



Online-Appendix zu

„Corporate Social Responsibility: A Qualitative Analysis on the Strategy Formulation Process“

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APPENDIX A: Interviewee Overview

Nr.	Name* ¹	CSR Department Structure	CSR Strategy		Industry	Employees (approx.)
			Independent CSR strategy	General Strategy includes CSR strategy		
1	High Tech	CSR team	X		Information Technology	370.000
2	Smart Living	CSR team	X		Chemistry	33.000
3	Square 46	CSR team	X		Communication Technology	220.000
4	360 Degrees	CSR manager, working together with other departments	X		Carpet Manufacturing	750
5	World Cloud	CSR manager and CSR coordinator from every other department work together	X		Utility Vehicles	16.600
6	Light It Up	CSR manager and CSR coordinator from every other department work together		X	Outdoor Clothing, Sports Equipment	1500
7	Pencase	CSR team	X		Pharmaceuticals	90.000
8	Conscious Life	CSR team		X	Health	200
9	Bottle Neck	CSR team	X		Light Technology	33.000
10	Force One	CSR team	X		Real Estate	3500

Table A1: Interviewee Overview

*¹: Names of firms have been changed

APPENDIX B: Questionnaire

Introduction

- Thank you for your cooperation to speak with me
- About myself
- Topic: CSR Strategy formulation process
- Ask for permission to record
- Can you tell me what exactly your function in the CSR department is, how it is structured and since when it exists?

Topics

1 Corporate Responsibility

1.1 What is the scope of your corporate responsibility?

1.2 How do you define this scope?

2 Strategy Formulation

Which steps do you take to define a specific CSR strategy for your company? Which aspects are important? Do you use certain tools?

3 Relation to Main Business

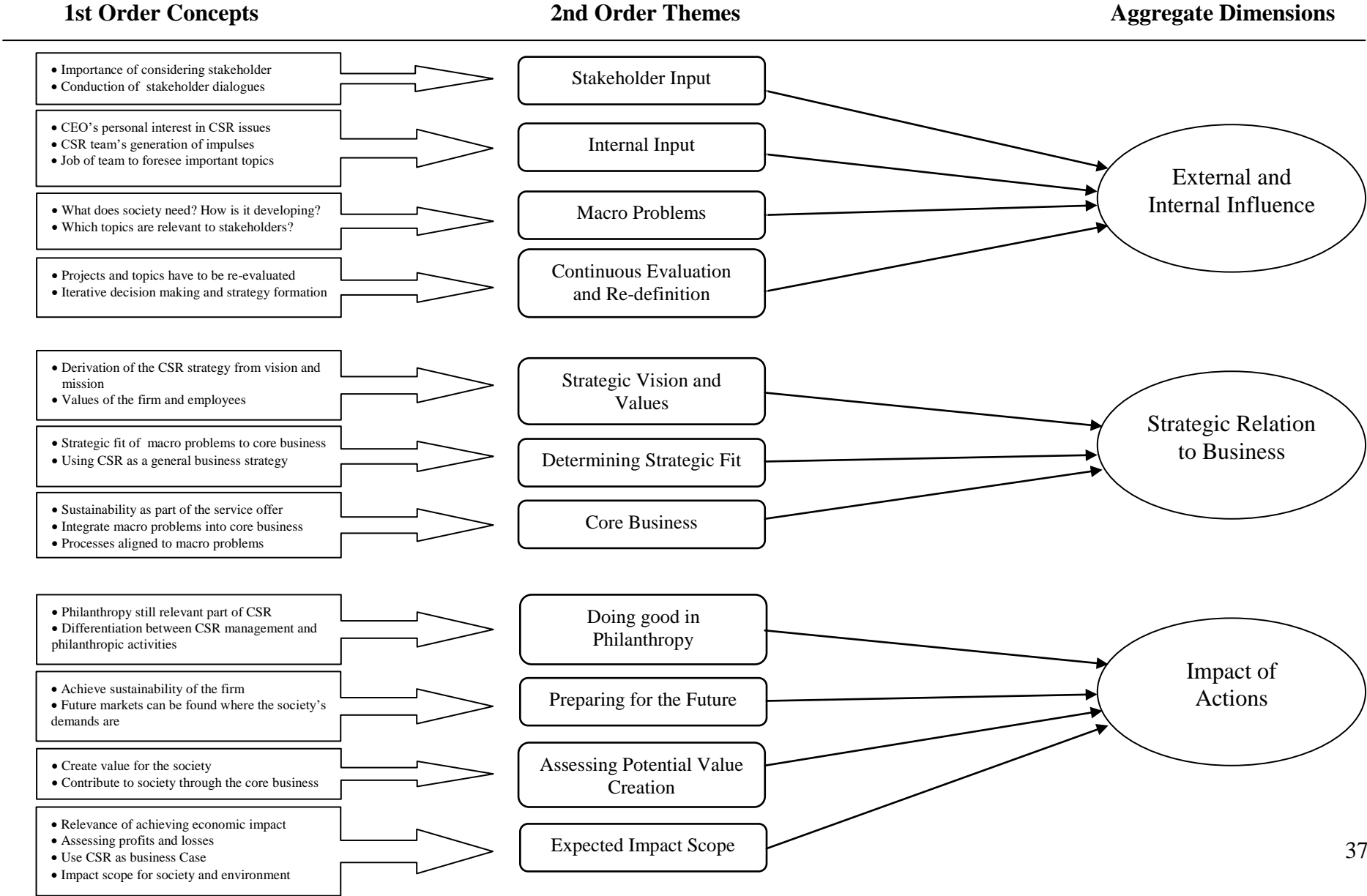
3.1 Is the CSR strategy integrated into the main business area? With which departments do you work together?

