Transparency of decisions	.695
Ethical behaviour	.786
Interests of stakeholders	.721
The rule of law	.628
Norms of behaviour	.624
SR principles in governance	.756
Integration of SR	.831

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 4 iterations required.

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Human rights

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.969	62.107	62.107	4.558	56.979	56.979
2	.777	9.717	71.824			
3	.604	7.550	79.374			
4	.529	6.610	85.984			
5	.360	4.503	90.487			
6	.313	3.908	94.394			
7	.256	3.196	97.590			
8	.193	2.410	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Due diligence	1.66	1.176	134
HR in high risk	1.57	1.406	134
Potential for complicity	1.77	1.348	134
Resolving abuse assertions	1.64	1.329	134
Discrimination against employees	1.97	1.268	134
Internal disciplinary measures	1.45	1.193	134
Infringement of rights	1.52	1.231	134
Labour issues	1.91	1.300	134

Factor Matrix(a)

	Factor
	1
Due diligence	.753
HR in high risk	.840
Potential for complicity	.821
Resolving abuse assertions	.819
Discrimination against employees	.677
Internal disciplinary measures	.787
Infringement of rights	.706
Labour issues	.602

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 4 iterations required.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.882
Bartlett's Test of Sphericity	Approx. Chi-Square	645.424
	df	28
	Sig.	.000

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Labour Issues

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.195	63.893	63.893	2.756	55.120	55.120
2	.643	12.866	76.759			
3	.548	10.954	87.713			
4	.347	6.942	94.655			
5	.267	5.345	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Legal recognition of employees	2.70	1.208	134
Decent conditions of work	2.71	1.129	134
Social dialogue	2.41	1.203	134
Occupational H&S policy	2.97	1.150	134
Skills development training	2.75	1.155	134

Factor Matrix(a)

	Factor
	1
Legal recognition of employees	.703
Decent conditions of work	.828
Social dialogue	.681
Occupational H&S policy	.784
Skills development training	.706

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 6 iterations required.

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Environment Issues

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.612	65.312	65.312	2.176	54.408	54.408
2	.681	17.026	82.338			
3	.375	9.377	91.715			
4	.331	8.285	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Prevention of pollution	2.70	1.183	134
Efficient use of resources	2.46	1.302	134
Reduction of GHG emissions	2.00	1.332	134
Eliminate impacts on biodiversity	1.57	1.345	134

Factor Matrix(a)

	Factor
	1
Prevention of pollution	.739
Efficient use of resources	.797
Reduction of GHG emissions	.801
Eliminate impacts on biodiversity	.594

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 7 iterations required.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.806
Bartlett's Test of Sphericity	Approx. Chi-Square	294.856
	df	10
	Sig.	.000

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.845	56.894	56.894	2.332	46.634	46.634
2	.689	13.776	70.671			
3	.590	11.801	82.472			
4	.457	9.149	91.621			
5	.419	8.379	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Counter corruption	2.46	1.364	134
Political involvement	1.18	.988	134
Anti-competition laws	1.77	1.256	134
SR practices in value chain	1.66	1.286	134
Respect for property rights	2.19	1.379	134

Factor Matrix(a)

	Factor
	1
Counter corruption	.760
Political involvement	.570
Anti-competition laws	.716
SR practices in value chain	.755
Respect for property rights	.590

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 6 iterations required.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.836
Bartlett's Test of Sphericity	Approx. Chi-Square	196.652
	df	10
	Sig.	.000

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.436	63.367	63.367	4.016	57.366	57.366
2	.775	11.071	74.438			
3	.533	7.608	82.045			
4	.413	5.901	87.946			
5	.316	4.508	92.454			
6	.278	3.969	96.423			
7	.250	3.577	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Consumers Communications	2.25	1.438	134
Safe Products for users	2.40	1.366	134
Educating consumers	1.95	1.351	134
Response to complaints	2.60	1.257	134
Collection of personal data	1.99	1.292	134
Supply of essential services	1.98	1.499	134
Educating consumers	1.92	1.420	134

Factor Matrix(a)

	Factor 1
Consumers Communications	.674
Safe Products for users	.811
Educating consumers	.759
Response to complaints	.729
Collection of personal data	.749
Supply of essential services	.766
Educating consumers	.805

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 5 iterations required.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.881
Bartlett's Test of Sphericity	Approx. Chi-Square	532.118
	df	21
	Sig.	.000

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.359	62.270	62.270	3.942	56.308	56.308
2	.747	10.677	72.947			
3	.561	8.013	80.960			
4	.451	6.448	87.408			
5	.351	5.021	92.429			
6	.305	4.356	96.785			
7	.225	3.215	100.000			

Extraction Method: Principal Axis Factoring.

Descriptive Statistics

	Mean	Std. Deviation	Analysis N
Social investment	1.56	1.406	134
Access to education	1.59	1.311	134
Employment creation	1.54	1.412	134
Innovative technology	1.76	1.293	134
Entering a community	1.28	1.254	134
Elimination health impacts	2.01	1.446	134
Community development	1.32	1.154	134

Factor Matrix(a)

	Factor
	1
Social investment	.787
Access to education	.733
Employment creation	.751
Innovative technology	.795
Entering a community	.742
Elimination health impacts	.571
Community development	.843

Extraction Method: Principal Axis Factoring.
a 1 factors extracted. 5 iterations required.

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.886
Bartlett's Test of Sphericity	Approx. Chi-Square	508.613
	df	21
	Sig.	.000

Rotated Factor Matrix(a)

a Only one factor was extracted. The solution cannot be rotated.

Appendix U. LINEAR REGRESSION ANALYSIS OF THE SEVEN CONSTRUCTS
Principles

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Community, Labour, HumanR, Consumer, OperatingP, Environment[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Principle

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.827[a]	.684	.669	4.56054

a. Predictors: (Constant), Community, Labour, HumanR, Consumer, OperatingP, Environment

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5704.477	6	950.746	45.712	.000[a]
	Residual	2641.411	127	20.799		
	Total	8345.888	133			

a. Predictors: (Constant), Community, Labour, HumanR, Consumer, OperatingP, Environment

b. Dependent Variable: Principle

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.734	1.224		1.416	.159
	HumanR	.243	.078	.248	3.118	.002
	Labour	.463	.135	.272	3.438	.001
	Environment	.328	.182	.172	1.798	.075
	OperatingP	.160	.157	.096	1.015	.312
	Consumer	.123	.083	.119	1.486	.140
	Community	.077	.088	.070	.869	.387

a. Dependent Variable: Principle

Human Rights

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Principle, Community, Labour, Consumer, OperatingP, Environment[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: HumanR

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.796[a]	.633	.616	4.99940

a. Predictors: (Constant), Principle, Community, Labour, Consumer, OperatingP, Environment

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5481.263	6	913.544	36.551	.000[a]
	Residual	3174.237	127	24.994		
	Total	8655.500	133			

a. Predictors: (Constant), Principle, Community, Labour, Consumer, OperatingP, Environment

b. Dependent Variable: HumanR

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.045	1.352		.033	.973
	Labour	-.127	.154	-.073	-.822	.412
	Environment	.292	.201	.151	1.455	.148
	OperatingP	.654	.163	.384	4.010	.000
	Consumer	-.081	.092	-.077	-.887	.377
	Community	.218	.095	.197	2.300	.023
	Principle	.292	.094	.287	3.118	.002

a. Dependent Variable: HumanR

Labour Practices

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	HumanR, Consumer, Environment, Community, Principle, OperatingP[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Labour

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.798[a]	.637	.620	2.87547

a. Predictors: (Constant), HumanR, Consumer, Environment, Community, Principle, OperatingP

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1843.238	6	307.206	37.155	.000[a]
	Residual	1050.076	127	8.268		
	Total	2893.313	133			

a. Predictors: (Constant), HumanR, Consumer, Environment, Community, Principle, OperatingP

b. Dependent Variable: Labour

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.630	.661		7.009	.000
	Environment	.581	.104	.518	5.557	.000
	OperatingP	.038	.099	.038	.377	.707
	Consumer	.114	.052	.188	2.207	.029
	Community	-.094	.055	-.147	-1.713	.089
	Principle	.184	.054	.312	3.438	.001
	HumanR	-.042	.051	-.072	-.822	.412

a. Dependent Variable: Labour

Environment

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Labour, Community, HumanR, Consumer, Principle, OperatingP[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Environment

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.858[a]	.736	.723	2.19054

a. Predictors: (Constant), Labour, Community, HumanR, Consumer, Principle, OperatingP

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1696.455	6	282.742	58.924	.000[a]
	Residual	609.404	127	4.798		
	Total	2305.858	133			

a. Predictors: (Constant), Labour, Community, HumanR, Consumer, Principle, OperatingP

b. Dependent Variable: Environment

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.758	.589		-1.288	.200
	OperatingP	.200	.074	.228	2.715	.008
	Consumer	-.002	.040	-.004	-.053	.958
	Community	.087	.042	.153	2.094	.038
	Principle	.076	.042	.144	1.798	.075
	HumanR	.056	.039	.109	1.455	.148
	Labour	.337	.061	.377	5.557	.000

a. Dependent Variable: Environment

Operating Practices

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Environment, Consumer, HumanR, Labour, Community, Principle[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: OperatingP

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849[a]	.721	.708	2.56329

a. Predictors: (Constant), Environment, Consumer, HumanR, Labour, Community, Principle

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2157.879	6	359.646	54.737	.000[a]
	Residual	834.450	127	6.570		
	Total	2992.328	133			

a. Predictors: (Constant), Environment, Consumer, HumanR, Labour, Community, Principle

b. Dependent Variable: OperatingP

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.251	.693		.363	.717
	Consumer	.135	.046	.218	2.964	.004
	Community	.085	.049	.130	1.729	.086
	Principle	.050	.050	.084	1.015	.312
	HumanR	.172	.043	.292	4.010	.000
	Labour	.030	.079	.029	.377	.707
	Environment	.274	.101	.241	2.715	.008

a. Dependent Variable: OperatingP

Consumers

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Operating P, Labour, Community, HumanR, Principle, Environment[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Consumer

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.787[a]	.620	.602	4.82992

a. Predictors: (Constant), OperatingP, Labour, Community, HumanR, Principle, Environment

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4831.721	6	805.287	34.520	.000[a]
	Residual	2962.674	127	23.328		
	Total	7794.396	133			

a. Predictors: (Constant), OperatingP, Labour, Community, HumanR, Principle, Environment

b. Dependent Variable: Consumer

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.727	1.305		.557	.578
	Community	.370	.088	.352	4.226	.000
	Principle	.138	.093	.143	1.486	.140
	HumanR	-.076	.085	-.080	-.887	.377
	Labour	.323	.146	.197	2.207	.029
	Environment	-.010	.196	-.006	-.053	.958
	OperatingP	.479	.162	.297	2.964	.004

a. Dependent Variable: Consumer

Community

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Consumer, HumanR, Labour, Principle, Operating P, Environment^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Community

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.789^a	.622	.604	4.57824

a. Predictors: (Constant), Consumer, HumanR, Labour, Principle, OperatingP, Environment

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4381.297	6	730.216	34.838	.000^a
	Residual	2661.957	127	20.960		
	Total	7043.254	133			

a. Predictors: (Constant), Consumer, HumanR, Labour, Principle, OperatingP, Environment

b. Dependent Variable: Community

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.436	1.238		-.352	.725
	Principle	.077	.089	.084	.869	.387
	HumanR	.183	.080	.203	2.300	.023
	Labour	-.239	.140	-.153	-1.713	.089
	Environment	.382	.182	.218	2.094	.038
	OperatingP	.271	.157	.177	1.729	.086
	Consumer	.333	.079	.350	4.226	.000

a. Dependent Variable: Community

All_responses

Model Summary

Model	Change Statistics				
	R Square Change	F Change	df1	df2	Sig. F Change
1	.776[a]	455.997	1	132	.000
2	.128[b]	172.216	1	131	.000
3	.046[c]	117.743	1	130	.000
4	.019[d]	75.517	1	129	.000
5	.017[e]	152.733	1	128	.000
6	.011[f]	405.881	1	127	.000
7	.003[g]	933.234	1	126	.000

a. Predictors: (Constant), Principle

b. Predictors: (Constant), Principle, OperatingP

c. Predictors: (Constant), Principle, OperatingP, Community

d. Predictors: (Constant), Principle, OperatingP, Community, Labour

e. Predictors: (Constant), Principle, OperatingP, Community, Labour, HumanR

f. Predictors: (Constant), Principle, OperatingP, Community, Labour, HumanR, Consumer

g. Predictors: (Constant), Principle, OperatingP, Community, Labour, HumanR, Consumer, Environment

