Organizational stages and cultural phases: A critical review and a consolidative model of CSR development

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Abstract

Based on a stakeholder-oriented conceptualization of CSR, this article offers a multi-dimensional, dynamic perspective that integrates moral, cultural and strategic aspects of the CSR development process, together with its organisational implications. Therefore, the authors link existing stage models of CSR development with stakeholder culture and social responsiveness continuums and provide a consolidative model that highlights a seven-stage development process toward CSR, articulated around three cultural phases (i.e., CSR reluctance, CSR grasp and CSR embedment). In a context in which literature on CSR development and implementation tends to be overly segmented, this consolidative model integrates organisational values and culture together with management processes and operations. In its emphasis on the importance of the organisational context and characteristics in analyses of organisations' CSR development, the proposed consolidative model offers novel research perspectives and highlights the relevance of adopting a phase-dependent approach.

In the last few years, companies have begun to move beyond traditional philanthropy and basic compliance into a new kind of corporate and social responsibility.

—Jane Nelson, Director of the CSR Initiative, Harvard Kennedy School of Government

Introduction

As socioeconomic actors demand more than ever that organisations demonstrate their economic, legal, ethical and discretionary responsibilities (Carroll 2004; Margolis and Walsh 2003), corporate social responsibility (CSR) has become a primary concern for contemporary business activities. A growing number of organisations support and conduct social and environmental programs, develop ethical codes of conducts and charters, work in partnerships with nongovernmental organisations (NGOs) and international federations, collaborate within CSR networks (e.g., Business for Social Responsibility, CSR Europe) and attempt to position values and ethical considerations at the heart of their business model and organisational culture. Through such CSR-related initiatives, organisations undertake to fulfil their accountability to society.

For decades, scholars have focused primarily on the definition and ethical foundation of CSR-related concepts (Carroll 1979; Windsor 2006; Wood 1991). The field of CSR studies comprises profuse approaches, theories and terminologies that are diverse, ambiguous and often complex (Garriga and Melé 2004). In addition, marketing and management scholars have worked extensively to establish potential business rationales for CSR and investigated the effects of CSR commitment on reputation and financial performance (e.g., Burke and Logsdon 1996; Ellen et al. 2006; Margolis and Walsh 2003).

Yet academic literature, until recently, more rarely has considered the organisational and practical aspects of CSR implementation by an organisation (Lindgreen et al. 2009). Although CSR often represents a strategically essential orientation for the organisation, few

comprehensive models analyse the adaptation of existing strategic policies, organisational culture and practices to a CSR perspective, prompting Smith (2003) to argue that the time had come to address how, rather than whether, to commit to CSR.

Scholars thus endeavour to answer concerns and engage in efforts to conceptualise CSR according to a more dynamic and implementation-oriented perspective, with the goal of understanding how CSR unfolds in organisations and what triggers organisational engagement in CSR initiatives. This emerging research stream features both conceptual developments and empirical investigations, notably those related to an understanding of the internal and external factors of social change in organisations (e.g., Aguilera et al. 2007; Basu and Palazzo 2008; den Hond and de Bakker 2007) and the design and structure of CSR strategies and policies (e.g., Heslin and Ochoa 2008; Maon et al. 2009; Russo and Tencati, 2009). Reflecting trail-blazing CSR typologies and conceptualisations (Eells 1956; Walton 1967; Zenisek 1979), a growing body of academic and managerial literature also deals with the organisational developments required to integrate CSR principles into business models and processes (e.g., Dunphy et al. 2003; Mirvis and Googins 2006; Zadek 2004). These conceptualisations generally rely on the idea of a level-by-level process along which internal capabilities gradually get applied to societal issues and drive CSR development. However, researchers do not always agree on the description and articulations of the various organisational stages of CSR development, their respective content, the key leverages of the organisational progress on the CSR path or the theoretical foundations supporting various models, which suggests the need for a consolidative perspective of the many models of CSR development.

Furthermore—and despite the widely accepted viewpoint that the changes required to progress toward CSR often require fundamental shifts in organisational culture (Doppelt 2003; Lyon 2004)—analyses of the organisational and cultural implications of the CSR

development process remain underdeveloped or only partially evoked in existing models. Moving into the later stages of CSR development nonetheless requires members of the organisation, both individually and collectively, to make sense of the CSR concept and internalise CSR values at all levels (Basu and Palazzo 2008). In particular, to integrate CSR principles into an organisation's long-term strategy and decision-making criteria, the organisation must make the transition from an utterly economy-driven culture to a more value-laden culture (de Woot 2005) and from a negative duty-based morality (which leads the organisation to prevent corporate actions that can harm others) to the incorporation of a positive duty-based morality that spans institutional, organisational and individual levels and leads the organisation to advocate a willing, active commitment to help others obtain their best (Swanson 1995, 1999). That is, the organisation must build on corporate values to create an organisational culture that promotes openness, does not focus solely on self-interest and adopts other-regarding sentiments (Jones et al. 2007). Organisational culture also must lead the organisation in redefining members' relationships and altering its interactions and collaborations with stakeholders and the environment (Etzioni 1988).

In a context in which CSR-related literature tends to be segmented according to the various aspects of the CSR development process, we need integrative frameworks that provide a more comprehensive perspective on CSR development (Swanson 1999). In particular, to offer such a perspective on corporate progression toward CSR from a stakeholder-oriented view, we undertake a critical review of existing CSR development models based on psychology, organisational and business and society literature to provide a descriptive, integrative model of CSR development on which further research efforts might build. Our seven-stage consolidative model of CSR development revolves around three cultural phases (CSR reluctance, CSR grasp and CSR embedment) and highlights both underlying rationales for and key dimensions of CSR development. By stressing

complementary linkages among existing models of CSR development, the morally based stakeholder culture continuum developed by Jones et al. (2007) and Clarkson's (1995) continuum of corporate postures toward social responsiveness, we help consolidate cultural, moral, strategic and organisational elements that characterize an organisation at different stages of its CSR development.