3.2 Does the view of CSR as a driver for innovation and efficiency play a role? If so, how do you take advantage of it?

End of Interview

- Is there anything else that comes to your mind which we have left out?
- Thank you for your time
- I will send you the thesis as soon as possible

APPENDIX C: Data Structure



APPENDIX D: Citation Examples

The following table shows exemplary citations which were not presented in the text, structured according to the codes.

2 nd Order Code	1 st Order Code
Stakeholder Input	Stakeholder consideration <ul style="list-style-type: none"> • “So you have to bear in mind to take the people with you, that you don't forget parts of the population.” (Interviewee 3, Square 46) • “Traditionally you have to integrate all the stakeholders or at least the most important ones.” (Interviewee 5, World Cloud)
	Stakeholder dialogue <ul style="list-style-type: none"> • “Exactly, we have a clearly defined process via employee surveys, interface-surveys et cetera for our internal stakeholders. But also occasion-related interchange formats; there is a process for the inclusion of executives in the strategy development and for communication. So basically, that's all highly systemized.” (Interviewee 6, Light It Up) • “Yes, we did a very intensive stakeholder survey, because everything you do which is relevant for the report, has to be auditable.” (Interviewee 2, Smart Living)
Internal Input	Internal team impulses <ul style="list-style-type: none"> • “We have regular coordination meetings in which we take into account what the current focal point is, where we want to put a focus in 2016 and so on. And that's basically the group meeting, in which we collectively discuss the question, how we want to develop it further.” (Interviewee 7, Pencase) • “He (sustainability coordinator in specific function) forwards, if you want to look at it this way, in a constant interchange, we develop ideas together, new strategies for our topic for the specific firm departments.” (Interviewee 10, Force One)
	Foreseeing important topics <ul style="list-style-type: none"> • “Yes, so I have already done a project like this in 2011, at the centennial, and believe me, it was way harder to anchor the questions, ‘Why do we take care of people searching for asylum here? Why do we do this now?’ If the whole media is speaking about it, then you don't have those problems.” (Interviewee 1, High Tech) • “Maybe one more aspect, in general regarding this dialogue. We really appreciate it and back it up, but for us the added value is different, we integrate the stakeholders actively, from our side and inform them, because we are mostly ahead of everyone. Mostly the stakeholder groups don't provide completely new impulses, or that we have to change the prioritization of our topics. It's rather a confirmation of topics we have already thought of and developed.” (Interviewee 6, Light It Up)