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	12.859	3.811		3.374	.001	5.321	20.397		
	Principle	4.076	.191	.881	21.354	.000	3.699	4.454	1.000	1.000
2	(Constant)	7.186	2.551		2.817	.006	2.139	12.233		
	Principle	2.396	.180	.518	13.338	.000	2.041	2.751	.492	2.034
	OperatingP	3.937	.300	.509	13.123	.000	3.343	4.530	.492	2.034
3	(Constant)	8.375	1.858		4.506	.000	4.698	12.051		
	Principle	1.998	.136	.432	14.726	.000	1.729	2.266	.456	2.194
	OperatingP	2.710	.246	.351	11.028	.000	2.224	3.196	.388	2.580
	Community	1.579	.145	.313	10.851	.000	1.291	1.866	.470	2.129
4	(Constant)	-.360	1.790		-.201	.841	-3.903	3.182		
	Principle	1.512	.122	.327	12.417	.000	1.271	1.753	.360	2.781
	OperatingP	2.311	.201	.299	11.484	.000	1.913	2.709	.367	2.722
	Community	1.590	.116	.316	13.710	.000	1.361	1.820	.470	2.129
	Labour	1.567	.180	.199	8.690	.000	1.210	1.924	.473	2.114
5	(Constant)	-.123	1.214		-.101	.920	-2.525	2.279		
	Principle	1.208	.086	.261	14.023	.000	1.037	1.378	.330	3.028
	OperatingP	1.635	.147	.212	11.128	.000	1.344	1.926	.317	3.159
	Community	1.376	.081	.273	17.088	.000	1.217	1.535	.448	2.233
	Labour	1.621	.122	.206	13.256	.000	1.379	1.863	.472	2.117
	HumanR	.981	.079	.216	12.359	.000	.824	1.138	.375	2.665
6	(Constant)	-.726	.596		-1.219	.225	-1.905	.453		
	Principle	1.095	.043	.237	25.710	.000	1.011	1.179	.325	3.081
	OperatingP	1.244	.075	.161	16.673	.000	1.096	1.391	.295	3.389
	Community	1.073	.042	.213	25.400	.000	.989	1.156	.391	2.558
	Labour	1.359	.061	.173	22.163	.000	1.238	1.481	.451	2.216
	HumanR	1.043	.039	.230	26.742	.000	.966	1.121	.373	2.682
	Consumer	.820	.041	.171	20.146	.000	.740	.901	.380	2.631
7	(Constant)	-.006	.208		-.028	.977	-.417	.405		
	Principle	1.023	.015	.221	68.508	.000	.993	1.053	.316	3.160
	OperatingP	1.054	.027	.136	39.659	.000	1.001	1.106	.279	3.586
	Community	.990	.015	.196	66.541	.000	.960	1.019	.378	2.646
	Labour	1.040	.024	.132	43.894	.000	.993	1.086	.363	2.755
	HumanR	.990	.014	.218	72.682	.000	.963	1.017	.367	2.727
	Consumer	.822	.014	.172	58.325	.000	.794	.850	.380	2.631
	Environment	.950	.031	.108	30.549	.000	.888	1.011	.264	3.784

a. Dependent Variable: All_responses

Excluded Variables^g

Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		Minimum Tolerance
						Tolerance	VIF	
1	HumanR	.449ᵃ	10.623	.000	.680	.515	1.940	.515
	Labour	.309ᵃ	5.983	.000	.463	.505	1.982	.505
	Environment	.469ᵃ	10.138	.000	.663	.449	2.228	.449
	OperatingP	.509ᵃ	13.123	.000	.754	.492	2.034	.492
	Consumer	.435ᵃ	10.976	.000	.692	.568	1.761	.568
	Community	.460ᵃ	12.944	.000	.749	.596	1.678	.596
2	HumanR	.272ᵇ	7.457	.000	.547	.394	2.538	.376
	Labour	.196ᵇ	5.464	.000	.432	.473	2.114	.383
	Environment	.279ᵇ	7.094	.000	.528	.348	2.874	.348
	Consumer	.279ᵇ	8.595	.000	.602	.453	2.207	.392
	Community	.313ᵇ	10.851	.000	.689	.470	2.129	.388
3	HumanR	.207ᶜ	7.748	.000	.564	.376	2.662	.333
	Labour	.199ᶜ	8.690	.000	.608	.473	2.114	.360
	Environment	.216ᶜ	7.552	.000	.554	.335	2.988	.335
	Consumer	.192ᶜ	7.291	.000	.540	.401	2.494	.354
4	HumanR	.216ᵈ	12.359	.000	.738	.375	2.665	.317
	Environment	.138ᵈ	4.925	.000	.399	.269	3.721	.269
	Consumer	.153ᵈ	7.045	.000	.529	.383	2.614	.344
5	Environment	.107ᵉ	5.744	.000	.454	.264	3.784	.264
	Consumer	.171ᵉ	20.146	.000	.873	.380	2.631	.295
6	Environment	.108ᶠ	30.549	.000	.939	.264	3.784	.264

a. Predictors in the Model: (Constant), Principle

b. Predictors in the Model: (Constant), Principle, OperatingP

c. Predictors in the Model: (Constant), Principle, OperatingP, Community

d. Predictors in the Model: (Constant), Principle, OperatingP, Community, Labour

e. Predictors in the Model: (Constant), Principle, OperatingP, Community, Labour, HumanR

f. Predictors in the Model: (Constant), Principle, OperatingP, Community, Labour, HumanR, Consumer

g. Dependent Variable: All_responses

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	(Constant)	Principle	OperatingP	Community	Labour	HumanR	Consumer	Environment
							Variance Proportions				
1	1	1.919	1.000	.04	.04						
	2	.081	4.853	.96	.96						
2	1	2.837	1.000	.02	.01	.01					
	2	.113	5.004	.84	.03	.30					
	3	.049	7.586	.14	.96	.69					
3	1	3.710	1.000	.01	.00	.01	.01				
	2	.168	4.705	.48	.00	.01	.36				
	3	.073	7.130	.38	.14	.38	.62				
	4	.049	8.682	.12	.85	.60	.00				
4	1	4.657	1.000	.00	.00	.00	.01	.00			
	2	.183	5.044	.21	.00	.02	.39	.02			
	3	.074	7.921	.39	.10	.28	.55	.02			
	4	.051	9.525	.19	.38	.69	.03	.08			
	5	.034	11.654	.21	.52	.00	.02	.88			
5	1	5.559	1.000	.00	.00	.00	.00	.00	.00		
	2	.200	5.270	.22	.00	.01	.20	.03	.06		
	3	.097	7.584	.04	.01	.02	.69	.00	.43		
	4	.061	9.554	.47	.13	.18	.06	.10	.40		
	5	.051	10.455	.10	.31	.75	.03	.04	.03		
	6	.033	13.008	.17	.55	.04	.01	.83	.08		
6	1	6.485	1.000	.00	.00	.00	.00	.00	.00	.00	
	2	.201	5.682	.22	.00	.01	.17	.03	.05	.00	
	3	.108	7.766	.00	.01	.01	.24	.00	.47	.16	
	4	.074	9.371	.33	.02	.07	.50	.01	.02	.32	
	5	.052	11.145	.27	.45	.15	.05	.12	.06	.13	
	6	.048	11.626	.01	.00	.74	.01	.01	.33	.38	
	7	.033	14.075	.17	.52	.02	.02	.83	.06	.01	
7	1	7.435	1.000	.00	.00	.00	.00	.00	.00	.00	.00
	2	.201	6.083	.22	.00	.01	.17	.02	.05	.00	.00
	3	.108	8.289	.01	.01	.01	.25	.00	.42	.17	.01
	4	.077	9.819	.43	.01	.04	.33	.02	.10	.13	.08
	5	.063	10.823	.04	.02	.04	.19	.03	.13	.46	.22
	6	.050	12.252	.06	.25	.68	.00	.01	.09	.09	.02
	7	.040	13.647	.00	.63	.21	.00	.03	.19	.10	.22
	8	.026	16.794	.24	.07	.02	.05	.89	.02	.04	.46

a. Dependent Variable: All_responses

Correlations

Correlations

		Principle	HumanR	Labour	Environment	OperatingP	Consumer	Community
Principle	Pearson Correlation	1	.696**	.704**	.742**	.713**	.657**	.636**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	134	134	134	134	134	134	134
HumanR	Pearson Correlation	.696**	1	.536**	.678**	.741**	.573**	.659**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	134	134	134	134	134	134	134
Labour	Pearson Correlation	.704**	.536**	1	.754**	.626**	.614**	.505**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	134	134	134	134	134	134	134
Environment	Pearson Correlation	.742**	.678**	.754**	1	.752**	.652**	.664**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	134	134	134	134	134	134	134
OperatingP	Pearson Correlation	.713**	.741**	.626**	.752**	1	.706**	.702**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	134	134	134	134	134	134	134
Consumer	Pearson Correlation	.657**	.573**	.614**	.652**	.706**	1	.695**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	134	134	134	134	134	134	134
Community	Pearson Correlation	.636**	.659**	.505**	.664**	.702**	.695**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	134	134	134	134	134	134	134

**. Correlation is significant at the 0.01 level (2-tailed).

Appendix V.   DESCRIPTIVE STATISTICS – AGGREGATED RESULTS

Table V-1 Less than 20 employees

ISO 26000 Classifications less than 20	Avoids	Accepts	Incorporates	Exceed	CSR Grading (mean)	N/A - I do not know
	D	C	B	A		
CSR Principles						
Accountability for impacts on society	9	14	3	6	2.19	6
Transparency of decisions and activities	10	8	5	1	1.88	14
Ethical behaviour	17	0	6	5	1.96	10
Interests of stakeholders	5	18	1	5	2.21	9
The rule of law	3	13	14	6	2.64	2
International norms of behaviour	8	10	3	5	2.19	12
Incorporating SR principles into governance system	16	5	6	5	2.00	6
Integration of SR throughout the organization	14	5	7	3	1.97	9
Total CSR Principles	**82**	**73**	**45**	**36**	**2.15**	**68**
Human Rights						
Due diligence to identify, prevent human rights impacts	13	5	9	0	1.85	11
Respect for human rights in high risk situations	10	5	5	5	2.20	13
Potential for complicity abuses	12	8	6	2	1.93	10
Resolving assertions of human rights abuse	14	6	3	3	1.81	12
Discrimination against employees or vulnerable persons	17	9	3	3	1.75	6
Internal disciplinary measures and rights	18	5	2	3	1.64	10
Infringement of person's rights	16	4	4	3	1.78	11
Labour issues as basic human rights	17	8	4	2	1.71	7
Total Human Rights	**117**	**50**	**36**	**21**	**1.83**	**80**
Labour Practices						
Legal recognition of employees or self-employed persons	4	18	5	9	2.53	2
Provision of decent conditions of work	9	10	11	7	2.43	1
Social dialogue with authorities and workers	3	15	12	4	2.50	4
Occupational health and safety policy	8	10	12	5	2.40	3
Skills development, training, and advancement	6	16	8	4	2.29	4
Total Labour Practices	**30**	**69**	**48**	**29**	**2.43**	**14**
The Environment						
Improvement of the prevention of pollution	7	14	8	3	2.22	6
Efficient use of resources	13	9	4	6	2.09	6
Reduction of direct and indirect GHG emissions	13	6	4	3	1.88	12
Measures to eliminate adverse impacts on biodiversity	12	4	4	2	1.82	16
Total Environment	**45**	**33**	**20**	**14**	**2.03**	**40**
Fair Operating Practices						
Policies to counter the risks of corruption	10	12	7	2	2.03	7
Responsible political involvement	24	4	0	0	1.14	10
Anti-competition laws and behaviour	17	10	3	1	1.61	7

Promotion of SR practices in the value chain	15	7	3	0	1.52	13
Respect for property rights and knowledge	10	12	4	4	2.07	8
Total Fair Operating Practices	**76**	**45**	**17**	**7**	**1.69**	**45**
Consumer Practices						
Deceptive, communications with consumers	7	7	8	5	2.41	11
Products and services that are safe for users	4	11	10	4	2.48	9
Educating consumers to understand their choices	6	11	8	2	2.22	11
Complaints and response to complaints	4	17	6	6	2.42	5
Collection of personal data	10	13	3	1	1.81	11
Supply of essential services	3	11	7	2	2.35	15
Educating consumers about risks and precautions	8	12	2	4	2.08	12
Total Consumer Practices	**42**	**82**	**44**	**24**	**2.26**	**74**
Community Involvement and Development						
Social investment and community development	7	9	1	2	1.89	19
Promotion of access to education	5	10	3	2	2.10	18
Employment creation and employment	7	12	4	2	2.04	13
Use of innovative technology	11	8	4	2	1.88	13
Entering or leaving a community	12	7	4	2	1.84	13
Elimination of negative health impacts	4	12	7	3	2.35	12
Promotion of community development	14	9	0	0	1.39	15
Total Community Involvement and Development	**60**	**67**	**23**	**13**	**1.93**	**103**
Survey totals	**452**	**419**	**233**	**144**	**2.06**	**424**