First, our consolidative model emphasises that CSR development implies a deep comprehension and integration of the moral and cultural evolution that CSR demands. This assumption stems from the idea that organisational culture shapes the context within which organisations design and operationalise their strategy and politics and exerts considerable influence on the organisation's CSR development (Berger et al. 2007). Thus, our model differs notably from existing CSR development models, in that it highlights the importance of the organisation's evolution from a CSR-unsupportive to a CSR-supportive culture through its development of integrated CSR programs and policies.

Second, by addressing the progressive recognition and integration of social concerns conveyed by internal and external stakeholders into the organisation's strategy and decision-making processes, our model intrinsically links the degree to which the organisation understands and addresses stakeholder demands – that is, the morally based stakeholder culture of the organisation (Jones et al. 2007) – and Clarkson's (1995) conceptualisation of corporate strategies of social responsiveness. Thus our model explicitly acknowledges the strategic nature of CSR development and highlights that a stakeholder culture (which we posit represents a key form of leverage in the development of a CSR-supportive organisational culture) significantly conditions the organisation's responsiveness to social issues and thus prompts or prevents CSR development.

From a managerial perspective, our model provides a descriptive basis that stakeholders and managers may use to evaluate where their organisation stands in the CSR

development process. From a research perspective, our integrative model also offers a comprehensive basis on which to build further conceptual and empirical efforts aimed at assessing how CSR unfolds in organisations. In particular, we argue that more prescriptive investigations should address the change motors that drive CSR development within organisations.

The remainder of this article proceeds as follows: We first present a brief conspectus of CSR and stakeholder-related theories and define CSR as a stakeholder-oriented construct. We then focus on CSR development models, noting the critical importance of imagining CSR development as a culturally dependent process, outline some key social responsiveness models and present a comprehensive review of existing stage-based models of CSR development. On the basis of this conceptual background, we introduce and develop our consolidative stage model of CSR development, together with the key cultural phases that it reflects. Finally, we conclude by discussing some implications and limitations of our work.

CSR and Stakeholder Theory

In the extended history of the evolution of the definition and concept of CSR and its related notions (i.e., corporate social performance, corporate citizenship, corporate sustainability), significant ambiguity and complexity arise (Carroll 2008; de Bakker et al. 2005). Garriga and Melé (2004) categorise CSR-related theoretical conceptualisations into four groups: instrumental, political, integrative and ethical approaches. The instrumental approach regards CSR as a direct or indirect means to a specific end: profits. Political theories emphasise the social rights and duties associated with the social power of the organisation, whereas the integrative approach includes theories that assert organisations should integrate social demands, because they depend on society for their continuity, growth and mere existence. Finally, ethical theories understand the relationship between business and society as

embedded with ethical values; therefore, organisations should adopt social responsibility as an ethical obligation, above other considerations.

The lack of a formal, up-to-date consensus about the CSR construct is reflected in the emergence of manifold conceptualisations that fundamentally vary in their recognition of the nature of CSR commitments, ranging from voluntary practices that depend on corporate discretion (e.g., European Commission 2001; Kotler and Lee 2005) to moral obligations and binding activities that respond to societal expectations (e.g., Carroll 1979; Jones 1980). Furthermore, they differ in their identification of the groups toward which the organisation should be responsible—shareholders (e.g., Friedman 1970), internal stakeholders (e.g., Drucker 1984), specific internal and external stakeholders (e.g., CSR Europe 2003) or society at large (e.g., Davis and Blomstrom 1975). In Table 1, we offer some key CSR definitions and emphasise their key features (i.e., nature of CSR commitments, theoretical approach, focus of CSR commitments).

Insert Table 1 about here

These conceptualisations predominantly rely on the idea that CSR pertains, at least to some extent, to social expectations in the organisation's environment and therefore requires those organisations to acknowledge they operate not in just a universe of shareholders but rather within larger networks of financial, political and social members, all of whom put pressure on the organisations (Martin 2002). According to this stakeholder perspective, the organisation is a constellation of converging, competing interests, each with intrinsic value, and a place of mediation at which these varying interests of different stakeholders and society can interact.

Stakeholder theory, as adopted by management literature for its descriptive accuracy, instrumental power and normative validity (Donaldson and Preston 1995), has emerged as crucial for understanding and describing the structures and dimensions of business and societal relationships (Carroll 1993; Wood and Jones 1995). It helps specify the groups or persons to whom companies are responsible and provides a foundation for legitimising stakeholder influences on corporate decisions; consistent with Kantian moral philosophy, stakeholders cannot be treated merely as means to corporate ends but rather are valuable in their own right and as ends in themselves (Evan and Freeman, 1988). Accordingly, even if it is not sufficient per se, resorting to stakeholder theory commonly appears as "a necessary process in the operationalisation of corporate social responsibility" (Matten et al. 2003: 111).

Building on existing CSR-related conceptualisations and in line with the stakeholder and organisational culture–centred perspective on CSR adopted herein, we characterise corporate social responsibility as (1) a stakeholder-oriented construct that concerns (2) the voluntary commitments of an organisation pertaining to (3) issues extending inside and beyond the boundaries of that organisation and (4) that are driven by the organisation's understanding and acknowledgement of its moral responsibilities regarding the impacts of its activities and processes on society. This integrative conceptualisation of CSR restates responsibility and moral obligation in voluntary language to recognise the influence of corporate discretion, as well as that of the organisation's own comprehension and recognition of its moral duties toward stakeholders and the social issues they convey to the organisation. It also suggests a key role of organisational traits, which influence corporate postures toward social responsiveness with regard to recognition and assimilation of CSR issues. That is, our approach emphasises both cultural and strategic aspects of the CSR development process.