	<p>CEO personal focus</p> <ul style="list-style-type: none"> • <i>“Historically, we have a clear advantage because our owner [...] who founded the firm, is very passionate about a CSR oriented management.”</i> (Interviewee 8, Conscious Life) • <i>“We have the main topic sustainability and then we also have a department called corporate citizenship. This department addresses the social commitment of the firm and the owner. Because we are in private ownership and [...] has a very strong interest in social commitment.”</i> (Interviewee 10, Force One) • <i>“And, yes, with the taking over of the firm management by [...], it was anchored very systemized and all over in the company strategy and core business.”</i> (Interviewee 6, Light It Up)
Macro Problems	<p>Relevant stakeholder topics</p> <ul style="list-style-type: none"> • <i>“Hmm, and at the mother company they do it like this, every second year a stakeholder survey is conducted, hmm, all kinds of differing topics are surveyed there and it is asked: ‘Hey, how important is this actually to you?’ And this is also done in-house. And then you map those topics and evaluate, okay how important is it to stakeholders and how important to the firm’s success.”</i> (Interviewee 5, World Cloud) • <i>“For instance, last year we conducted a materiality matrix, where we did a survey, through a normal survey-monkey, in total we sent it to 505 employees and 570 external stakeholders. We had a return rate of intern 40 % and external 18 %. We basically just asked, with regard to the ISO 26000 which you probably know of, which action fields are important to you, or where do the external and internal stakeholders think that there is a need for action or a priority for Pencase.”</i> (Interviewee 7, Pencase) <p>Societal needs and developments</p> <ul style="list-style-type: none"> • <i>“And then there will be a point where you conduct a materiality matrix. And reflect the things you have to what is current right now, what is needed from society. And this can differ from country to country, and what is needed according to the situation.”</i> (Interviewee 1, High Tech) • <i>“Thereupon it was dealt with those topics, the resources are getting scarcer, the world is developing differently, and some things become necessary out of resource related reason.”</i> (Interviewee 7, Pencase) • <i>“There are many aspects influencing it and which are then reflected in the core business. Things which you haven’t thought of before, because they weren’t current then and which have gained importance through CSR and those developments.”</i> (Interviewee 7, Pencase)
Continuous Evaluation and Re-definition	<p>Refining projects and topics</p> <ul style="list-style-type: none"> • <i>“So we, two times a year we try to keep up with the strategy, evaluate and discuss how we can progress.”</i> (Interviewee 4, 360 Degrees) • <i>“So through a continuous monitoring with the external but also the internal stakeholders, all relevant personalities, the question ‘are we on the right track?’, because often this can change. Therefore to scrutinize this and not do it alone but rather to integrate external and internal stakeholders.”</i> (Interviewee 7, Pencase)