Table V-2 20 - 50 employees

ISO 26000 Classifications less than 20	Avoids	Accepts	Incorporates	Exceed	CSR Grading (mean)	N/A - I do not know
	D	C	B	A		
CSR Principles						
Accountability for impacts on society	0	12	6	6	2.75	2
Transparency of decisions and activities	1	8	8	4	2.71	5
Ethical behaviour	8	0	11	6	2.60	1
Interests of stakeholders	1	10	8	6	2.76	1
The rule of law	0	9	13	4	2.81	0
International norms of behaviour	6	12	5	2	2.12	1
Incorporating SR principles into governance system	5	6	8	5	2.54	2
Integration of SR throughout the organization	9	7	6	3	2.12	1
Total CSR Principles	**30**	**64**	**65**	**36**	**2.55**	**13**
Human Rights						
Due diligence to identify, prevent human rights impacts	8	3	9	0	2.05	6
Respect for human rights in high risk situations	12	3	3	2	1.75	6
Potential for complicity abuses	11	4	7	2	2.00	2
Resolving assertions of human rights abuse	14	4	3	2	1.70	3
Discrimination against employees or vulnerable persons	10	5	3	4	2.05	4
Internal disciplinary measures and rights	16	4	1	0	1.29	5
Infringement of person's rights	12	3	3	2	1.75	6
Labour issues as basic human rights	10	2	7	4	2.22	3
Total Human Rights	**93**	**28**	**36**	**16**	**1.86**	**35**
Labour Practices						
Legal recognition of employees or self-employed persons	4	5	6	8	2.78	3
Provision of decent conditions of work	4	4	9	7	2.79	2
Social dialogue with authorities and workers	3	4	9	5	2.76	5
Occupational health and safety policy	4	5	5	12	2.96	0
Skills development, training, and advancement	3	9	4	9	2.76	1
Total Labour Practices	**18**	**27**	**33**	**41**	**2.82**	**11**
The Environment						
Improvement of the prevention of pollution	2	9	6	7	2.75	2
Efficient use of resources	6	7	5	7	2.52	1
Reduction of direct and indirect GHG emissions	6	8	6	3	2.26	3
Measures to eliminate adverse impacts on biodiversity	7	5	4	2	2.06	8
Total Environment	**21**	**29**	**21**	**19**	**2.42**	**14**
Fair Operating Practices						
Policies to counter the risks of corruption	3	6	5	8	2.82	4
Responsible political involvement	12	5	0	2	1.58	7
Anti-competition laws and behaviour	9	8	2	1	1.75	6

Promotion of SR practices in the value chain	6	9	2	1	1.89	8
Respect for property rights and knowledge	5	7	6	4	2.41	4
Total Fair Operating Practices	**35**	**35**	**15**	**16**	**2.12**	**29**
Consumer Practices						
Deceptive, communications with consumers	4	7	5	6	2.59	4
Products and services that are safe for users	1	10	8	4	2.65	3
Educating consumers to understand their choices	3	13	4	3	2.30	3
Complaints and response to complaints	3	7	9	7	2.77	0
Collection of personal data	3	11	3	4	2.38	5
Supply of essential services	2	6	10	4	2.73	4
Educating consumers about risks and precautions	6	9	5	5	2.36	1
Total Consumer Practices	**22**	**63**	**44**	**33**	**2.54**	**20**
Community Involvement and Development						
Social investment and community development	1	10	1	1	2.15	13
Promotion of access to education	2	10	4	0	2.13	10
Employment creation and employment	2	9	2	3	2.38	10
Use of innovative technology	5	10	2	3	2.15	6
Entering or leaving a community	6	6	1	1	1.79	12
Elimination of negative health impacts	3	7	4	6	2.65	6
Promotion of community development	6	9	1	0	1.69	10
Total Community Involvement and Development	**25**	**61**	**15**	**14**	**2.16**	**67**
Survey totals	**244**	**307**	**229**	**175**	**2.35**	**189**

Table V-3 50 - 100 employees

ISO 26000 Classifications less than 20	Avoids	Accepts	Incorporates	Exceed	CSR Grading (mean)	N/A - I do not know
	D	C	B	A		
CSR Principles						
Accountability for impacts on society	4	9	1	9	2.65	2
Transparency of decisions and activities	2	8	7	2	2.47	6
Ethical behaviour	3	3	9	6	2.86	4
Interests of stakeholders	1	9	4	6	2.75	5
The rule of law	0	9	7	8	2.96	1
International norms of behaviour	2	10	3	6	2.62	4
Incorporating SR principles into governance system	6	2	8	6	2.64	3
Integration of SR throughout the organization	5	5	8	2	2.35	5
Total CSR Principles	**23**	**55**	**47**	**45**	**2.67**	**30**
Human Rights						
Due diligence to identify, prevent human rights impacts	9	4	7	1	2.00	4
Respect for human rights in high risk situations	4	7	1	5	2.41	8
Potential for complicity abuses	5	4	5	4	2.44	7
Resolving assertions of human rights abuse	8	3	4	4	2.21	6
Discrimination against employees or vulnerable persons	4	6	5	5	2.55	5
Internal disciplinary measures and rights	9	2	4	3	2.06	7
Infringement of person's rights	10	3	3	3	1.95	6
Labour issues as basic human rights	5	6	4	5	2.45	5
Total Human Rights	**54**	**35**	**33**	**30**	**2.26**	**48**
Labour Practices						
Legal recognition of employees or self-employed persons	1	8	5	9	2.96	3
Provision of decent conditions of work	3	5	9	6	2.78	2
Social dialogue with authorities and workers	3	9	3	7	2.64	5
Occupational health and safety policy	2	4	5	13	3.21	0
Skills development, training, and advancement	1	8	4	11	3.04	1
Total Labour Practices	10	34	26	46	2.93	11
The Environment						
Improvement of the prevention of pollution	0	5	7	12	3.29	1
Efficient use of resources	4	4	6	9	2.87	2
Reduction of direct and indirect GHG emissions	7	4	7	4	2.36	3
Measures to eliminate adverse impacts on biodiversity	5	8	4	2	2.16	6
Total Environment	16	21	24	27	2.70	12
Fair Operating Practices						
Policies to counter the risks of corruption	3	5	5	9	2.91	3
Responsible political involvement	16	3	0	3	1.55	3
Anti-competition laws and behaviour	9	8	1	5	2.09	2

Promotion of SR practices in the value chain	8	8	2	3	2.00	4
Respect for property rights and knowledge	3	6	3	6	2.67	7
Total Fair Operating Practices	**39**	**30**	**11**	**26**	**2.23**	**19**
Consumer Practices						
Deceptive, communications with consumers	4	8	0	7	2.53	6
Products and services that are safe for users	1	5	6	6	2.94	7
Educating consumers to understand their choices	2	5	7	3	2.65	8
Complaints and response to complaints	2	3	7	7	3.00	6
Collection of personal data	5	4	7	4	2.50	5
Supply of essential services	3	4	4	5	2.69	9
Educating consumers about risks and precautions	3	5	1	7	2.75	9
Total Consumer Practices	**20**	**34**	**32**	**39**	**2.72**	**50**
Community Involvement and Development						
Social investment and community development	5	6	3	1	2.00	10
Promotion of access to education	0	12	3	2	2.41	8
Employment creation and employment	3	10	3	1	2.12	8
Use of innovative technology	5	10	1	3	2.11	6
Entering or leaving a community	6	4	3	2	2.07	10
Elimination of negative health impacts	1	7	6	6	2.85	5
Promotion of community development	7	6	3	1	1.88	8
Total Community Involvement and Development	**27**	**55**	**22**	**16**	**2.23**	**55**
Survey totals	**189**	**264**	**195**	**229**	**2.53**	**225**

Table V-4 100 - 200 employees

ISO 26000 Classifications less than 20	Avoids	Accepts	Incorporates	Exceed	CSR Grading (mean)	N/A - I do not know
	D	**C**	**B**	**A**		
CSR Principles						
Accountability for impacts on society	2	0	1	4	3.00	4
Transparency of decisions and activities	1	1	1	2	2.80	6
Ethical behaviour	3	0	3	2	2.50	3
Interests of stakeholders	0	4	2	2	2.75	3
The rule of law	1	2	1	6	3.20	1
International norms of behaviour	1	3	0	5	3.00	2
Incorporating SR principles into governance system	1	2	2	3	2.88	3
Integration of SR throughout the organization	2	1	4	1	2.50	3
Total CSR Principles	**11**	**13**	**14**	**25**	**2.84**	**25**
Human Rights						
Due diligence to identify, prevent human rights impacts	3	2	3	0	2.00	3
Respect for human rights in high risk situations	5	0	1	2	2.00	3
Potential for complicity abuses	5	1	0	2	1.88	3
Resolving assertions of human rights abuse	5	1	2	1	1.89	2
Discrimination against employees or vulnerable persons	5	2	3	1	2.00	0
Internal disciplinary measures and rights	5	1	3	0	1.78	2
Infringement of person's rights	4	3	2	1	2.00	1
Labour issues as basic human rights	3	3	2	2	2.30	1
Total Human Rights	**35**	**13**	**16**	**9**	**1.99**	**15**
Labour Practices						
Legal recognition of employees or self-employed persons	1	4	1	5	2.91	0
Provision of decent conditions of work	2	3	3	3	2.64	0
Social dialogue with authorities and workers	4	2	4	1	2.18	0
Occupational health and safety policy	1	1	3	6	3.27	0
Skills development, training, and advancement	0	2	4	5	3.27	0
Total Labour Practices	**8**	**12**	**15**	**20**	**2.85**	**0**
The Environment						
Improvement of the prevention of pollution	1	2	4	4	3.00	0
Efficient use of resources	2	3	3	2	2.50	1
Reduction of direct and indirect GHG emissions	3	3	1	1	2.00	3
Measures to eliminate adverse impacts on biodiversity	4	3	1	2	2.10	1
Total Environment	**10**	**11**	**9**	**9**	**2.44**	**5**
Fair Operating Practices						
Policies to counter the risks of corruption	1	2	5	1	2.67	2
Responsible political involvement	5	3	0	1	1.67	2
Anti-competition laws and behaviour	3	2	2	2	2.33	2

Promotion of SR practices in the value chain	4	0	3	1	2.13	3
Respect for property rights and knowledge	0	6	3	1	2.50	1
Total Fair Operating Practices	**13**	**13**	**13**	**6**	**2.27**	**10**
Consumer Practices						
Deceptive, communications with consumers	2	4	3	2	2.45	0
Products and services that are safe for users	2	4	1	3	2.50	1
Educating consumers to understand their choices	2	3	2	1	2.25	3
Complaints and response to complaints	0	1	7	2	3.10	1
Collection of personal data	2	3	3	2	2.50	1
Supply of essential services	5	1	1	3	2.20	1
Educating consumers about risks and precautions	4	1	2	2	2.22	2
Total Consumer Practices	**17**	**17**	**19**	**15**	**2.47**	**9**
Community Involvement and Development						
Social investment and community development	1	2	4	1	2.63	3
Promotion of access to education	1	2	2	1	2.50	5
Employment creation and employment	1	1	0	2	2.75	7
Use of innovative technology	2	2	3	1	2.38	3
Entering or leaving a community	3	0	3	1	2.29	4
Elimination of negative health impacts	2	1	1	3	2.71	4
Promotion of community development	3	3	1	1	2.00	3
Total Community Involvement and Development	**13**	**11**	**14**	**10**	**2.44**	**29**
Survey totals	**107**	**90**	**100**	**94**	**2.46**	**93**

Table V-5 Over200 employees

ISO 26000 Classifications over 200	Avoids	Accepts	Incorporates	Exceed	CSR Grading (mean)	N/A - I do not know
	D	C	B	A		
CSR Principles						
Accountability for impacts on society	1	5	4	23	3.48	1
Transparency of decisions and activities	1	10	14	8	2.88	1
Ethical behaviour	1	1	12	19	3.48	1
Interests of stakeholders	2	7	9	13	3.06	3
The rule of law	0	4	12	18	3.41	0
International norms of behaviour	1	12	12	8	2.82	1
Incorporating SR principles into governance system	3	6	16	8	2.88	1
Integration of SR throughout the organization	5	2	21	6	2.82	0
Total CSR Principles	**14**	**47**	**100**	**103**	**3.11**	**8**
Human Rights						
Due diligence to identify, prevent human rights impacts	10	2	20	0	2.31	2
Respect for human rights in high risk situations	8	3	10	5	2.46	8
Potential for complicity abuses	8	3	10	8	2.62	5
Resolving assertions of human rights abuse	10	3	9	8	2.50	4
Discrimination against employees or vulnerable persons	7	6	13	8	2.65	0
Internal disciplinary measures and rights	12	6	8	5	2.19	3
Infringement of person's rights	12	9	6	4	2.06	3
Labour issues as basic human rights	8	9	6	9	2.50	2
Total Human Rights	**75**	**41**	**82**	**47**	**2.41**	**27**
Labour Practices						
Legal recognition of employees or self-employed persons	0	10	5	18	3.24	1
Provision of decent conditions of work	0	4	15	15	3.32	0
Social dialogue with authorities and workers	3	9	11	11	2.88	0
Occupational health and safety policy	0	1	10	23	3.65	0
Skills development, training, and advancement	0	9	6	19	3.29	0
Total Labour Practices	**3**	**33**	**47**	**86**	**3.28**	**1**
The Environment						
Improvement of the prevention of pollution	0	5	13	16	3.32	0
Efficient use of resources	1	7	10	16	3.21	0
Reduction of direct and indirect GHG emissions	0	12	9	12	3.00	1
Measures to eliminate adverse impacts on biodiversity	2	8	10	6	2.77	8
Total Environment	**3**	**32**	**42**	**50**	**3.09**	**9**
Fair Operating Practices						
Policies to counter the risks of corruption	2	1	11	20	3.44	0
Responsible political involvement	13	10	2	2	1.74	7
Anti-competition laws and behaviour	7	6	8	10	2.68	3