CSR Development Models

Dunphy et al. (2003) argue that CSR development usually takes place through organisational change processes, whether incremental or transformational, which depend on the organisation's situation. Doppelt (2003) instead posits that change efforts should follow a radical, transformational approach, such that "managers must fundamentally rethink their prevailing views about strategy, technology and markets" (Hart and Milstein 1999: 32), because in the long run, incremental improvements are not sufficient.

A common foundation underlying these two approaches to CSR development states that developing integrated CSR initiatives becomes possible when managerial views evolve and "ethical" decision making receives support from the organisational culture (see Trevino and Nelson 2007). Organisational cultures represent storehouses of information, knowledge and know-how that can support or spoil CSR efforts (Doppelt 2003). In this sense, fostering a CSR-supportive, value-driven culture is a key challenge on the journey to CSR, because the presence and progressive growth of a CSR-supportive organisational culture constitutes an essential leverage for the organisation's further CSR development (Swanson 1999).

Organisational and Stakeholder Cultures

Organisational culture commonly appears as dynamic, multifaceted and layered (Ogbonna and Wilkinson 2003), though no real consensus supports a definition of organisational culture (Howard 1998), which may account for the widespread use of Hofstede's (1984: 21) definition of corporate or organisational culture as "the way things are done in the business." Schein (1990) cites the pattern of basic assumptions that organisations use to cope with external adaptation and internal integration problems, in which "shared perceptions, patterns of beliefs, symbols, rites and rituals, and myths … evolve over time and function as the glue that holds the organization together" (Zamanou and Glaser 1994: 475). The existing culture of an organisation clearly constitutes a framework that provides guidance into issues such as

how work gets done, the way in which people think and the standards for interactions. It also determines the context within which organisations apprehend and deploy activities and strategy (Ghobadian and O'Regan 2006) and significantly affect the organisation's potential CSR development (Berger et al. 2007).

From a stakeholder-oriented perspective, we assume that the values, attitudes and patterns of behaviours within an organisation, which fundamentally characterise the way it integrates stakeholders' claims, represent the extent to which the organisational culture can support the development of an organisation's CSR policies and initiatives. In particular, we argue that what Jones et al. (2007: 142) call a *stakeholder culture*, which they define as "the beliefs, values, and practices that have evolved for solving stakeholder-related problems and otherwise managing relationships with stakeholders," constitutes a dominant dimension of a CSR-supportive organisational culture.

Stakeholder culture is the extent to which an organisational culture adopts self-interests or rejects them in favour of other-regarding sentiments. On the basis of this conceptualisation, Jones et al. (2007) build a typology of corporate stakeholder cultures that comprises a continuum of concern for others, ranging from self- to other-regarding. Their five stakeholder culture categories also entail distinct stakeholder-related and moral foundations. In Table 2, we highlight the key characteristics of each stakeholder culture they identify.

Insert Table 2 about here

An amoral or agency culture exhibits no concern for others and is based on pure managerial egoism. The corporate egoist and instrumentalist stakeholder cultures represent limited morality cultures that exist under the umbrella term "moral stewardship." Regard for others extends only to shareholders in the corporate egoist culture; it includes other

stakeholders to the extent that doing so benefits shareholders in the instrumentalist culture. Finally, the moralist and altruist cultures demonstrate concern for the welfare of normative stakeholders as a primary motivation, which makes them broadly moral cultures. The moralist culture features concern for all other stakeholders, whereas the altruist culture does not.

The various assumptions and values underlying a given stakeholder culture may strongly influence the nature and sophistication of the practices applied to manage the organisation's relationships, as well as the interactions with stakeholders (Hatch 1993). Depending on the stakeholder culture, members of an organisation likely apprehend their environment, decisions and actions in a more or less stakeholder-focused manner. We therefore contend that there are contingent relationships between the dominant stakeholder culture of an organisation and its propensity and ability to respond to social expectations, which in turn dictates the nature and scope of the development of its CSR commitments.

Corporate Postures Toward Social Responsiveness

In line with their stakeholder culture and the managerial orientations that derive from it, organisations can adopt various approaches to deal with each stakeholder group (Wartick and Cochran 1985; Wilson 1975). In this sense, Carroll (1979) suggests a social responsiveness continuum that ranges from *do nothing* to *do much* responses to characterise the extent to which managers react to the social expectations of their environment. A corporate strategy for social responsiveness might be reactive, defensive, accommodative or proactive (Wilson 1975). A reaction strategy features resistance or opposition, including either fighting against a stakeholder's interests or completely withdrawing and ignoring the stakeholder (Jawahar and McLaughlin 2001). Organisations with a defensive strategy address stakeholders' expectations "to escape being forced into it by the external forces" (Joyner and Payne 2002: 300), such as legal, regulatory or social pressures. In contrast, accommodation is a more

active mode: Organisations address social issues that exist, take responsibility for problematic behaviours and act positively to rectify them. The organisations that adopt a voluntary approach to handling social issues act before they might be forced to do so by outside forces. Finally, proactivity involves "doing a great deal to address a stakeholder's issues, including anticipating and actively specific concern or leading an industry effort" (Jawahar and McLaughlin 2001: 400). A proactive organisation moves to prevent potential issues constructively and resolve latent problems or protect against unethical behaviour.

Clarkson (1995) links the strategies of social responsiveness and the responsibilities of the organisation with the concept of posture, or the level of responsibility an organisation demonstrates in managing its stakeholders' concerns and relationships. Postures pertain to the organisation's character in its interactions, so rather than characterising the nature of the response, posture relates to how the response is made (Basu and Palazzo 2008; Wood 1991). The responsive posture of an organisation thus evolves as it confronts new challenges (Mirvis 2000). According to Clarkson (1995), a reactive posture indicates a denial of CSR, whereas a defensive posture is associated with admitting responsibility but fighting against it. With an accommodation stance, the organisation accepts responsibility, and with a proactive stance, it adopts a posture from which the organisation can anticipate its responsibility.

