www.iiste.org

# The Relationship between Corporate Strategy & Corporate Social Responsibility (a case study on Zarqa University)

Pro. Dr. Mohammed Al-Taee Zarqa University, Jordan Mohammed abed Hussein Altaee E-mail address: mohammed.abed.altaee@gmail.com

#### Amman, Jordan.

# \* This Article supported by Zarqa University

\*\*Mohammed Altaee, a professor of Management Information systems at Economic and administrative sciences faculty of Zarqa University, teaches and conducts research in management information systems, he took his BA in Accounting and administration science and master degree from Bagdad University and his Ph.D. from Mosul University. He is the author of twelve books and over forty articles about, organizational and management impacts of information systems, privacy, ethics, and strategic management.

#### Abstract

Corporate strategy and corporate social responsibility are very important issues in the current era, especially in light of the growing calls to strengthen the role of organizations in community service. Empirically, we can see that Corporate strategy is associated with Corporate social responsibility, such as attracting valuable employees as well as enhancing the company image and reputation. This research presents a theoretical and practical review that demonstrates the association between corporate strategy and corporate social responsibility Based on the literature and a case study of Zarqa university.

This article will explore the concept and the nature of corporate social responsibility (CSR) with an eye toward understanding its component parts by a pyramid of corporate social responsibility. Next, we plan to relate these component parts to adoption of CSR practices by Zarqa university. Finally, we present our conclusions to Stimulate Zarqa university leaders to take care and consider the importance of these issues in the future and make recommendation for further studies to stimulate other researchers to prepare researches on this important subject.

Keywords: corporate strategy; corporate social responsibility (CSR).

#### 1- Introduction

Prevailing consensus among researchers that it is difficult to reach a comprehensive definition of CSR, so Hopkins has commented that 'without a common language we don't really know that our dialogue with companies is being heard and interpreted in a consistent way' (Hopkins 2003, p. 125).

Carroll, 1979: 500 defined CSR as "incorporating the economic, legal, ethical and discretionary expectations that a society has for organizations in a given period of time."

Similarly European Union , 2001 indicated that for" being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing "more" into human capital, the environment and the relations with stakeholders. The experience with investment in environmentally responsible technologies and business practice suggests that going beyond legal compliance can contribute to a company's competitiveness. Going beyond basic legal obligations in the social area, e.g. training, working conditions, management-employee relations, can also have a direct impact on productivity. It opens a way of managing change and of reconciling social development with improved competitiveness". (EU, 2001: 6-7).

Perhaps the final comment should rest with Blyth, who has suggested that 'There is no one definition of what it takes to be a responsible corporate. The key is to have a rigorous process for identifying those responsibilities and fulfilling them. (Blyth 2005, p. 30)

# 2- THE STRATEGIC DIMENSION OF CSR

(Blyth, 2005) considers (CSR) as "the hot business issue of the naughtiest' (Blyth 2005: 30). (Ryan ,2002) referred that (CSR) has variously been described as a 'motherhood issue' (Ryan 2002: 302). (Consortium,2010) states that organizations in general and businesses in particular have to face the challenge of sustainability in a strategic and operational way. Corporate social responsibility incorporates the principles of sustainability, thus giving organizations a responsibility in this process as a relevant social actor. (Consortium,2010, 16)

Porter and Kramer (2006) defended that CSR has tendencies to be a strategic philanthropy, as it do not seem to ever be truly strategic or have effective philanthropy. Some empirical studies carried out in some countries

proved that CSR is a substantive strategic activity for the corporation Social responsibility has become a strong and irreversible part of corporate actions. When managed effectively, CSR programs and projects can create significant benefits in terms of reputation and returns as well as the motivation and loyalty of employees. CSR can also contribute toward strengthening valuable partnerships (Pearce & Doh, 2005).

Recent studies (Sharp, Zaidman, 2010) defend that organizations must act strategically regarding CSR activities in order to make CSR a source of competitive advantage.

Husted and Allen (2001) state that CSR strategies can create competitive advantages if used properly, pointing out that there is a positive association between strategic social responsibility actions and competitive advantage. Based upon a strategy of corporate social responsibility should be part of corporate strategy and not vice versa., other wise failure will be guaranteed. Once CSR becomes part of corporate culture and values, it is an internal resource that can generate competitive advantage (Castelo Branco, & Rodrigues, 2006).