Promotion of SR practices in the value chain	2	4	18	7	2.97	3
Respect for property rights and knowledge	0	7	8	17	3.31	2
Total Fair Operating Practices	**24**	**28**	**47**	**56**	**2.87**	**15**
Consumer Practices						
Deceptive, communications with consumers	2	5	8	17	3.25	2
Products and services that are safe for users	0	3	12	17	3.44	2
Educating consumers to understand their choices	2	9	7	11	2.93	5
Complaints and response to complaints	0	4	12	16	3.38	2
Collection of personal data	0	7	18	6	2.97	3
Supply of essential services	0	4	11	10	3.24	8
Educating consumers about risks and precautions	2	9	8	9	2.86	6
Total Consumer Practices	**6**	**41**	**76**	**86**	**3.16**	**28**
Community Involvement and Development						
Social investment and community development	1	7	13	10	3.03	3
Promotion of access to education	1	11	14	4	2.70	4
Employment creation and employment	0	12	2	9	2.87	10
Use of innovative technology	2	12	11	7	2.72	2
Entering or leaving a community	5	10	7	2	2.25	10
Elimination of negative health impacts	0	9	10	8	2.96	7
Promotion of community development	4	14	7	3	2.32	5
Total Community Involvement and Development	**13**	**75**	**64**	**43**	**2.70**	**41**
Survey totals	**138**	**297**	**458**	**471**	**2.93**	**129**

Table V-6 All Classifications

ISO 26000 Classifications	Avoids	Accepts	Incorporates	Exceed	CSR Grading (mean)	N/A - I do not know
	D	C	B	A		
CSR Principles						
Accountability for impacts on society	16	40	15	48	2.80	15
Transparency of decisions and activities	15	35	35	17	2.53	32
Ethical behaviour	32	4	41	38	2.74	19
Interests of stakeholders	9	48	24	32	2.70	21
The rule of law	4	37	47	42	2.98	4
International norms of behaviour	18	47	23	26	2.50	20
Incorporating SR principles into governance system	31	21	40	27	2.53	15
Integration of SR throughout the organization	35	20	46	15	2.35	18
Total CSR Principles	**160**	**252**	**271**	**245**	**2.65**	**144**
Human Rights						
Due diligence to identify, prevent human rights impacts	43	16	48	1	2.06	26
Respect for human rights in high risk situations	39	18	20	19	2.20	38
Potential for complicity abuses	41	20	28	18	2.21	27
Resolving assertions of human rights abuse	51	17	21	18	2.06	27
Discrimination against employees or vulnerable persons	43	28	27	21	2.22	15
Internal disciplinary measures and rights	60	18	18	11	1.81	27
Infringement of person's rights	54	22	18	13	1.91	27
Labour issues as basic human rights	43	28	23	22	2.21	18
Total Human Rights	**374**	**167**	**203**	**123**	**2.09**	**205**
Labour Practices						
Legal recognition of employees or self-employed persons	10	45	22	49	2.87	8
Provision of decent conditions of work	18	26	47	38	2.81	5
Social dialogue with authorities and workers	16	39	39	28	2.65	12
Occupational health and safety policy	15	21	35	59	3.06	4
Skills development, training, and advancement	10	44	26	48	2.88	6
Total Labour Practices	**69**	**175**	**169**	**222**	**2.86**	**35**
The Environment						
Improvement of the prevention of pollution	10	35	38	42	2.90	9
Efficient use of resources	26	30	28	40	2.66	10
Reduction of direct and indirect GHG emissions	29	33	27	23	2.39	22
Measures to eliminate adverse impacts on biodiversity	30	28	23	14	2.22	39
Total Environment	**95**	**126**	**116**	**119**	**2.57**	**80**
Fair Operating Practices						
Policies to counter the risks of corruption	19	26	33	40	2.80	16
Responsible political involvement	70	25	2	8	1.50	29
Anti-competition laws and behaviour	45	34	16	19	2.08	20

Promotion of SR practices in the value chain	35	28	28	12	2.17	31
Respect for property rights and knowledge	18	38	24	32	2.63	22
Total Fair Operating Practices	**187**	**151**	**103**	**111**	**2.25**	**118**
Consumer Practices						
Deceptive, communications with consumers	19	31	24	37	2.71	23
Products and services that are safe for users	8	33	37	34	2.87	22
Educating consumers to understand their choices	15	41	28	20	2.51	30
Complaints and response to complaints	9	32	41	38	2.90	14
Collection of personal data	20	38	34	17	2.44	25
Supply of essential services	13	26	33	24	2.71	37
Educating consumers about risks and precautions	23	36	18	27	2.47	30
Total Consumer Practices	**107**	**237**	**215**	**197**	**2.66**	**181**
Community Involvement and Development						
Social investment and community development	15	34	22	15	2.43	48
Promotion of access to education	9	45	26	9	2.39	45
Employment creation and employment	13	44	11	17	2.38	48
Use of innovative technology	25	42	21	16	2.27	30
Entering or leaving a community	32	27	18	8	2.02	49
Elimination of negative health impacts	10	36	28	26	2.70	34
Promotion of community development	34	41	12	5	1.87	41
Total Community Involvement and Development	**138**	**269**	**138**	**96**	**2.30**	**295**
Survey totals	**1130**	**1377**	**1215**	**1113**	**2.48**	**1058**

Table V-7 Mean scores for all classifications

ISO 26000 Classifications	Less than 20	20 to 50	50 to 100	100 to 200	Over 200	All responses
CSR Principles						
Accountability for impacts on society	2.19	2.75	2.65	3.00	3.48	2.80
Transparency of decisions and activities	1.88	2.71	2.47	2.80	2.88	2.53
Ethical behaviour	1.96	2.60	2.86	2.50	3.48	2.74
Interests of stakeholders	2.21	2.76	2.75	2.75	3.06	2.70
The rule of law	2.64	2.81	2.96	3.20	3.41	2.98
International norms of behaviour	2.19	2.12	2.62	3.00	2.82	2.50
Incorporating SR principles into governance system	2.00	2.54	2.64	2.88	2.88	2.53
Integration of SR throughout the organization	1.97	2.12	2.35	2.50	2.82	2.35
Total CSR Principles	**2.15**	**2.55**	**2.67**	**2.84**	**3.11**	**2.65**
Human Rights						
Due diligence to identify, prevent human rights impacts	1.85	2.05	2.00	2.00	2.31	2.06
Respect for human rights in high risk situations	2.20	1.75	2.41	2.00	2.46	2.20
Potential for complicity abuses	1.93	2.00	2.44	1.88	2.62	2.21
Resolving assertions of human rights abuse	1.81	1.70	2.21	1.89	2.50	2.06
Discrimination against employees or vulnerable persons	1.75	2.05	2.55	2.00	2.65	2.22
Internal disciplinary measures and rights	1.64	1.29	2.06	1.78	2.19	1.81
Infringement of person's rights	1.78	1.75	1.95	2.00	2.06	1.91
Labour issues as basic human rights	1.71	2.22	2.45	2.30	2.50	2.21
Total Human Rights	**1.83**	**1.86**	**2.26**	**1.99**	**2.41**	**2.09**
Labour Practices						
Legal recognition of employees or self-employed persons	2.53	2.78	2.96	2.91	3.24	2.87
Provision of decent conditions of work	2.43	2.79	2.78	2.64	3.32	2.81
Social dialogue with authorities and workers	2.50	2.76	2.64	2.18	2.88	2.65
Occupational health and safety policy	2.40	2.96	3.21	3.27	3.65	3.06
Skills development, training, and advancement	2.29	2.76	3.04	3.27	3.29	2.88
Total Labour Practices	**2.43**	**2.82**	**2.93**	**2.85**	**3.28**	**2.86**
The Environment						
Improvement of the prevention of pollution	2.22	2.75	3.29	3.00	3.32	2.90
Efficient use of resources	2.09	2.52	2.87	2.50	3.21	2.66
Reduction of direct and indirect GHG emissions	1.88	2.26	2.36	2.00	3.00	2.39
Measures to eliminate adverse impacts on biodiversity	1.82	2.06	2.16	2.10	2.77	2.22
Total Environment	**2.03**	**2.42**	**2.70**	**2.44**	**3.09**	**2.57**
Fair Operating Practices						
Policies to counter the risks of corruption	2.03	2.82	2.91	2.67	3.44	2.80
Responsible political involvement	1.14	1.58	1.55	1.67	1.74	1.50
Anti-competition laws and behaviour	1.61	1.75	2.09	2.33	2.68	2.08

Promotion of SR practices in the value chain	1.52	1.89	2.00	2.13	2.97	2.17
Respect for property rights and knowledge	2.07	2.41	2.67	2.50	3.31	2.63
Total Fair Operating Practices	**1.69**	**2.12**	**2.23**	**2.27**	**2.87**	**2.25**
Consumer Practices						
Deceptive, communications with consumers	2.41	2.59	2.53	2.45	3.25	2.71
Products and services that are safe for users	2.48	2.65	2.94	2.50	3.44	2.87
Educating consumers to understand their choices	2.22	2.30	2.65	2.25	2.93	2.51
Complaints and response to complaints	2.42	2.77	3.00	3.10	3.38	2.90
Collection of personal data	1.81	2.38	2.50	2.50	2.97	2.44
Supply of essential services	2.35	2.73	2.69	2.20	3.24	2.71
Educating consumers about risks and precautions	2.08	2.36	2.75	2.22	2.86	2.47
Total Consumer Practices	**2.26**	**2.54**	**2.72**	**2.47**	**3.16**	**2.66**
Community Involvement and Development						
Social investment and community development	1.89	2.15	2.00	2.63	3.03	2.43
Promotion of access to education	2.10	2.13	2.41	2.50	2.70	2.39
Employment creation and employment	2.04	2.38	2.12	2.75	2.87	2.38
Use of innovative technology	1.88	2.15	2.11	2.38	2.72	2.27
Entering or leaving a community	1.84	1.79	2.07	2.29	2.25	2.02
Elimination of negative health impacts	2.35	2.65	2.85	2.71	2.96	2.70
Promotion of community development	1.39	1.69	1.88	2.00	2.32	1.87
Total Community Involvement and Development	**1.93**	**2.16**	**2.23**	**2.44**	**2.70**	**2.30**
Survey totals	**2.06**	**2.35**	**2.53**	**2.46**	**2.93**	**2.48**