Stage Models of CSR Development

Stage models specifically focus on organisational CSR developments with a dynamic,[2] long-term perspective, which assumes that organisations demonstrate different level of acceptance, understanding and integration of CSR principles at different points in time. These models

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[2] These models contrast with discrete CSR typologies based on organisations' motivations to undertake CSR efforts or the nature of the initiatives implemented by the organisation (e.g., Halme and Laurila 2008; Hillman and Keim 2001; Husted and Salazar 2006), which represent more static conceptualisations. They also differ from existing CSR implementation models that focus on practical guidelines and success factors that can help organisations design and implement their CSR policies and initiatives (e.g., Cramer 2005; Maignan et al. 2006; Maon et al. 2009).

emphasise the dynamic and evolutionary nature of the CSR development process, during which CSR-related initiatives become more integrative, sophisticated and demanding. For instance, Eells's (1956) early work analysing corporate attention to social responsibility issues assigned corporate behaviours to a continuum, ranging from a less responsible, *traditional corporation* that is nothing but the organisational arm of its stockholders to a responsible, *metro corporation* that purposefully maintains a balance of interest among competing claimants. Walton (1967) expands Eells's work by dividing this continuum into six clusters, or stages that can characterise the spectrum, ranging from an *austere* to an *artistic* corporate attitude toward social responsibility. Consistent with these pioneering contributions, as well as subsequent corporate social responsiveness models, scholars and practitioners, especially since the 1990s, have refined and developed various stage models of CSR development;[3] Table 3 offers a comparative illustration of selected key stage models proposed over the years.

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Insert Table 3 about here

These stage models are comparable and related. Even when they rely on distinct concepts, such as corporate attention to social responsibility, managerial positions toward CSR, corporate (social) responsibility, corporate or organisational moral development, corporate citizenship or corporate sustainability, they consistently emphasise key organisational stages along a continuum that indicate greater consideration for social and environmental issues and thereby provide a relevant and enriching basis for comparison.

Noteworthy nuances exist among these models though. For example, the hypotheses on which the authors build their stage models often relate to distinct, if connected, theoretical

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[3] Scholars in environmental management offer similar developmental continuums of corporate greening and environmental strategy (e.g. Post and Altman 2004; Roome, 1992; for a comprehensive review, see Kolk and Mauser, 2002).

or methodological choices. Models developed in an organisational or corporate moral context (e.g., Logsdon and Yuthas 1997; Reidenbach and Robin 1991; Sridhar and Camburn 1993) expand on Kohlberg's (1964, 1976) theory of moral development, which combines moral philosophy with cognitive psychology and advocates individual cognitive development as a necessary prerequisite for moral reasoning. These stage models therefore assert that just as individual persons respond to ethical dilemmas differently, organisations vary in their reactions to moral issues and exhibit various levels and stages of moral development. Using the specific case of Nike's CSR development, Zadek (2004) adopts an organisational learning perspective, though his focus pertains specifically to how organisations learn by encoding inferences from their history with direct experiences, the experiences of others and their interpretations of those experiences in the form of routines that guide their behaviour (Levitt and March, 1988). Mirvis and Googins's (2006) proposed CSR stage model relies instead on Greiner's (1972) organisational growth theory, which implies that organisations move through five stages of growth and require appropriate strategies and structures for each. According to this perspective, organisational development results from series of predictable crises that prompt responses, which in turn move the organisation forward.

Beyond these differences, the key characteristics of the successive stages seem similar across models but may differ significantly on specific dimensions. First, existing stage models for CSR vary in the starting point they set for the CSR development. Many models (e.g., Davis and Blomstrom 1975; Dunphy et al. 2003; McAdam 1973) indicate a progressive evolution from a denial or active rejection to a proactive integration and management of societal issues, both within and outside the organisational boundaries. Davis and Blomstrom (1975: 85) define a withdrawal stage as an actively antagonistic stage in which "business recedes further into its own shell, reducing its interface with society and trying to mind its own business." Other models (e.g., Mirvis and Googins 2006; Van Marrewijk and Werre

2003; Walton 1967) ignore the rejection stance and suggest a progressive evolution that starts with an indifferent or self-protecting approach, before moving toward the proactive integration and management of societal issues.

Second, we can differentiate these models according to the number of stages they cite in their responsiveness continuum. McAdam (1973) and Stahl and Gringsby (1997), for instance, offer robust models that emphasise a limited number of large stages; more refined stage models (e.g., Dunphy et al. 2003; Van Marrewijk and Werre 2003) instead highlight more but narrower stages and provide a more nuanced view of CSR development.

Third, existing models often diverge with respect to the content of the successive stages. Walton's (1967) and Van Marrewijk and Werre's (2003) models appear particularly noteworthy in this respect, because they include a vendor or profit-driven stage that does not appear in other models. In this stage, the organisation promotes CSR only if doing so contributes to the bottom line.

In summary, stage models of CSR development often use different terminologies, rely on rather dissimilar theoretical assumptions and indicate discrepancies related to the number, articulation and content of the successive organisational stages they emphasise. Nonetheless, these models demonstrate, if not similar, reconcilable logics and generate parallel implications for organisations. In all cases, they describe a CSR-related development that consists of a progressive integration of social concerns into organisations' decision-making processes.