# **3-Review of previous studies**

A study conducted by Anselmsson and Johansson (2007) in order to enhance understanding about classification VIP customers of different aspects of social responsibility when their evaluation and purchasing products and brand names of shops ration , The study found that the three dimensions of corporate social responsibility ( liability to the product, human responsibility , responsibility towards environment) as well as brand names contribute to building a mental picture . Moreover, the mental image showed that that will affect the consumer 's intention to purchase .

The aim of the study conducted by (Narwal, 2007) to detect social responsibility initiatives taken by the Indian banking sector , and that will help them enhance their performance in the year. The study showed that the bank has a positive view about social responsibility initiatives , has focused mainly on education , balanced growth of the different strata of society , health , as well as the focus of the most important social responsibility activities , which included customer satisfaction and environmental marketing .

A study conducted by the Centre (Caribbean Business, may 2004) when he was a standard consumer purchase traditional, which includes price, quality, and the appropriate equal, the study The study concluded that about 81 % of customers will move from the brand name to a company engaged in corporate social responsibility (Eweje and Bentley, 2006)

The study conducted by the College of Management at the University of Waikato in New Zealand UWMS SBN (2004) for 811 companies of different sizes small, medium and large aimed to identify the extent of the commitment of these companies in social activities and environmental study has come to the set of results was the most important to the majority companies had submitted time and money to community projects in which it operates, and that more than two-thirds of the companies went their contributions to charity, as the study showed that three-quarters of companies focused on staff training, and at the same time provide assistance to employees in supplement their studies and, finally, the study showed that companies rely on hiring decisions 57% of diversity.

In a study conducted by a working group chaired by Canada 's natural resources (Natural Resources Canada, 2003), which included a number of departments in the federal government, including the environment in order to better understand the motives, the application, the entrances, the challenges and obstacles that companies face when trying to progress in the exercise of their social responsibilities, as well as explore the role of government in promoting social responsibility. has been used as case studies of ten companies committed to the following activities: community and society as a whole, employees, customers, the environment, shareholders, suppliers, the study found that companies adopt a variety of strategies, including systems management, and tools that apply the practices of the process in turn support social responsibility, the study showed that all the companies have been active in the following areas: staff, society as a whole, and the environment. either software that showed the weakness was in the following areas : suppliers, customers, and shareholders.

The study showed for Hooghiemstra and Van Manen (2002) conducted on the 2,500 biggest companies in Holland, the importance of the growing ethical issues and social development in the dialectic of governance organization, and such issues can put non-executive managers in trouble when he does not share his point of view not of by members of the supervisory board or by the Board of Directors.

# 4-Problem of the study

The private sector in Jordan Facing significant challenges in their work and their interaction with the community in order to achieve the right response to the wishes and needs of the community and then the real belonging to the community and to achieve the concept of citizenship in their activities and take responsibility for all segments of society From here, modern organizations seeking to embrace the idea of social responsibility so that they become an integral part of its strategy to deal and interact with the environment , along with the main objective of these organizations and the goal of profit . This study focuses on the problem of the non-application of the concept of social responsibility could hamper the continuation of the company in its field in the long run ,

where there should be concessions for some financial returns to fund social activities in order to achieve a return continuously for periods of long-term, so the social responsibility helps the private sector institutions to enhance the credibility and confidence in their work, which is essentially to retain the best employees, and social responsibility to help in getting a reputation among consumers and investors. The problem of the study can be expressed as in the next major question: What are the main social responsibility (CSR) programs offered by the Zarqa University?

# **5-Research question**

The proposed research tries to answer the following questions:

- 1- Is there agreement on the concept and the nature of corporate social responsibility (CSR)?
- 2- What are the components of (CSR) by a pyramid of corporate social responsibility?

3- Are Corporate strategy and Corporate social responsibility important issues for the Zarqa university leadership?

4-To what extent is Corporate strategy associated with Corporate social responsibility in Zarqa university?

In the context of considering these questions, The Relationship between Corporate Strategy & Corporate Social Responsibility is explored.

# 6- Statement of the research objectives

This research aims at identify several objectives, there are:

1- The proposed research aims at identifying the concept and the nature of corporate social responsibility (CSR)

2- Explore the component parts of (CSR) by a pyramid of corporate social responsibility .