Appendix W. DESCRIPTIVE STATISTICS – GRAPHICAL REPRESENTATIONS

Appendix W-1 - Accountability for impacts on society
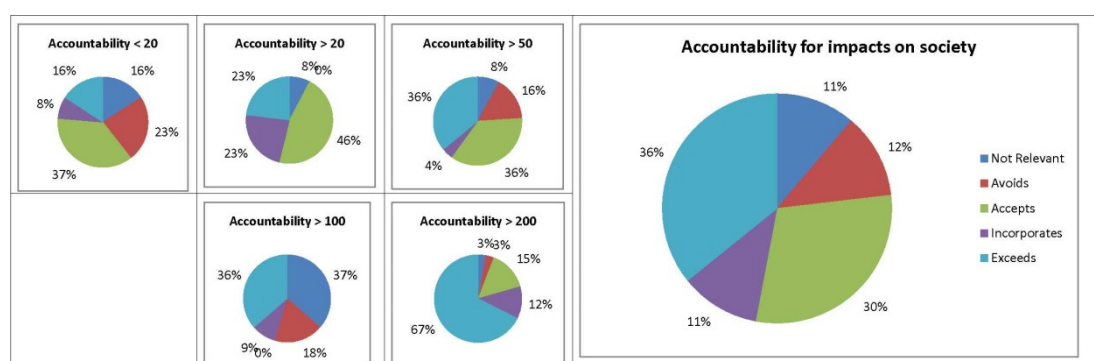
Appendix W-2 - Transparency of decisions and activities
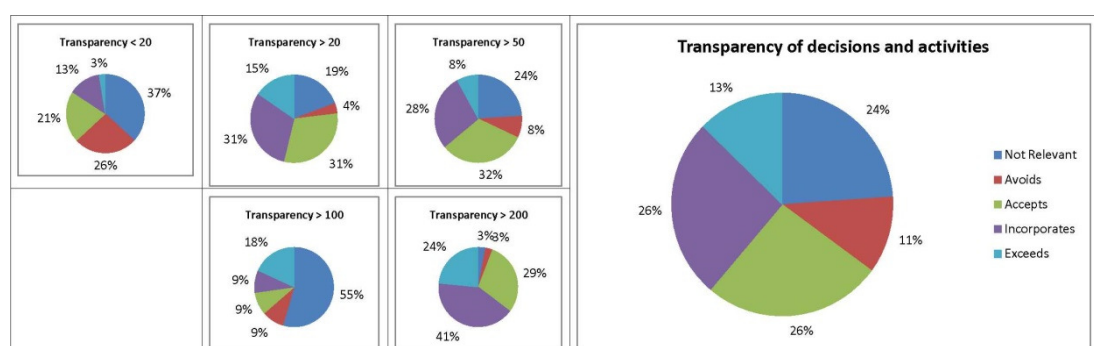
Appendix W-3 - Ethical behaviour
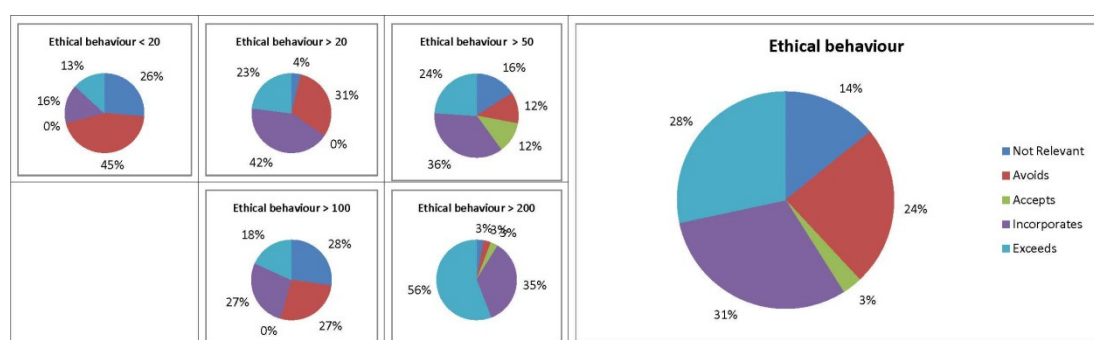
Appendix W-4 - Interests of stakeholders
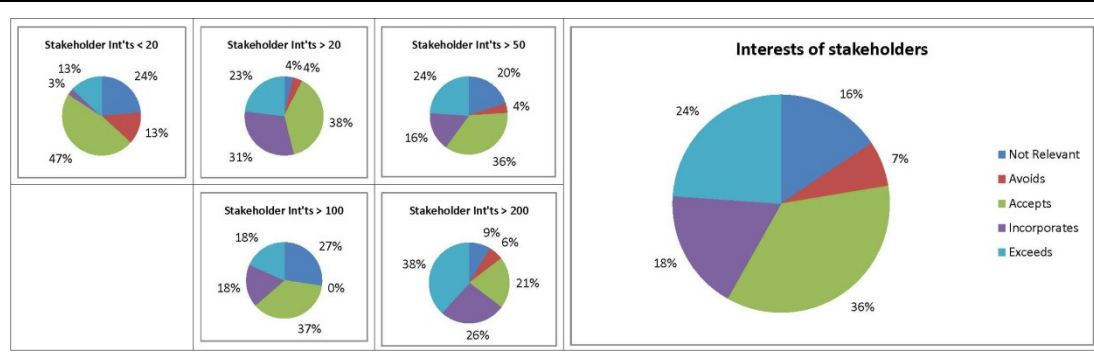
Appendix W-5 - The rule of law
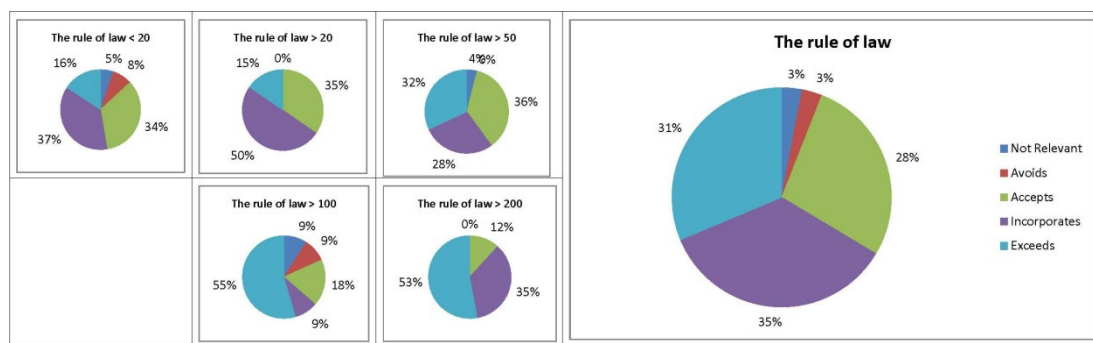
Appendix W-6 - International norms of behaviour
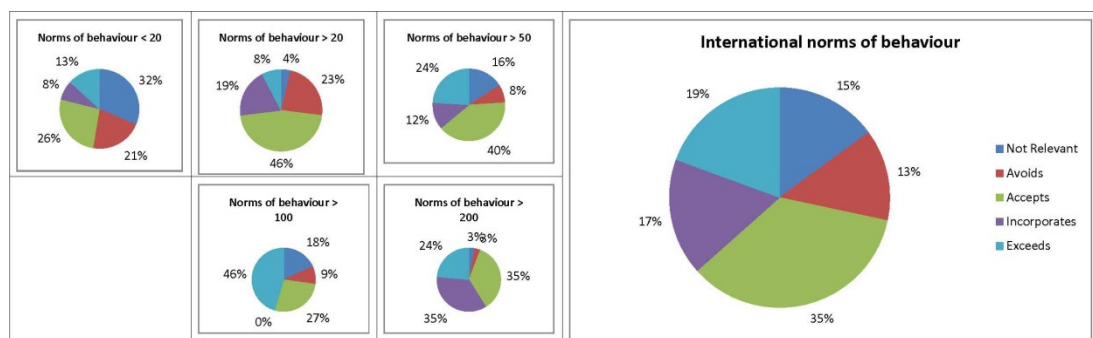
Appendix W-7 - Incorporating SR principles into governance system
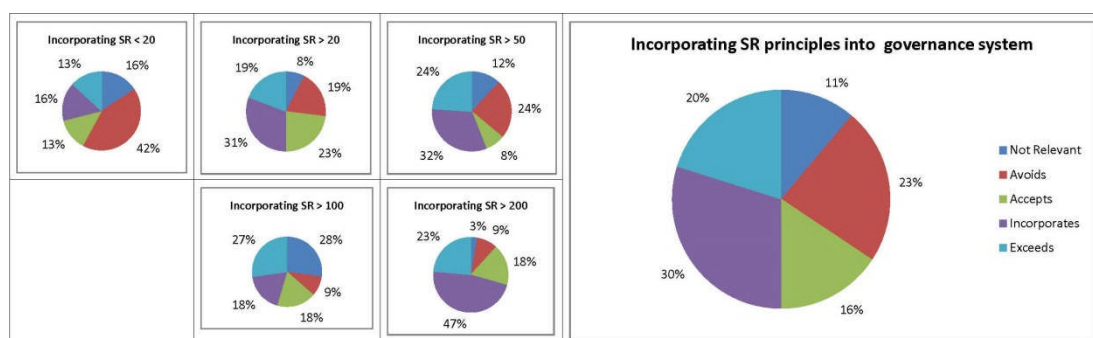
Appendix W-8 - Integration of SR throughout the organization
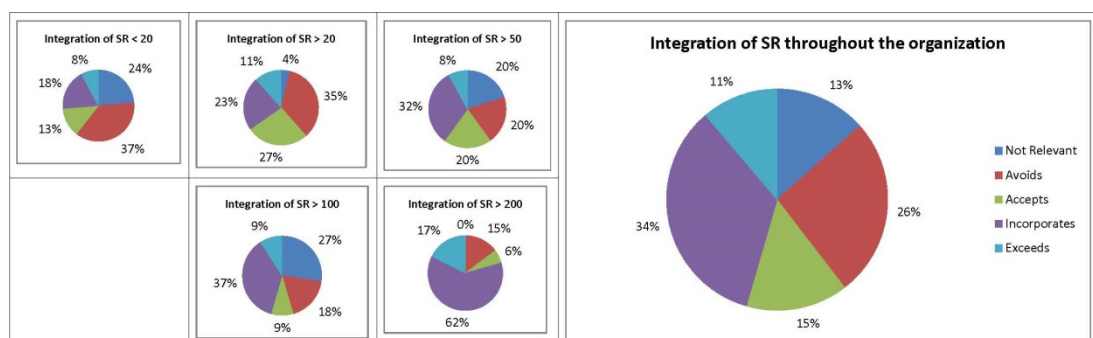
Appendix W-9 - Due diligence to identify, prevent human rights impacts
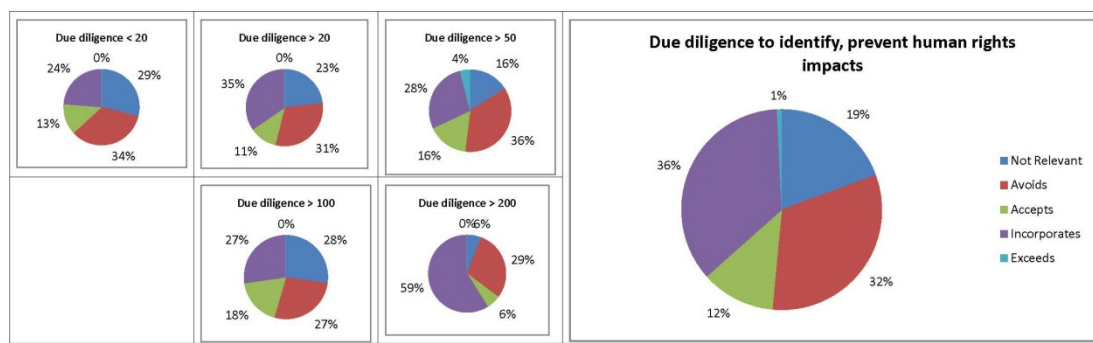
Appendix W-10 - Respect for human rights in high risk situations
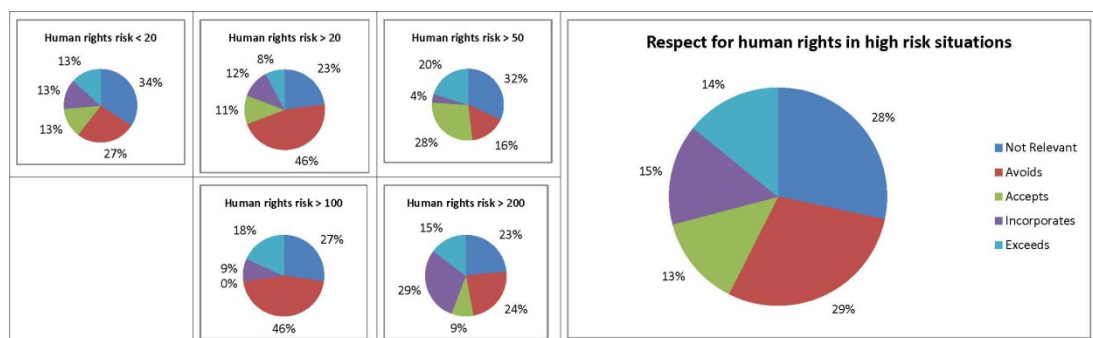
Appendix W-11 - Potential for complicity abuses
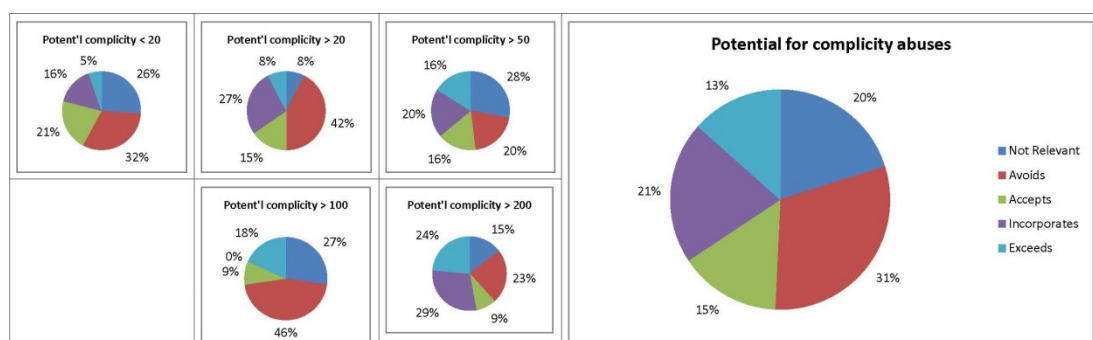
Appendix W-12 - Resolving assertions of human rights abuse
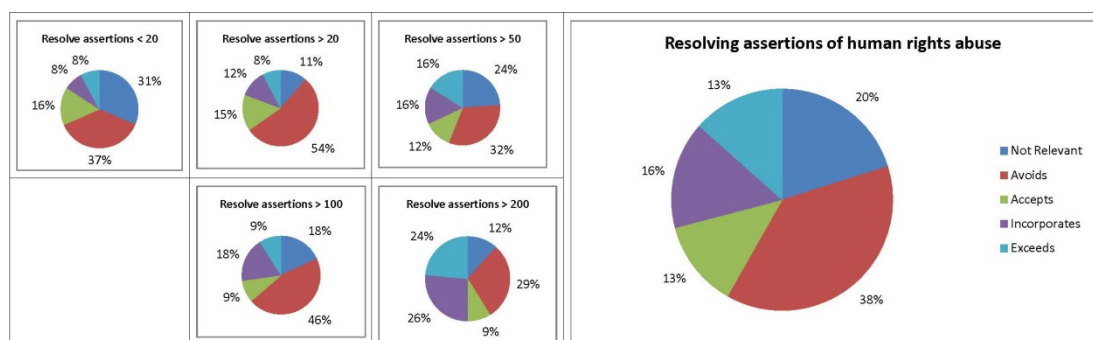
Appendix W-13 - Discrimination against employees or vulnerable persons
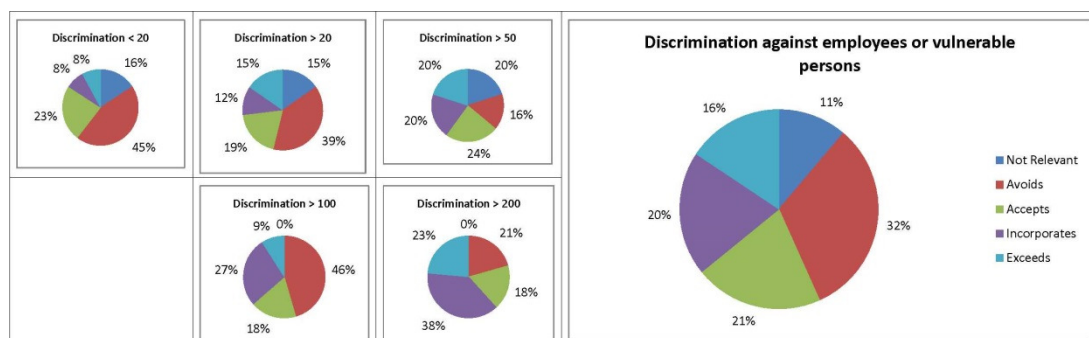
Appendix W-14 - Internal disciplinary measures and rights
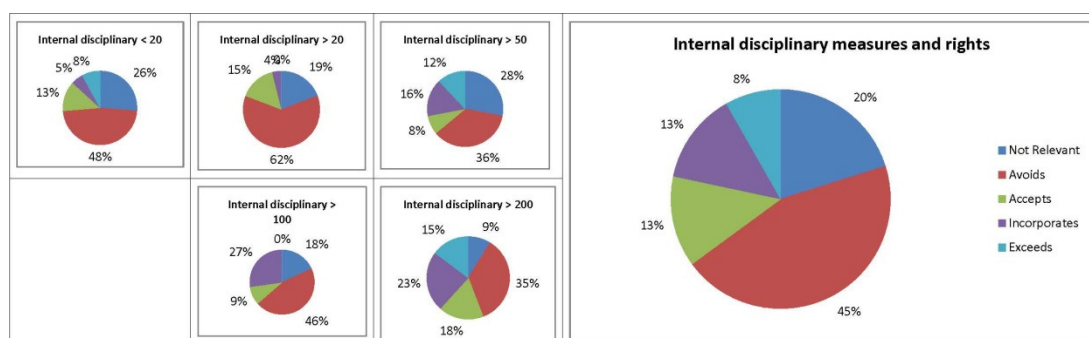
Appendix W-15 - Infringement of person's rights
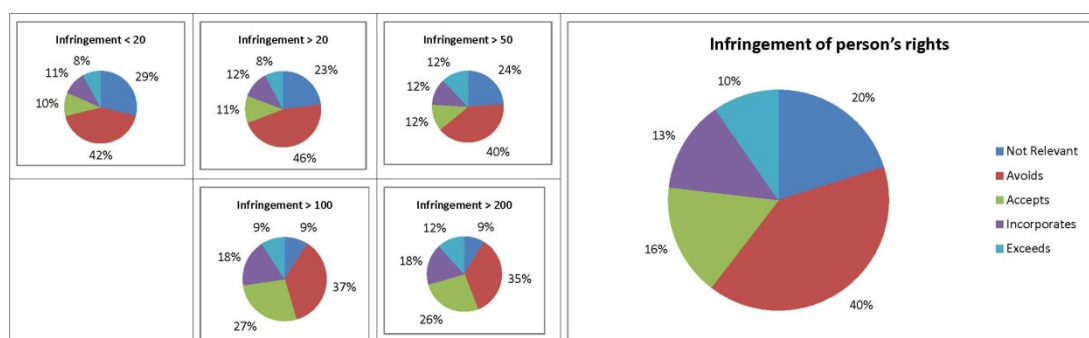
Appendix W-16 - Labour issues as basic human rights
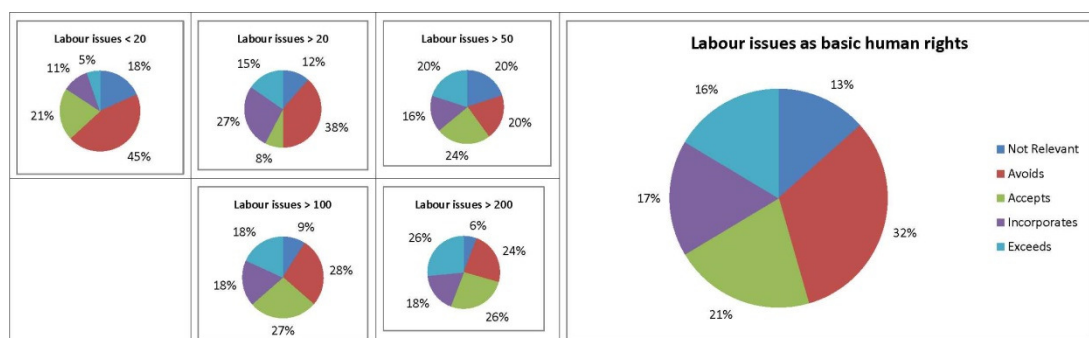
Appendix W-17 - Legal recognition of employees or self-employed persons