Consolidative Model of CSR Development: Seven Stages, Three Cultural Phases

The logic behind our consolidative model stems from the assumption that an organisation's CSR development state reflects certain characteristics of its cultural, moral, strategic and organisational features. We argue that CSR commitments are driven by particular, morally

based stakeholder cultures, because the organisational practices (and, by extension, organisational routines) that characterise a stakeholder culture reflect "collectively learned behavioural responses to problems that the organisation has encountered as its members have worked together to manage complex stakeholder relationships" (Jones et al., 2007: 143). In this sense, integrating the notion of stakeholder cultures with the stage models of CSR development helps establish links across moral, cultural and organisational elements that mark an organisation at different stages. That is, our consolidative model integrates existing perspectives of stage models that build on moral development, organisational growth and learning theories. Furthermore, it clearly emphasises the link between the CSR development stages and Clarkson's (1995) conceptualisation of corporate postures toward social responsiveness. Our consolidative model thus explicitly acknowledges the strategic nature of the CSR development phenomenon.

At a cultural and moral level, we contend that the CSR developmental path moves through three main phases: a *CSR cultural reluctance phase*, when CSR gets ignored or considered only in terms of constraints; a *CSR cultural grasp* phase, during which organisations become familiar with CSR principles; and a *CSR cultural embedment* phase, when the organisational culture fully embraces morally based CSR principles that influence its organisational outcomes. Table 4 summarises the key features of the cultural phases in our proposed model.

Insert Table 4 about here

The three broad CSR cultural phases further encompass distinct development stages, which are characterised by distinctive strategic and organisational features. The CSR reluctance phase encompasses only the (1) dismissing stage; the CSR cultural grasp phase

includes (2) a self-protecting stage, (3) a compliance-seeking stage and (4) a capability-seeking stage; and the CSR cultural embedment phase comprises (5) a caring stage, (6) a strategising stage and (7) a transforming stage. Table 5 summarises our articulation of the development stages across the three CSR cultural phases, as well as key features of each stage with respect to the particular aspects of the CSR development process. We classify these features into different dimensions that successively influence one another in the decision-making process for CSR initiative development: knowledge and attitudinal dimensions, strategic dimensions and tactical and operational dimensions.

Insert Table 5 about here

CSR Cultural Reluctance Phase

In this cultural phase, CSR appears as a constraint that provokes active opposition to any initiatives that seem broader than those focused on financial benefit. The organisation ignores its own social and environmental impact and contests stakeholders' claims that might constrain its activities, despite strong criticisms from its external environment. The organisation is self-regarding. We therefore connect this cultural phase to the corporate egoist stakeholder culture identified by Jones et al. (2007). Short-term self-interest at the corporate level constitutes the prevailing orientation, with a focus on avoiding constraints and honouring only widely accepted contracts with shareholders. In this "winning at any cost" perspective, CSR does not represent a key element of the organisation's values and beliefs. Organisational culture is unsupportive of CSR.

Dismissing stage. The CSR cultural reluctance phase confounds the CSR dismissing development stage, marked by nonexistent motivation for CSR development and an absence of CSR-related actions or initiatives. At this stage, the organisation adopts a black-box

posture toward its external environment, and relationships with stakeholders are purely contractual.

CSR Cultural Grasp Phase

Organisations begin to progress toward CSR during the CSR cultural grasp phase. Their sensitivity to CSR issues increases, and acknowledgement of CSR concepts and rationale progressively emerges. Therefore, CSR progressively appears more as a value protector.

The organisation also is concerned, in its CSR-related initiatives, with minimising operational risks and protecting the value of its existing assets by reducing its environmental and social burdens. Precaution remains a keyword, and the focus centres on tangible results and the adaptation of existing processes in the short-term. The organisation still is fairly self-regarding, but stakeholders increasingly appear instrumentally useful, and the enlightened self-interest noted by Jones et al. (2007) emerges. The organisation wants to meet compliance objectives and maintain its license to operate, so it progressively works to develop efficient management and production processes to reach these goals while gradually assimilating CSR principles and translating them into managerial practices. In this sense, CSR becomes a risk management tool. Relationships with stakeholders progressively evolve from punctual to more interactive dimensions as top management recognises the potential CSR-related advantages of learning from knowledgeable stakeholders. The CSR cultural grasp phase encompasses self-protecting, compliance-seeking and capability-seeking CSR development stages, all of which can be characterised by instrumental stakeholder cultures. From this phase forward, CSR progressively percolates into the cultural loam of the organisation.

Self-protecting stage. In the self-protecting stage, the lack of awareness of CSR-related issues results in limited CSR activities, which are intermittent and often lack coherence or structure. The organisation faces uncontrolled criticisms from some stakeholders

and tends to deny accusations about potentially harmful activities (Zadek 2004) or implement only local rectifications in response to punctually highlighted issues. There is no real CSR aspiration, so organisations do not actually take CSR issues into account, other than as limitations on their business-as-usual processes or as extra activities, such as philanthropic initiatives. The involvement of management in CSR issues is very limited, and CSR is a marginal element of the organisation's culture.

Compliance-seeking stage. During this development stage, top management awareness of CSR-related issues and potential threats to the organisation begins to increase. The organisation focuses on compliance with evolving, increasingly severe regulatory frameworks while also striving to meet minimum industry standards, mainly pertaining to the employment and production sides of its activities. The organisation develops policies, such as early environmental, health and safety guidelines, and exposes them to the relevant public and internal stakeholders of the organisation. In turn, it reduces its risk of sanctions. Mirvis and Googins (2006) emphasise that the responsibility for handling compliance matters usually falls on the functional heads of several departments, such as human resources, legal matters, public and investor relations and community affairs. The organisation still adopts a defensive stance, because it does what is "correct," without developing interactive relationships with the external environment. Corporate reputation concerns begin to lead to a greater integration of CSR-related concerns within the organisational structure and processes. At this stage, views of CSR take an external requirements perspective, but it progressively emerges internally as a concept appearing worthy of interest.