- 3-Relate this component parts to adoption of CSR practices by Zarqa university.
- 4-Stimulate Zarqa university leaders to take care and consider the importance of these issues in the future.

5- Stimulate other researchers to prepare researches on this important subject.

# 7- The pyramid of corporate social responsibility

(Carroll 1979)uses a " a four-part " conceptualization approach to depict CSR. This includes the idea that the corporation has not only economic and legal obligations, but ethical and discretionary (philanthropic) responsibilities as well. To be socially responsible, companies must meet different types of responsibilities identified in the figure 1. The basic responsibility (financial) is indicated at the bottom because organizations got out of business if they failed to meet their financial responsibilities(Carroll, 1979: 500).

# Figure 1 The pyramid of corporate social responsibility



Source: (Carroll, 1991)

The pyramid of corporate social responsibility is depicted in Figure 1. It portrays the four components of CSR, beginning with the basic building block notion that economic performance undergirds all else. At the same time, business is expected to obey the law because the law is society's codification of acceptable and unacceptable

behavior. Next is business's responsibility to be ethical. At its most fundamental level, this is the obligation to do what is right, just, and fair, and to avoid or minimize harm to stakeholders (employees, consumers, the environment, and others). Finally, business is expected to be a good corporate citizen. This is captured in the philanthropic responsibility, wherein business is expected to contribute financial and human resources to the community and to improve peoples the quality of life.

This implies that it is important to note that corporate social responsibility is not merely a collection of isolated practices or occasional gestures, nor does it involve initiatives motivated by marketing or public relations benefits. Instead, corporate social responsibility is a comprehensive set of policies, practices, and programs that are integrated throughout business operations, and decision-making processes that are supported and rewarded by top management. Importantly, social responsibility involves more than simply making a few charitable donations.

#### 8-Analyzing the strategic factors of CSR; Case study methodology

We have selected Zarqa university(\*) case that highlight their CSR strategies This article focuses on Zarqa university case, , which we consider being most clear in terms of CSR evolution and provided enough information for our research. We use the case to develop our framework and illustrate it with examples. In other words this section intended to identify what (CSR) efforts was used in Zarqa University.

Were analyzed dimensions of social responsibility by relying on a number of studies carried out by (Fisher, 2004; White, 2004; Hummels, 2004; Smith, 2003), which measure the responsibility towards the local community, employees, customers, suppliers, a responsibility towards the environment, and finally a responsibility towards the shareholders.

# (\*)Zarqa University works under the umbrella of Zarqa Company for Investment and Learning, a medium-sized specialist company in Jordan operating on the commercial basis. For more details about this company you can visit the following site: www.zu.edu.jo

**First. Strategic Vision and Mission.** *Zarqa University* Strategic Vision emphasize the CSR role, this role is considered one of the three elements of the strategic vision of the *Zarqa University*, which indicates "Distinction in the rendering of education, research and community services on the local, regional and international levels". The mission also present this role" The training and graduation of highly qualified manpower compatible with the needs of the local, regional and international markets, as well as conducting applied academic research for the development of local community".

# Second. Posture strategic factors involved in driving CSR change.

Beyond the analysis of CSR evolution in the form of postures, as suggested by(Basu and Palazzo ,2008), the analysis of *Zarqa University* case provides us with several conclusions related to the factors involved in driving CSR change. Table (1) summarizes the strategic factors that characterize each CSR stage.

CSR posture/strategic factor	Integrated	Citizenship
Vision statements, mission		Introduction of CSR values in
statements		vision, mission
Leadership	Top management leads internal change	
Authority structure	First CSR departments	
Differentiation strategy	CSR is used as a differentiation strategy but not necessary core to all operations	
Span and depth	Span: Starting with first Suppliers Depth: more processes, especially in core production	
Technology	CSR standards and cross organization measures	
Collaboration and partnership	Collaboration and dialogue with stakeholders	

#### Table (2) The strategic factors that characterize each CSR stage on Zarqa University case

**Third.** Establish department to deal with corporate social responsibility. *Zarqa University* formed a "Continuous Learning and Social Service Unit in 1997. The remit of the Unit has been to participate in achieving the university's mission about serving of society and strengthen its relations with the local community. Recently, *Zarqa University* also established what is named "Local Community Development Department" to enhance the CSR efforts through direct contacts with the local community.