Appendix W-18 - Provision of decent conditions of work
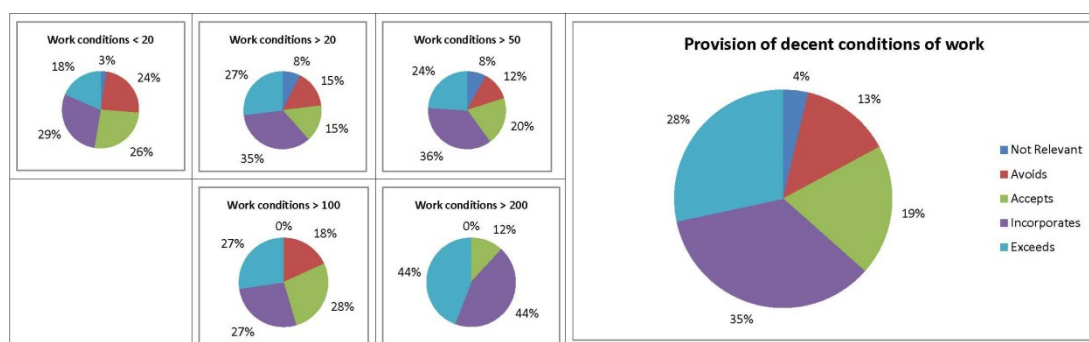
Appendix W-19 - Social dialogue with authorities and workers
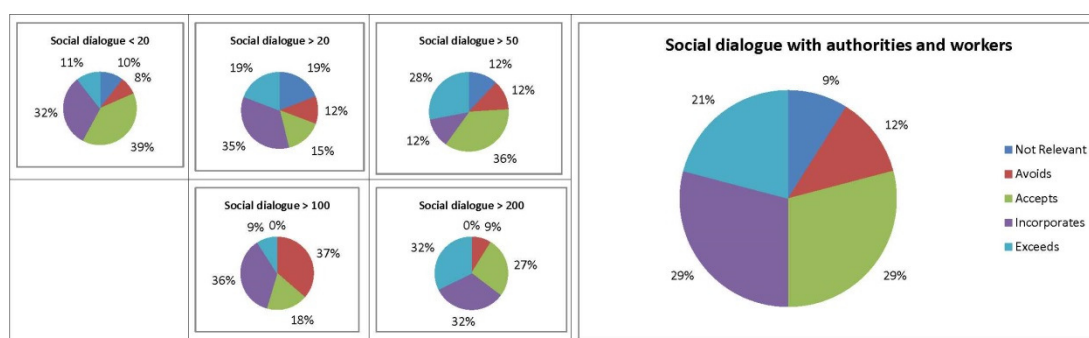
Appendix W-20 - Occupational health and safety policy
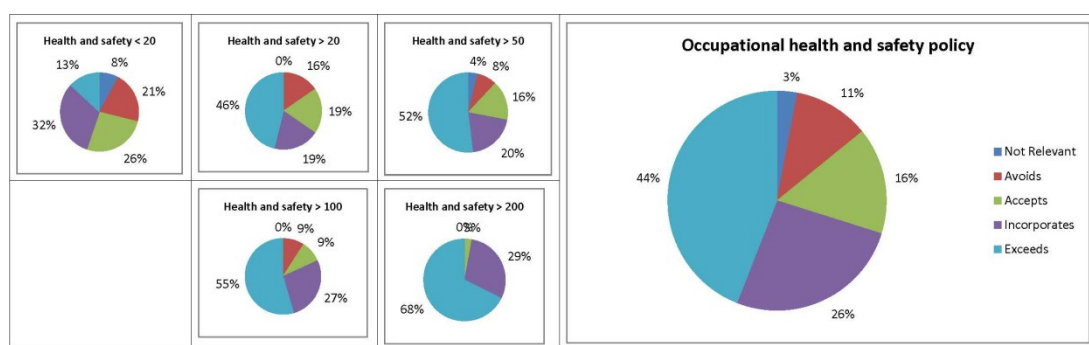
Appendix W-21 - Skills development, training, and advancement
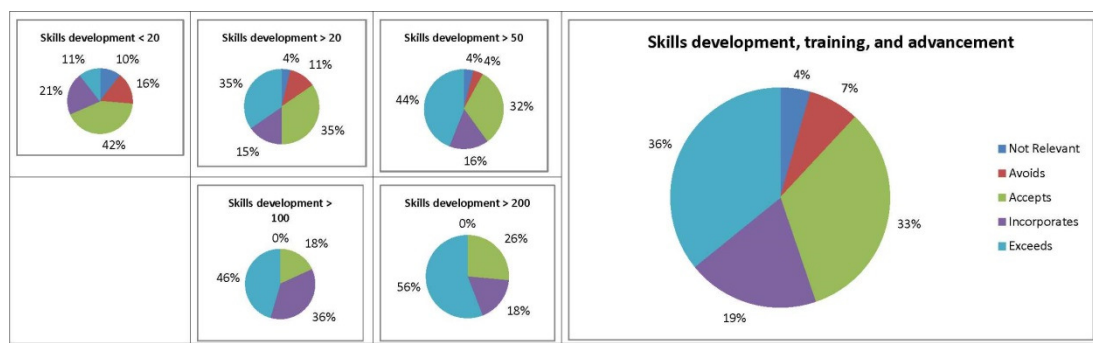
Appendix W-22 - Improvement of the prevention of pollution
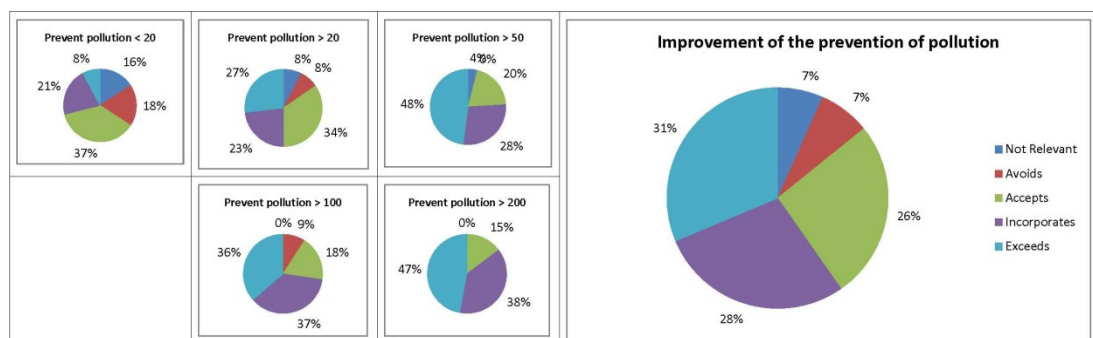
Appendix W-23 - Efficient use of resources
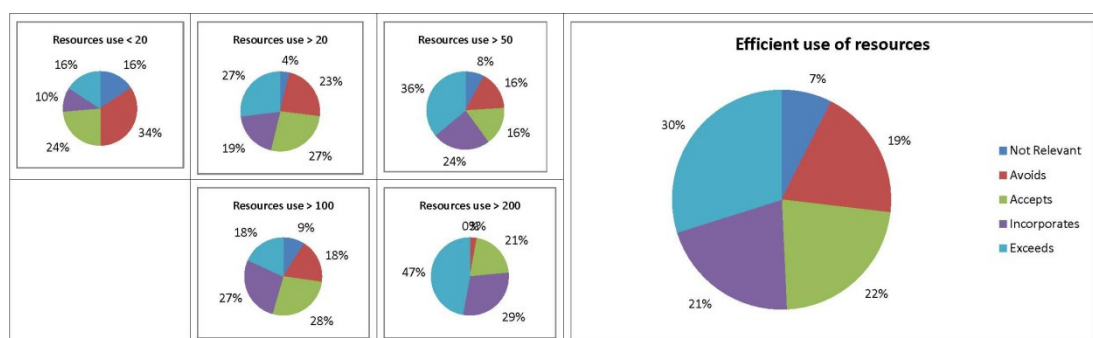
Appendix W-24 - Reduction of direct and indirect GHG emissions
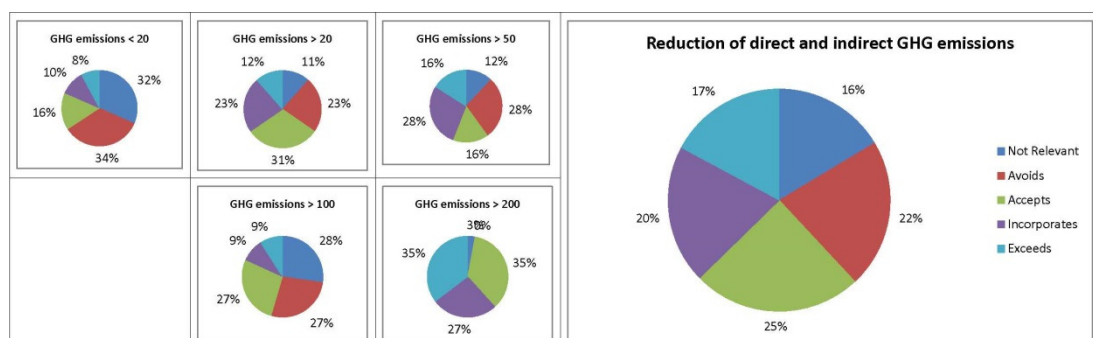
Appendix W-25 - Measures to eliminate adverse impacts on biodiversity
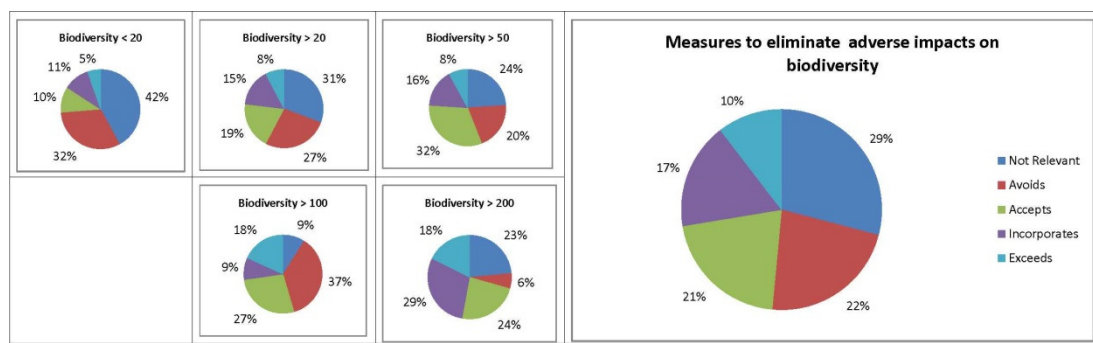
Appendix W-26 - Policies to counter the risks of corruption
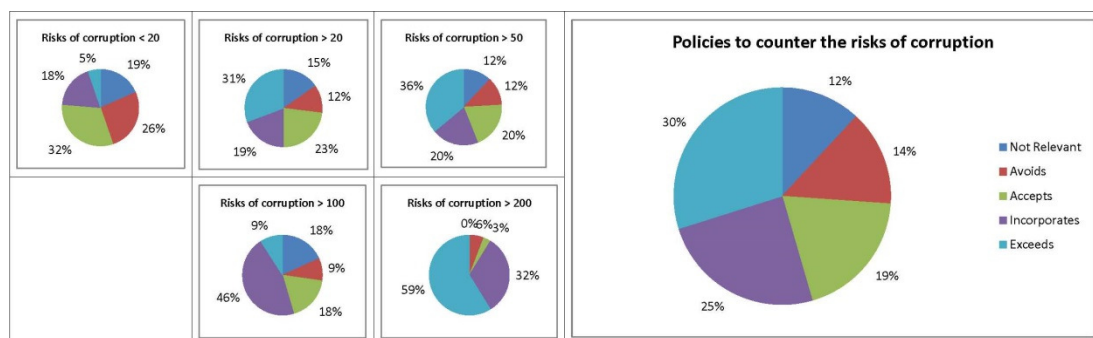
Appendix W-27 - Responsible political involvement
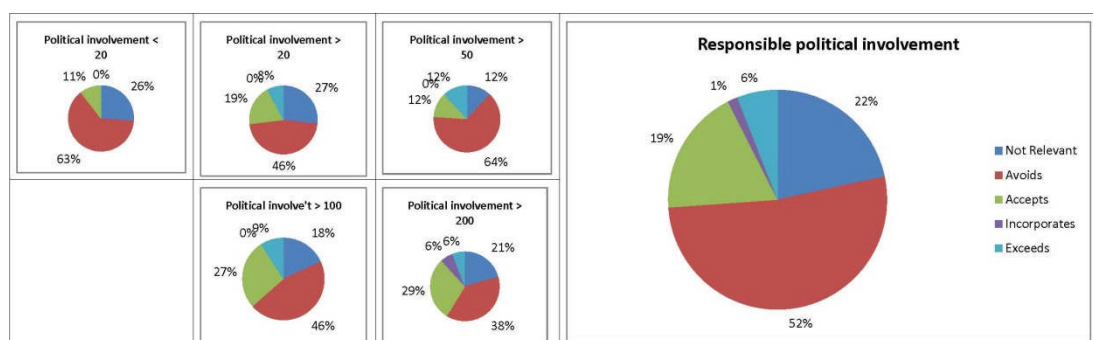
Appendix W-28 - Anti-competition laws and behaviour
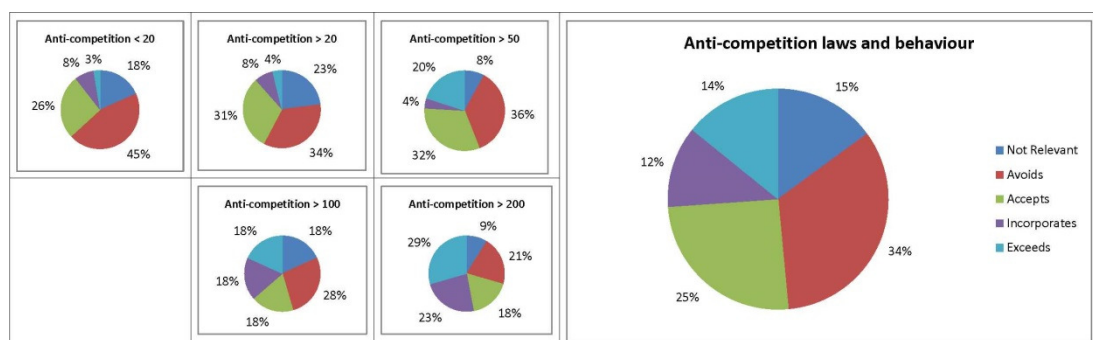