Capability-seeking stage. The last development stage associated with the CSR cultural grasp phase implies that the organisation has developed some skills in managing CSR fundamentals, derived from its practice and familiarity with CSR-related issues. Awareness of CSR issues and the reputational risks associated with neglecting these issues increase. To

ensure its license to operate, the organisation endeavours to demonstrate its new stance toward its role in society and its commitments by opening itself to new categories of stakeholders. The business rationale for CSR also begins to emerge, though it may remain rather unclear for the organisation. Those CSR initiatives identified as profitable in particular markets or that can strengthen corporate reputation, especially among consumers, shareholders and employees, get particularly promoted (Van Marrewijk and Werre 2003). Relationships with stakeholders become more interactive. From this newly born stakeholder management perspective, CSR grows into an increasingly influential dimension of the organisation's values and beliefs.

CSR Cultural Embedment Phase

Organisations substantiate their CSR organisational progress through a CSR cultural embedment phase, during which they extend their CSR-related know-how, deepen their key stakeholders' relationships and mobilise their internal resources to address CSR-related demands from their environment proactively; CSR is seen as a potential value creator.

During the CSR cultural embedment phase, organisations experience significant cultural evolution toward integrating and managing stakeholders' claims and CSR principles. That is, they increasingly are other-regarding in their decision making. These organisations demonstrate intrinsic morality tempered by pragmatism, especially with regard to derivative stakeholders "whose actions and claims must be accounted for by managers due to their potential effects upon the organization and its normative stakeholders" (Phillips 2003: 31), such as competitors, the media or activist groups. Corporate stakeholder cultures tend toward broadly moral stakeholder cultures, and organisations attempt to hold on to moral principles that apply to all stakeholders, not just shareholders. The CSR policies and activities switch from a short-term, result-based perspective focused on value protection to a value creation–

driven conception (cf. Lindgreen and Wynstra 2005). The basis that stakeholders can use to influence decision-making processes within the organisation grows progressively larger, and their relationships become collaborative and head toward durable alliances. Furthermore, the organisation develops a culturally integrated approach to CSR, through which it tries to maximise opportunities and create value through CSR commitments, creative processes and joint innovations with external stakeholders.

But considering CSR as "an opportunity rather than as damage control or a PR campaign requires dramatically different thinking" (Porter and Kramer 2006: 91), so in the CSR cultural embedment phase, the acknowledgement of the crucial links between CSR and innovation becomes a key element of the CSR development process. Innovation in this context entails the creative processes that lead to "new products and services that are adopted by users and consumers enabling organisations to compete by creating and supplying new markets that replace existing, less sustainable markets and patterns of production and consumption" (Roome 2006: 48). Thus, in the CSR cultural embedment phase, CSR is progressively perceived as triggering long-term sustainability by facilitating both resource productivity and product differentiation. More crucially, by placing joint innovation at the heart of the CSR cultural embedment process, an organisation can critically reflect on "the possibilities of new relationships between nature, society and technology that will mark a new, more sustainable age" (Dunphy et al. 2003: 54) and thereby develop creative initiatives that reflect the core of its business activities.

Caring stage. When CSR initiatives go beyond compliance and short-term profit-driven aspirations, top management understands that CSR issues constitute a long-term challenge that the organisation cannot handle just through compliance, public relations strategies or isolated profitable opportunities. Top management instead becomes sensitised to the potential for long-term improvements, business-wide opportunities and benefits of

coherent CSR programs. The CSR codes of conduct reflect a wider societal orientation, focused more on the external environment and the long term. The coordination of CSR policies becomes cross-functional (Mirvis and Googins 2006), and the organisation places core business managers in charge of developing a balanced perspective among economic, social and environmental concerns. The organisation initiates communication about existing reporting efforts and ensures the results of its CSR-related programs and initiatives are made public. It also progressively embraces a "stakeholder dialogue perspective" of CSR, and CSR gradually is embodied as a distinctive attribute of the organisation's activities and culture.

Strategising stage. In this stage, CSR becomes important unto itself, acknowledged as the orientation that prior progress inevitably has reached (Reidenbach and Robin 1991). Because CSR practices are understood to contribute to long-term viability and success, CSR becomes an important part of corporate strategy. Organisations rely on implemented CSR systems and constructive initiatives to undertake their positioning efforts and gain a reputation as a leader in sustainable practices. For this purpose, the organisation tends to endeavour to make itself an employer of choice and develop innovative initiatives that build stakeholder support (Dunphy et al. 2003). At this stage, the organisation moves beyond community expectations and finds opportunities to achieve social, environmental and economic benefits at the same time; thus, its quest for CSR definitely becomes value driven. Codes of conduct turn into action documents, and the organisation gradually develops into a proactive CSR-oriented organisation that maintains a transparent dialogue with key stakeholders and engages in constructive partnerships pertaining to key business and societal issues. In this sustainability perspective, CSR is the prevailing objective of all corporate activities.

Transforming stage. During the last CSR development stage, the organisation goes beyond its traditional business model and fully integrates CSR principles into every aspect of the organisation and its activities. The organisation has undergone a profound change in its

culture and strategy and reached wide-ranging CSR by adopting new ethical values that are committed to human well-being and the fulfilment of the ecological sustainability of the planet. For these organisations, the CSR motivation is anchored in the belief that "sustainability is the only initiative since all beings and phenomena are mutually interdependent" (Van Marrewijk and Werre 2003: 112). The organisation adopts fully transparent postures and aims to diffuse its CSR management expertise. The promotion of CSR within and across industries characterises organisations that associate with other businesses in cross-industry and multi-sector cooperation. Existing collaborations with community groups, NGOs and public authorities transform into durable alliances that address real societal concerns (Mirvis and Googins 2006; Zadek 2004). The organisation thus stands at the proactive end of the spectrum, taking a "change the game" perspective toward CSR, and CSR is very deeply ingrained in the culture of the organisation.