**Fourth.** CSR is also being introduced as a subject of teaching. There are many teaching courses for students in the Economic & Administrative Sciences Faculty Celebes intended to provide students with CSR related knowledge and supporting them to deal with other aspects of economic activity in the future. As in the contemporary world it is increasingly difficult to imagine an economist or manager having no idea about problems in this field.

**Fifth.** Just as *Zarqa University* must respond to quality assurance conditions of Higher education ministry in Jordan, so reporting is one of the main tools for implementing corporate social responsibility. A report is usually

annual reviews of those issues which has been done and are of greatest importance for the university and stakeholders based on agreed scales in the field of CSR. (SES, 2012)

Sixth. The four-part " conceptualization approach to depicting CSR

The following analysis allows the assessment of the adoption of CSR practices by *Zarqa University* depending on the works of (Maignam, Ferrel and Hult1999). and is based on a set of questions regarding 4 different areas of CSR: Economical, legal, ethical, and altruistic.

**Economic Component** – First of all, *Zarqa University* is one of many economic basic units especially in Zarqa society and in Jordan society at all. As such, they have a responsibility to :

1-produce services that society needs, try to continuously improve the quality levels of services, **Zarqa University** leaders realize the need to focus on their customers' needs, There are well defined procedures to use to address customer's complaints. And;

2- Then making a profit. **Zarqa University** have been successful in the making an acceptable profit in the process. It has managed in a way that "can be" or "is" economically sustainable. It has to fulfill its contracts with suppliers in time, to pay itsemployees properly, concentrate on reducing operating costs, control employees' productivity levels ,etc, which can be difficult when is **Zarqa University** dealing with financial problems.

Legal Component – Legal responsibilities reflect a view of "codified ethics" in the sense that they embody basic notions of fair operations as established by lawmakers. Compliance with legal requirements is the minimum acceptable in CSR. To pursue their economic missions within the framework of the law Zarqa University obeys the laws and regulations promulgated by federal, state, and local governments, employers' associations , academic centers, high education institutions as the ground rules by which It work.. represent the attempt of *Zarqa University* to specify the type or nature of the responsibilities that go beyond compliance with the law. Top management strategies are clearly long term oriented, . Managers are well informed about relevant environmental laws, All of services comply with legal requirements, contractual obligations are always honored, managers strive to uphold the law and do the best to act in accordance with the laws governing the hiring and employee benefits.

**Ethical Component** - Ethics represents a whole set of moral principles written and unwritten, by which the company operates its nuclear level. Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights. *Zarqa University* recognized as a trustworthy organization, examples of the actions that reflect this component includes:

**1-Zarqa** University have programs that promote diversity in workforce (in terms of age, gender and ethnicity). Zarqa University actions show efforts to effectively manage diversity. Diversity management is the planning and instituting of systems and practices that maximize the potential of employees to contribute to organizational goals and develop employee capabilities unhindered by group identities. It is arguable that managers should effectively manage diversity because it is socially responsible.

2-At the other end of the scale of social concern for employees, *Zarqa University* works to help employees balance family and work pressures. For example, over three years it spent 20000 JD to build and renovate child-care centre within university campus. *Zarqa University* also has a generous leave policy for birth, adoption or family illness. Employees have six weeks on full pay and up to six months of unpaid leave with full benefits (Regulations & Instructions,1,2003). There is support for workers who want to improve their personal education inside and outside of the university, in the same direction there is discount for worker's suns who want to study at *Zarqa University(50% from study fees)*, It also gives what called "profit dividend for each employee yearly.. Employees follow procedures and professional standards (their task or mission is to build among employees the sense and culture of responsibility for the university and the style of its presence in, and relationships with, the external world )

**3-**The public relationship unit and contact employees have to provide complete and accurate information to all customers. A recent trend in *Zarqa University* is the publication of more information on the university's performance in the social area which could be seen as a strategy to regain public confidence in the university.