Appendix W-29 - Promotion of SR practices in the value chain
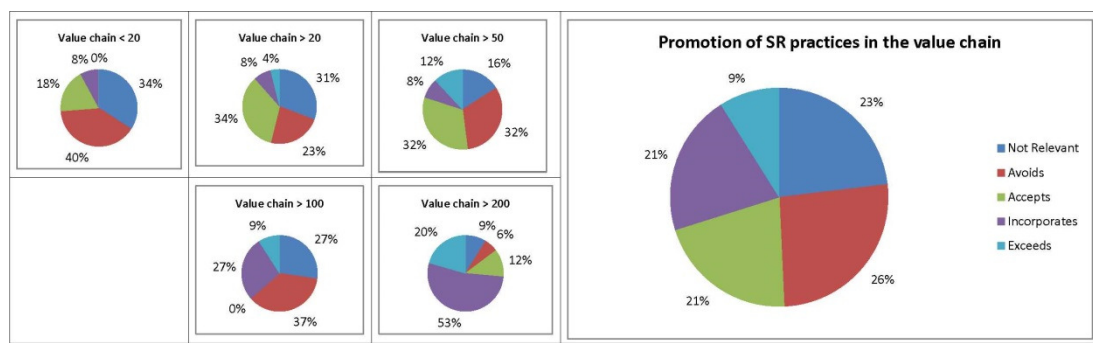
Appendix W-30 - Respect for property rights and knowledge
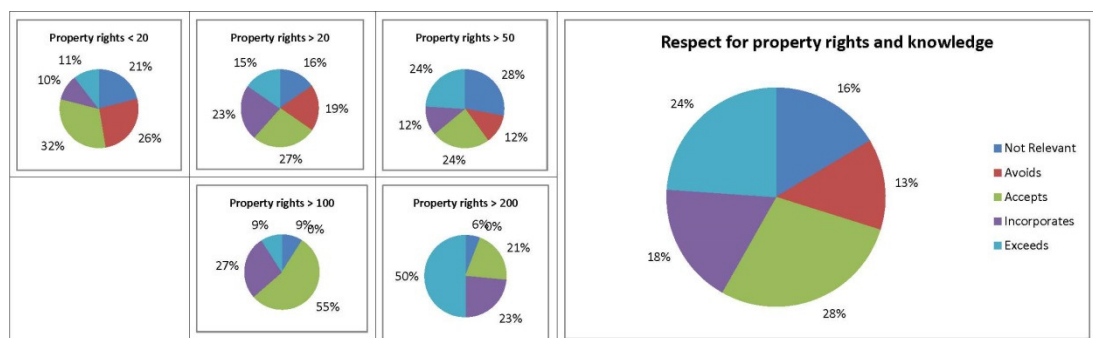
Appendix W-31 - Deceptive, communications with consumers
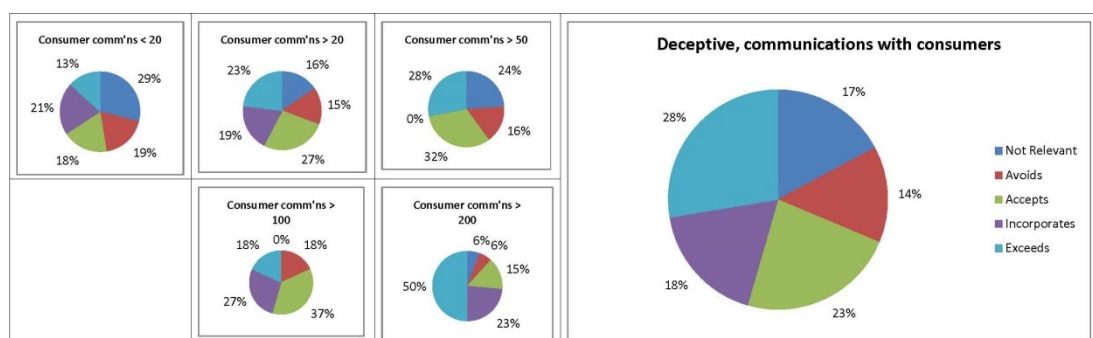
Appendix W-32 - Products and services that are safe for users
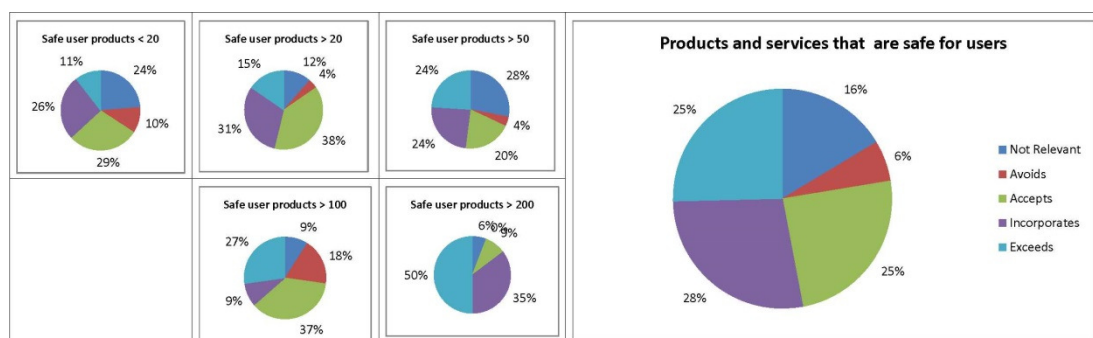
Appendix W-33 - Educating consumers to understand their choices
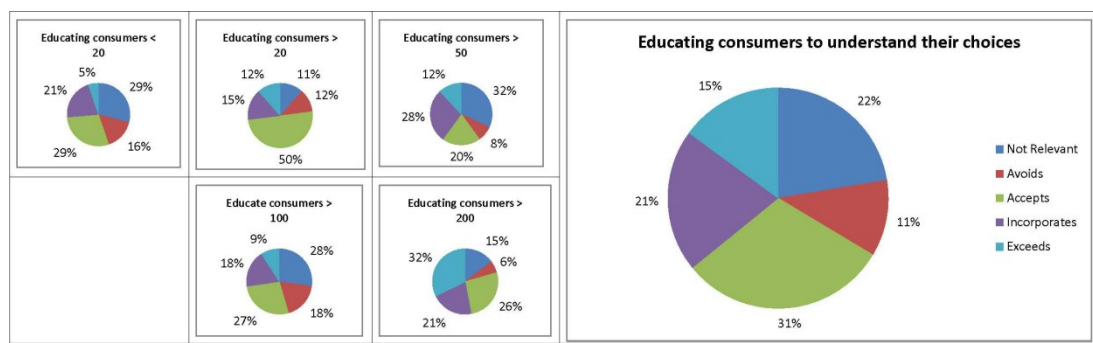
Appendix W-34 - Complaints and response to complaints
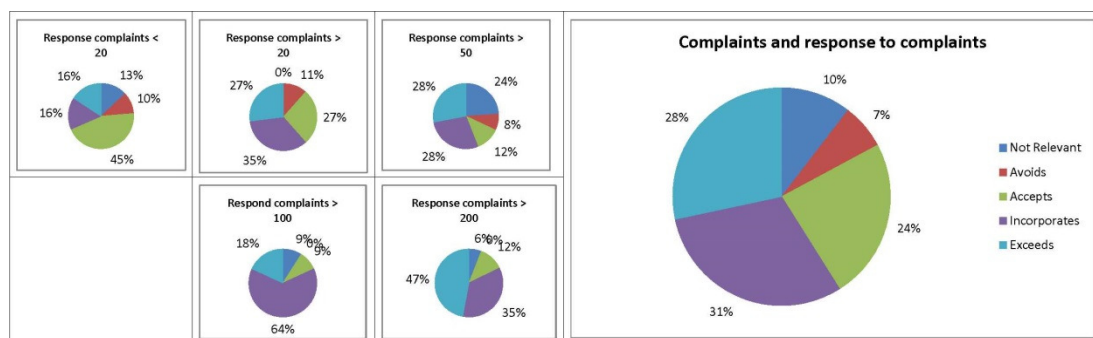
Appendix W-35 - Collection of personal data
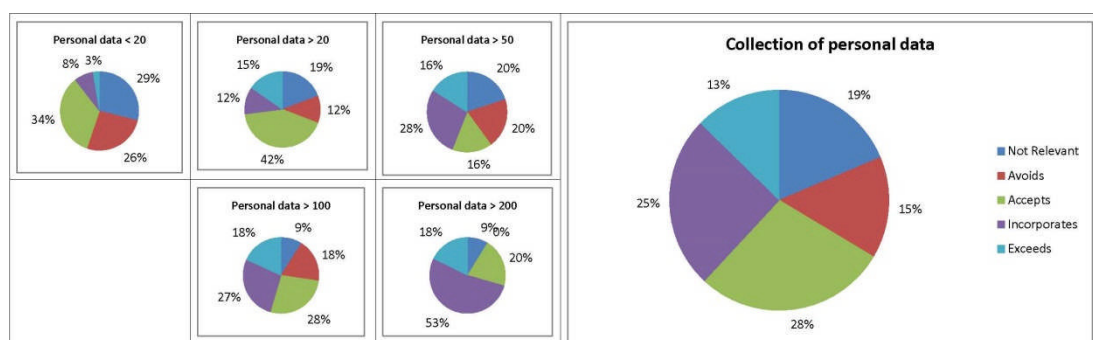
Appendix W-36 - Supply of essential services
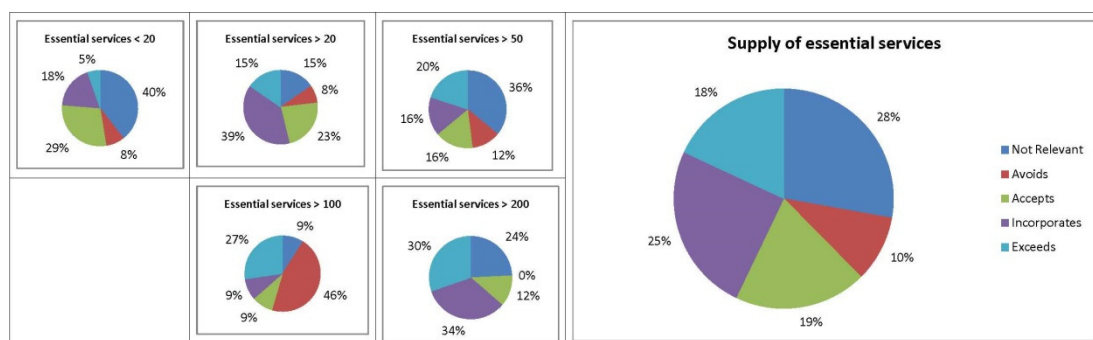
Appendix W-37 - Educating consumers about risks and precautions
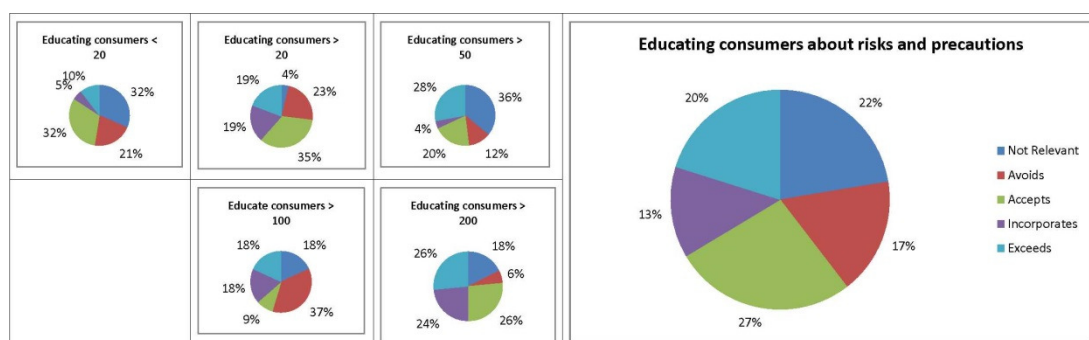
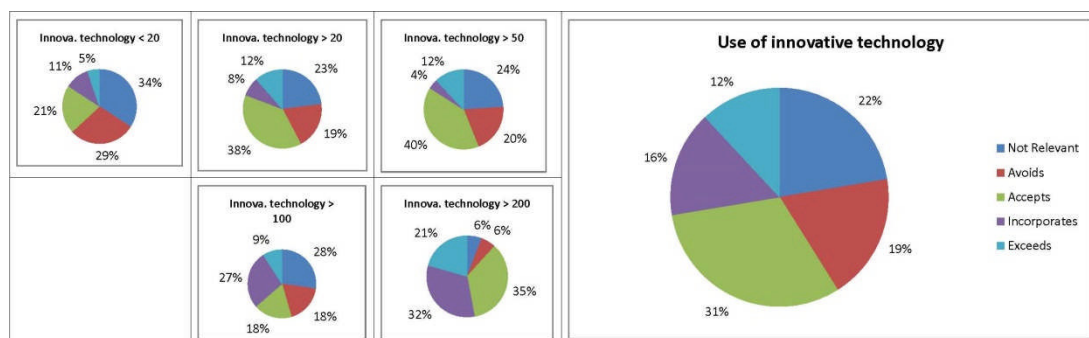# Appendix W-38 -Social investment and community development
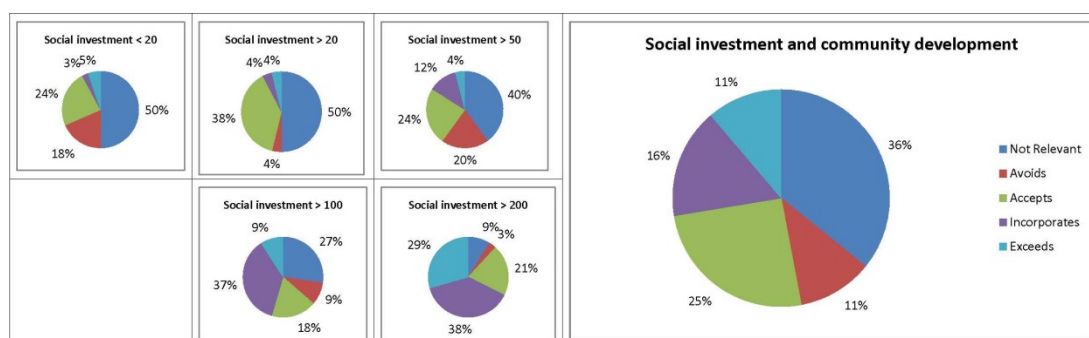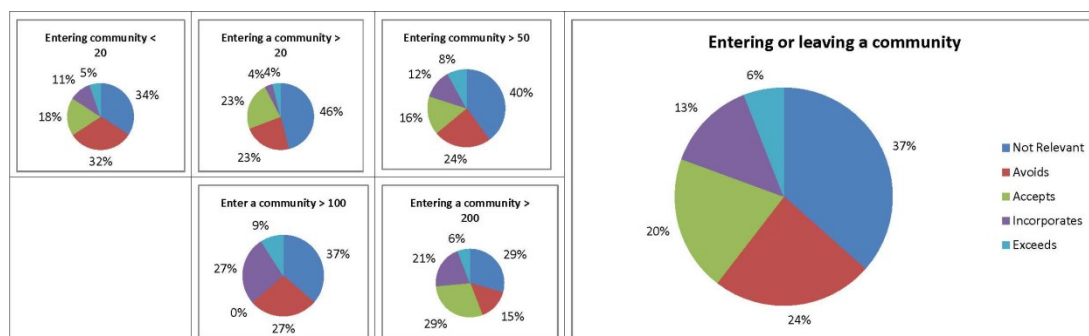