Discussion

The consolidative model we propose relies on three key considerations. First, each stage along the path to CSR cannot be understood as a stationary achievement. For any organisation, CSR development represents a dynamic, continuous process, without clear stopovers or breaks and with potential trial-and-error periods. That is, our CSR development model must be apprehended flexibly, because an organisation that demonstrates CSR practices mainly associated with a particular CSR cultural phase or development stage might develop some other aspects that relate to a preceding or subsequent cultural phase or organisational stage.

Second, organisations do not necessarily proceed through each cultural phase or development stage. In line with Dunphy et al. (2003), we assume that organisations may leapfrog some steps or retreat by eliminating certain practices, depending on the internal and

external contexts they face at each moment. New management teams, stakeholder pressures, the presence of a CSR champion or the evolution of legal and regulatory frameworks all could drive or hinder the development of CSR programs and initiatives. Corporate leaders' specific visions, motives and values appear to constitute a particularly important influence on the nature and scope of an organisation's commitment to social responsibility (Maak and Pless 2006; Waldman et al. 2006). Furthermore, whereas some nonconforming organisations might demonstrate active antagonism toward CSR, others might be founded on a deep commitment to ethical values, which enables them to skip the early cultural phases or development stages of the path. An organisation's commitment to an activity appears decisive for it to embed the activity within its culture (Schein 1992).

Third, sub-cultural differences in organisations might occur across hierarchical levels and functional units (Cooke and Rousseau 1988). Such differences reflect enactments of the myriad, distinct works and social environments within the organisations, which may lead to local, hierarchical and functional deviations with respect to the dominant stakeholder culture of the organisation and the co-existence of nuanced sub-cultures within the organisation. We warn that the distinct phases and stages highlighted in our model should not suggest an unyielding succession of obligatory grade crossings for all groups and sub-groups. Rather, they represent epitomic, intermediary points along the CSR development process, designed to highlight how an organisation as the unit of analysis can deal collectively with societal issues and integrate CSR principles into its organisation.

From a theoretical perspective, our consolidative model of CSR development provides a robust basis for an empirical confirmation of the actual pertinence of stage models of CSR development. Furthermore, we call for conceptual and empirical research, using a dynamic perspective, that investigates how organisations evolve along successive CSR stages. Our consolidative model offers new perspectives for the analysis of organisations' CSR

development processes by identifying key development stages and robust cultural phases as well as by emphasising the importance of organisational context and characteristics in these processes. In line with Maon et al. (2008), we suggest CSR development research should assess social change drivers and strategies that appear specifically relevant to the distinct levels of CSR development. Organisations in early and later stages likely exhibit dissimilar moral, cultural, strategic and organisational characteristics, which suggests the need for a time- and phase-dependent consideration of change drivers and strategies across the CSR development process. Studies that highlight critical success factors and related change strategies therefore should adopt a developmental perspective that reflects the typical staged nature of the CSR development of an organisation.

From a managerial perspective, our model describes the multi-dimensional, cultural nature of the CSR development process rather than simply CSR policies and practices. That is, our model builds on the principle that organisations can capitalise on their current strengths and capabilities to evolve with respect to CSR; it highlights some constructive starting points and thus smooth the way for further CSR developments. However, scholars in management and organisation fields also demonstrate that the purposeful management of organisational culture can be a complex, persistent process that seldom succeeds, except at a superficial level (e.g., Ogbonna and Wilkinson 2003). Furthermore, the possibility and desirability of managerial control over the values, beliefs and assumptions of organisational members remain contested (Legge 1994; Nord 1985), in that existing cultural values and beliefs about what is right and wrong tend to resist to purposeful change (Crane and Matten 2004). Nevertheless, unfavourable, emergent cultural patterns may be disrupted and favourable patterns encouraged (Weeks 2007). Accordingly, we do not contend that CSR development requires deliberate management and control by the organisational culture but rather that the key challenge for organisations that want to embed CSR within their strategy and culture

entails an ability to generate room to foster a more appropriate organisational context for the dissemination of CSR awareness and to leverage CSR-related opportunities initially, then maximise positive externalities later.

Conclusions

In recent decades, CSR has moved progressively from ideology to reality, and management literature has contributed significantly to defining and characterising the phenomenon and developing discussions of its best practices and impact on reputation and financial performance. However, the development and implementation of CSR, until recently, had remained largely unexplored; in this context, we offer some central contributions.

Primarily, by conceptualising CSR as a stakeholder-oriented construct that restates responsibility and moral obligation in voluntary language and by explicitly connecting models of CSR development with the morally based stakeholder culture continuum developed by Jones et al. (2007), as well as with the strategic nature of social responsiveness continuum conceptualisations (Carroll 1979; Clarkson 1995; Wilson 1975), we underline how moral, cultural, strategic and organisational features appear inextricably linked in the course of CSR development. Our dynamic, multi-dimensional perspective of CSR thus integrates organisational values and culture together with management processes and operations.

In addition, we offer a comprehensive review of stage models of CSR development and combine models originating from psychology, organisation and business and society research. Consequently, we present a practical, comprehensive model that consolidates various perspectives into a robust model with three cultural phases and seven organisational stages. In particular, we note that to generate the innovativeness and creativity required to develop a sustainable business over the long term, an organisation must progressively become

a site for dialogue and collaboration. Therefore, CSR-related values must become deeply integrated into the management philosophy and organisational culture.

We clearly base our model on a perspective that indicates CSR-related research must deepen its efforts to develop practice-oriented models and thereby understand how organisations engage in and encourage corporate responsibility commitments (Lindgreen et al. 2009; Smith 2003). For this perspective, our proposed model should provide a strong basis for further research, especially studies pertaining to the change strategies an organisation can adopt to design and deploy comprehensive CSR initiatives.