	<p>Iterative process</p> <ul style="list-style-type: none"> • <i>“And this is nothing which you start and then you finish it, instead now you sit there, and it's an iterative process, where things are always being validated, being sharpened, adapted. You learn back and connect everything.”</i> (Interviewee 1, High Tech) • <i>“You won't be able to handle everything at once, and the world is turning, things change. Consequently you have to adapt and scrutinize everything. And accordingly, it's always important to consider if it still fits. It is not a strategy that you develop and then it has to be used for the next 20 years. You rather have to always scrutinize it and see if you're still on the right track. Is the output right? And is the problem we once had still correct?”</i> (Interviewee 10, Force One)
Strategic Vision and Values	<p>Derivation of CSR strategy from vision and mission</p> <ul style="list-style-type: none"> • <i>“Hmm, for the strategy we sat together with the team, and thought about what we have right now and how we can put it in a nutshell. Our vision is [...], that is our goal as a firm and derived from this is our strategy. We did this at a workshop, without tools, just brainstorming.”</i> (Interviewee 7, Pensecase) • <i>“We are committed to the third sustainability development goal of the united nations, which is good health and wellbeing. And our strategic direction, our strategy revolves around this. We set a clearly defined mission [...].”</i> (Interviewee 8, Conscious Life) <p>Values</p> <ul style="list-style-type: none"> • <i>“Because it is always important that you consider the topics which move the firm.”</i> (Interviewee 5, World Cloud) • <i>“And there he [CEO] used this moment and said: ‘Okay, it would be time to reflect on ourselves and evaluate whether we have given us the right values as a firm.’ And then appropriate technology was used to conduct a survey with every employee.”</i> (Interviewee 1, High Tech)
Determining Strategic Fit	<p>Fit with core business</p> <ul style="list-style-type: none"> • <i>“The strengths of the firm belong in there, because traditionally money is not a CSR strategy, that is a nice philanthropic approach, and it is nice if you give money, but it doesn't have a strategic meaning. Instead it has to be connected with the firm, what the firm stands for, and then there will be much more than money.”</i>(Interviewee 1, High Tech) • <i>“It doesn't mean that you conduct a stakeholder survey and then they say: ‘Topic A is relevant to me’. And then you have to take it over one-to-one. You can also say, okay our stakeholders think this and this topic is important, but out of strategic reasons, which you describe, you can state why in your opinion other topics are more important. But usually those priorities are pretty congruent.”</i> (Interviewee 2, Smart Living) • <i>“It is always relevant that there is some relation to the firm or the core competencies of the firm.”</i> (Interviewee 9, Bottle Neck)

	<p>CSR as general business strategy</p> <ul style="list-style-type: none"> • “Everything is a process, and I wouldn't separate it, rather integrate CSR into the processes and in the long-term it is not about sustainability but our imagination of a responsible firm management.” (Interviewee 7, Pencase) • “I believe that with this starting position we are amongst the few lucky firms where we already have the commitment from the firm management really anchored internally. Therefore it was always our intention to align our processes this way.” (Interviewee 8, Conscious Life) • “That means that every strategic goal has important CSR aspects in it, and therefore this is an integrated process.” (Interviewee 8, Conscious Life)
Core Business	<p>Sustainability as part of service offer</p> <ul style="list-style-type: none"> • “The strategy process sustainability assumes that for us as a chemistry firm sustainability is a considerable part of our service offer on the market. In the best case we help our customers to achieve more with fewer resources.” (Interviewee 2, Smart Living) • “For example the topic digitalization. The chances it offers you, I am thinking of topics like sustainable product solutions, sustainable product portfolio which we are working on, it has a lot to do with digitalization. We say that through our products we can supply significant sustainability contributions.” (Interviewee 3, Square 46) • “Essential today is the aspect that sustainability criteria are really moving into focus of the business.” (Interviewee 2, Smart Living) <p>Integration into core processes</p> <ul style="list-style-type: none"> • “Because we operate in this environment and of course we emit CO2, we produce waste. How can we, with our business operations, generate as little damage as possible? Basically protect resources, even if we want to and have to continue to operate the business” (Interviewee 10, Force One) • “It's about green products which doesn't mean to produce green tablets, but rather to look at the processes and the material we are using and for example already consider sustainability aspects when ordering material. That you evaluate, how can I improve this process? Use less water or less energy.” (Interviewee 7, Pencase)
Doing good in Philanthropy	<p>Philanthropic part</p> <ul style="list-style-type: none"> • “Exactly, we have a traditional part where we donate and sponsor differing stakeholders, NGO's, universities, but where we also work together with associations and either provide products or donate money. That's the traditional part of CSR, kind of philanthropic part.” (Interviewee 9, Bottle Neck) • “But we also say that the CSR strategy is not only focused on the products, but rather takes in all kinds of topics.” (Interviewee 5, World Cloud) <p>Philanthropic activities differentiated from CSR management</p> <ul style="list-style-type: none"> • “We have the main topic sustainability and then we also have a department called corporate citizenship. This department addresses the social commitment of the firm and the owner.” (Interviewee 10, Force One)