**4-**There are internal policies to attract, develop and retain talented people, representing relations with employees; and to prevent discrimination between employees with regard to salaries and promotions, the salaries oared are similar to the industry average and There is a congenital procedure for employees reporting misconduct (such as stealing or harassment)

**Discretionary(Philanthropic ) Component** These specific activities are guided by the desire of businesses to achieve social roles not required by law and not expected in an ethical sense, but yet are increasingly strategic, actions that are in response to society's expectation that businesses be good corporate citizens. This includes actively engaging in acts or programs to promote human welfare or goodwill. However, the needs of most communities extend beyond the resources available; businesses are often asked for more assistance than they can give, requiring priorities to be set. Accordingly, *Zarqa University* encourage Workers to participate in surrounding community civic organizations, There are exible policies that allow workers to coordinate their

work with their personal life, There is an internal program to reduce energy consumption and material waste, **Zarqa University** also encourage the development of partnerships with local and international universities and education institutions, support local sports clubs and cultural activities. In recent years, **Zarqa University** tried to have been going out of their way to behave in a variety of socially responsible ways. Our examples make it clear that corporate social responsibility takes many different forms. For a summary of some of The major ones are as follows, see Table 3.

Table 3.Forms of Socially Responsible Behavior   Local Community Social Responsibility Activity		Year
partners	Social Responsionity Receivity	1 cui
Zarqa Community	Free medical day	30/12/ annually
Jordan Community	Best Book Award	31/1/ annually
Jordan Community	Career Day (your chance at your fingertips)	21-22/4/
		annually
Zarqa Community	Graduation of police Friends (Zarqa Governorate Police Directorate)	9-13/5/ annually
Zarqa Community	Five Football League for females at Zarqa Governorate	16-17/5/
		annually
Zarqa Community	Zarqa Award for promising leaders for Zarqa Governorate schools	18/5/ annually
Jordan Community	University youth meeting (University violence)	15/11/2010
Jordan Community	A traffic safety conference for university students in Jordan in cooperation	15-16/12/2010
	with the Directorate of Public Security and the Central Traffic Department.	
Jordan Community	Poetry meeting (Zarqa events, the City of Culture).	19/12/2010
	Allow the use of university facilities (gym, playgrounds) for the local	27-28/4/
	community	annually
Zarqa Community	Allow the use of university facilities (gym, playgrounds) for the local	Open
	community	
Jordan Community	Astronomical observations Workshop in collaboration with JAS	30/10/ annually
Zarqa Community	Training community college students	annually
Jordan Community	Construction of a pedestrian bridge on the Highway of Amman – Zarqa	Total cost 32000 JD
Jordan Community	Conference on the Environment (Friends of the Environment)	1-5/1/2012
Zarqa Province	Establishing Computer Center	Total cost 8000
		JD
Alhawoz Governmental	Establishing lecturer Room	Total cost
Hospital		12000 JD
Zarqa Community	Contribute to the creation of gardens for the local community	Total cost
		30000 JD
Passengers Community	Equipping and furnishing the university mosque	Total cost
		70000 JD
Zarqa Directorate for	Furnishing offices	Total cost
Education		25000 JD
Zarqa Governmental	Computer Equipment	Total cost
Schools		20000 JD
Zarqa Governmental	Training school teachers in coordination with the Ministry of Education	annually
Schools		

Table 3.Forms of Socially Responsible Behavior

Source: Council accreditation and quality assurance, community service file (2012).

#### 9- Findings and conclusions:

Preceding analysis has not established the desired as established level of CSR performance. Thus Zarqa *University* must work more to improve their (CSR) performance by expanding their (CSR) efforts integrating (CSR) into corporate strategy by insuring the following subjects:

**1-**In order to promote the dissemination of the culture of social responsibility throughout the university, it is important for it to become a stated corporate value and, there are many tools to be applied in order to reinforce such statements and foster continuous implementation, like seminars, conferences, presentations in general, also using folders and social reports, intranet, internal communication and the Internet.

**2-** However, **Zarqa university** do not carry out regular and comprehensive reporting on CSR, as this entails many more benefits than just a message addressed to the general public aimed at improving the company's image. Thus, if a company intends to seriously transform its organizational behavior and culture towards CSR it should necessarily prepare regular reports without being concerned with their small direct marketing effect.

**3-** All types of conferences contribute to the dissemination of knowledge on CSR, *Zarqa university* does not carry out any Conferences concerned with CRS till now, We suggest *Zarqa university* carries out Conferences aimed at to discuss theoretical problems, important documents or focus on the exchange of experience and best practices, develops new concepts and implementation programmers, and finally transfers of knowledge and

www.iiste.org

dissemination of new ideas amongst groups not yet familiar with them.