Appendix W-39 - Promotion of access to education
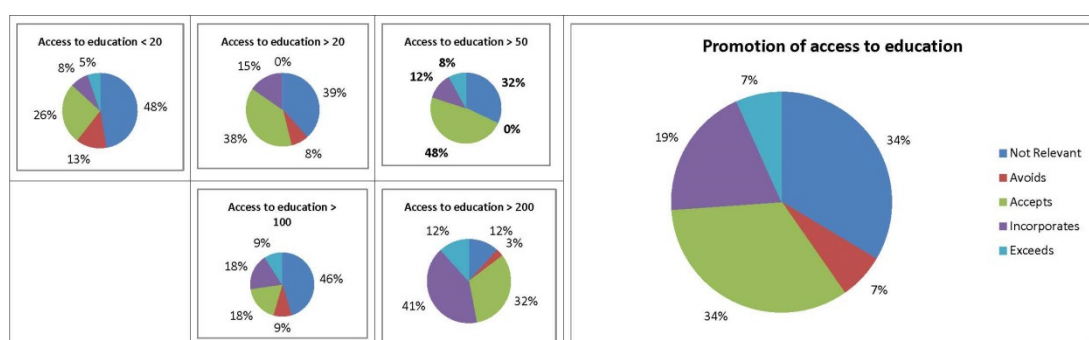
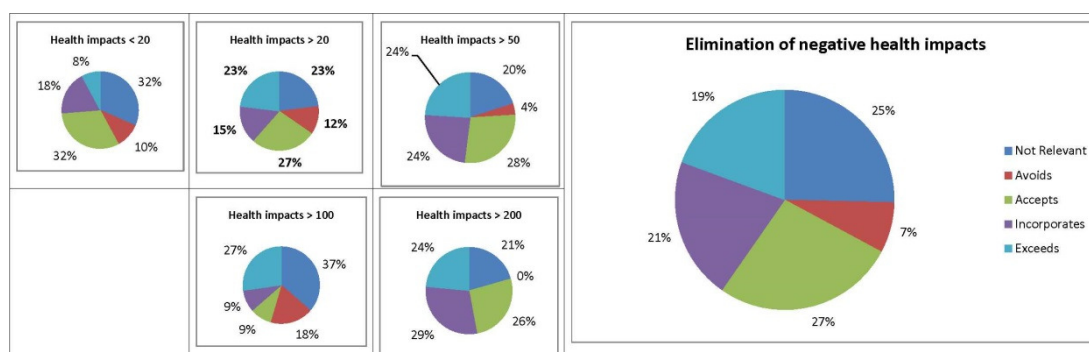# Appendix W-40 - Employment creation and employment
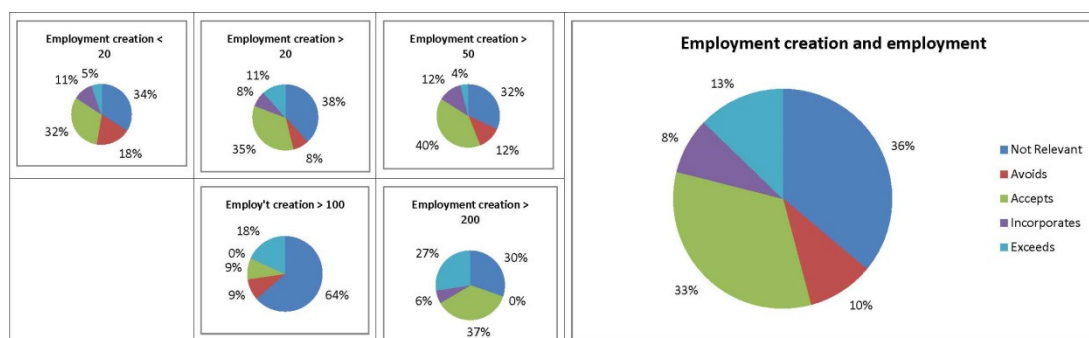
Appendix W-41 - Use of innovative technology

Appendix W-42 - Entering or leaving a community

Appendix W-43 - Elimination of negative health impacts

Appendix W-44 - Promotion of community development