Preparing for the Future	<p>Sustainability of firms</p> <ul style="list-style-type: none"> • <i>“How can we not only avoid this problem but also turn it into a strength of the firm? That is what I imagine when I think of the sustainability of firms.” (Interviewee 1, High Tech)</i> • <i>“[...] If you have more and more customers who say: “ We want to save 30 percent energy with this product and we expect you as our supplier to solve this problem”, then you can whine about this as long as you want but at some point you will have to do it, otherwise you’ll be gone from the market.” (Interviewee 2, Smart Living)</i>
	<p>Future markets</p> <ul style="list-style-type: none"> • <i>“This necessity isn't only coming from regulations but from the markets.” (Interviewee 2, Smart Living)</i>
Assessing Potential Value Creation	<p>Creating value for society through business</p> <ul style="list-style-type: none"> • <i>“The background of this is that we as a firm see ourselves as part of the society, and with everything we do we want to create value for the society through our core business.” (Interviewee 8, Conscious Life)</i> • <i>“What does the firm stand for, where am I strong? And then you can take a look around and identify what the topics in the society are. [...] you find the relation to the firm and then you can say “okay, this is also relevant to us as a firm.” (Interviewee 1, High Tech)</i>
	<p>Core business contribution to needs</p> <ul style="list-style-type: none"> • <i>“That means it was a new innovation, it is on the market, and is now being offered by other suppliers as well. Here a new innovation was driven, which is efficient [...] and that's exactly what we want from a sustainable innovation, to reduce the CO2 emission.”(Interviewee 10, Force One)</i> • <i>“How can we, with our business operations, generate as little damage as possible? Basically protect resources, even if we want to and have to continue to operate the business.” (Interviewee 10, Force One)</i>
Expected Impact Scope	<p>Achieving economic impact through projects</p> <ul style="list-style-type: none"> • <i>“And that also means that you have to scrutinize it down to topics such as revenue generation and opportunities and risks in the markets, in order to say that something is really significant to us.” (Interviewee 2, Smart Living)</i> • <i>“The innovations, if we consider those product innovations which emerge out of such things, they have a very strong potential to differentiate themselves from the competitors.” (Interviewee 7, Pencase)</i>

	<p>Relevance of loss and profit</p> <ul style="list-style-type: none"> • <i>“Essential today is the aspect that sustainability criteria are really moving into the focus of the business. And therefore loss and profit also become relevant. And in my opinion that is a very positive development, because if you only want to do good things because of a social conscience or of whatever, then it will never be really important. For a firm only matters what brings profits and no losses.”</i> (Interviewee 2, Smart Living) • <i>“CSR has economical components as well. In our opinion a economical perspective is the foundation for every social commitment.”</i> (Interviewee 8, Conscious Life)
	<p>CSR as business case</p> <ul style="list-style-type: none"> • <i>“CSR is somehow also a business case for us.”</i> (Interviewee 8, Conscious Life) • <i>“Those are requirements addressed to us, which have a sustainability aspect but are business to us.”</i> (Interviewee 2, Smart Living)
	<p>Contribution to society and environment</p> <ul style="list-style-type: none"> • <i>“Where do we have a chance to offer something? In which topics do we have an impact? Basically how the GRI proposes to do and where can we realize something together?”</i> (Interviewee 7, Pencase) • <i>“How can we realize our responsibility, what can we do?”</i> (Interviewee 10, Force One)

Table D1: Citation Examples

Declaration of Honor

“I do solemnly declare that I prepared this thesis independently and that the thoughts taken directly or indirectly from other sources are indicated accordingly. The work has not been submitted to any other examination authority and also not yet been published.”

Munich, December 20, 2016

Marie Wehinger _____