**4-** study recommends more research in this area (corporate social responsibility) in other private universities in Jordan.

#### References

[1] Anselmsson, Johan and Johansson, Ulf (2007)Corporate Social Responsibility and the Positioning of grocery brands"An exploratory study of retailer and manufacturer brands at point of purchase, International Journal of Retail & Distribution Management, Vol.35, No.10, 2007, pp.835-856.from www.emeraldinsight.com/0959-0552.htm. cited on 3/3/2009.

[2] Basu, K and Palazzo, G. (2008). Corporate Social Responsibility: A process Model of Sense Making. Academy of Management Review, 33, 1:122-136.

[3] Blyth, A (2005), 'Business behaving responsibly', Director, vol. 59, no. 1, 30.

[4] Carroll, Archie B.(1979), A three-dimensional conceptual model of corporate social performance,". Academy of Management Review, 4 (4), 497-505.

[5] Castelo B., M., & Rodriguez, L. L. (2006). Corporate social responsibility and resource-based perspectives. Journal of Business Ethics, 69(2), 111-132.

[6] Comprehensive Reports for the results of Self Evaluation study, 8/2/2012.

[7] Consortium Symbiosis,2010, CORPORATE SOCIAL RESPONSIBILITY Strategies and Tools for Stakeholders Engagement - The HANDBOOK, Coimbra

[8] European union , (2001), Promoting a European framework for Corporate Social Responsibility; Green Paper, Commission of the European Communities, Brussels, 18.7.2001

[9] Fisher, J. (2004). Social responsibility and ethics: clarifying the concepts. Journal of Business Ethics, 52, p. 391-400.

[10] Hooghiemstra, R. and van Manen, J. (2002). Supervisory Directors and Ethical Dilemmas: Exit or Voice? *European Management Journal* Volume 20, Issue 1, February 2002, Pages 1-9.

[11] Hopkins, M 2003, 'The business case for CSR: Where are we?' International Journal for Business Performance Management, vol. 5, no. 2,3, 125-40.

[12] Hummels, H. (2004). A collective lack of memory. The Journal of Corporate Citizenship, Summer, 2004,14, p.18.

[13] Husted, B. W., & Allen, D. B. (2001, August). Toward a model of corporate social strategy formulation. Proceedings of the Social Issues in Management Division at Academy of Management Conference, Washington D.C., Washington, Estados Unidos, 61.

[14] http://www.cbe.wwu.edu

[15] Maignam, I., Ferrel, O. and Hult, G. (1999), "Corporate Citizenship: Cultural Antecedents and Business Benefits", journal of the Academy of Marketing Science, vol 27, 4, 455-469

[16] Narwal, Mahabir(2007) Corporate Social Responsibility of Indian Banking Industry, Social Responsibility Journal, Vol.3, Issue.4, pp.49-60. from www.emeraldinsight.com/0959-0552.htm. cited on 3/3/2009.

[17] Natural Resources Canada, (2003), For more information on this study please contact: Jim Frehs, Sustainable Development and International Affairs, www.nrcan.gc.casd-ddpubscsr-rsepdfcsr.pdf retrieved on 21/2/2009 from Google.

[18] Pearce, J. A. II, & Doh, J. P. (2005). The high impact of collaborative social initiatives. MIT Sloan Management Review, 46(3), 29-39.

[19] Porter, M.E. & Kramer, M.R. (2006), Strategy & Society: The link between competitive advantage and corporate social responsibility, Harvard Business Review, 84 (12), 78.

[20] Regulations & Instructions for Zarqa University; Basic Regulation, Number 1, 2003.

[21] Ryan, C 2002, 'The reputation wars', AFR BOSS. Retrieved June 22, 2006.

[22] Sharp, Ziva & Zaidman, Nurit (2010), Strategization of CSR, Journal of Business Ethics, 93: 51-71.

[23] Smith, N.C. (2003) Corporate Social Responsibility: Whether or How? California Management Review, 45.4, Summer, 2003, pp.52-76.

[24] The European Commission Directorate-General for Employment and Social Affairs, 2002.

[25] University of Waikato Management School and Sustainable Business Network (UWMS @ SBN). (2004).Sustainability practices of New Zealand business (a survey). Hamilton: Author. White, A. L. (2004). Lost in Transition? The future of corporate social responsibility. The Journal of Corporate Citizenship, Winter, 2004,16.