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TABLE 1
CSR Definitions

AUTHOR(S)	TERMINOLOGY	DEFINITIONS	CHARACTERISTICS OF THE CONCEPTUALISATIONS		
			NATURE OF CSR COMMITMENTS	THEORETICAL APPROACH	FOCUS OF CSR COMMITMENTS
BOWEN (1953)	Social responsibilities of businessmen	"the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6)	Moral obligation	Ethical	Society at large
DAVIS (1960)	Social responsibilities of businessmen	"businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest… [S]ocial responsibilities of businessmen need to be commensurate with their social power" (pp. 70-71)	Discretion	Political	Society at large
FRIEDMAN (1970)	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" (p. 125)	Moral obligation	Instrumental	Shareholders
SETHI (1975)	Social responsibility	"implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance" (p. 62)	Discretion	Integrative	Society at large
DAVIS AND BLOMSTROM (1975)	Social responsibility	"The idea ... that decision makers are obligated to take actions which protect and improve the welfare of society as a whole along with their own interest" (p. 6)	Moral obligation	Integrative	Society at large
CARROLL (1979)	Social responsibility of business	"encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (p. 500)	Moral obligation	Integrative	Society at large
JONES (1980)	Corporate social responsibility	"the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract" (pp. 59-60)	Moral obligation	Integrative	Specific stakeholders groups
DRUCKER (1984)	Social responsibility of business	"to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth" (p. 62)	Discretion	Instrumental	Internal stakeholders
MACLAGAN (1998)	Corporate social responsibility	"may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization's actions" (p. 147)	Discretion	Integrative	Specific stakeholders groups
EUROPEAN COMMISSION (2001)	Corporate social responsibility	"a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis" (p. 6)	Discretion	Integrative	Specific stakeholders groups
MCWILLIAMS AND SIEGEL (2001)	Corporate social responsibility	"actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (p. 117)	Discretion	Integrative	Society at large
CSR EUROPE (2003)	Corporate social responsibility	"the way in which a company manages and improves its social and environmental impact to generate value for both its shareholders and its stakeholders by innovating its strategy, organisation and operations"	Discretion	Integrative	Specific stakeholders groups
KOTLER AND LEE (2005)	Corporate social responsibility	"a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (p. 3)	Discretion	Integrative	Society at large

TABLE 2

Stakeholder Cultures: A Punctuated Continuum

STAKEHOLDER CULTURE TYPE	AMORALITY	LIMITED MORALITY - MORAL STEWARDSHIP		BROAD MORALITY	
	AGENCY CULTURE	CORPORATE EGOIST CULTURE	INSTRUMENTALIST CULTURE	MORALIST CULTURE	ALTRUIST CULTURE
Relevant stakeholders	▪ None	▪ Shareholders only	▪ Shareholders only, but other stakeholders as means to shareholder ends ▪ Instrumentally useful stakeholders	▪ All normative and derivative stakeholders	▪ Normative stakeholders only
Moral orientation	▪ Pure egoism ▪ Purely self-regarding	▪ Regard for others extends to shareholders; belief in efficiency of the market; honour contract with shareholders; OR ▪ Egoistic at the corporate level	▪ Same as corporate egoist	▪ Morally based regard for normative stakeholders; pragmatic regard for derivative stakeholders	▪ Morally based regard for normative stakeholders only
Alternative descriptors	▪ Amoral management ▪ Managerial egoism	▪ Short-term profit maximisation ▪ Short-term self-interest at the corporate level ▪ Short-term stewardship	▪ Enlightened self-interest ▪ Corporate self-interest *with guile* ▪ Instrumental or strategic morality ▪ "Moral" impression management ▪ Enlightened stewardship	▪ Intrinsic morality tempered with pragmatism; genuine concern for welfare of normative stakeholders ▪ Moral pragmatism	▪ Pure intrinsic morality; concern for welfare of normative stakeholders is primary ▪ Moral purism

Source: Adapted from Jones et al. (2007: 145)

TABLE 3
Stage Models of CSR development

AUTHOR(S)	WALTON (1967)	MCADAM (1973)	DAVIS AND BLOMSTROM (1975)	REIDENBACH AND ROBIN (1991)	STAHL AND GRIGSBY (1997)	DUNPHY, GRIFFITHS AND BENN (2003)	VAN MARREWIJK AND WERRE (2003)	ZADEK (2004)	MIRVIS AND GOOGINS (2006)	PROPOSED CONSOLIDATIVE MODEL
CONCEPT REFERRED TO	*CORPORATE ATTENTION TO SOCIAL RESPONSIBILITY*	*SOCIAL RESPONSIBILITY PHILOSOPHY*	*SOCIAL RESPONSIBILITY*	*CORPORATE MORAL DEVELOPMENT*	*MANAGERIAL CORPORATE SOCIAL RESPONSIBILITY POSITION*	*CORPORATE SUSTAINABILITY*	*CORPORATE SUSTAINABILITY*	*CORPORATE RESPONSIBILITY*	*CORPORATE CITIZENSHIP*	*CORPORATE SOCIAL RESPONSIBILITY*
NUMBER OF STAGES	SIX STAGES	FOUR STAGES	FIVE STAGES	FIVE STAGES	THREE STAGES	SIX STAGES	SIX STAGES	FIVE STAGES	FIVE STAGES	SEVEN STAGES

Left axis: *Social Responsiveness Continuum (Wilson 1975; Carroll 1979; Clarkson 1995)* — arrow from **DO NOTHING** (top) to **DO MUCH** (bottom).

Posture	WALTON (1967)	MCADAM (1973)	DAVIS AND BLOMSTROM (1975)	REIDENBACH AND ROBIN (1991)	STAHL AND GRIGSBY (1997)	DUNPHY, GRIFFITHS AND BENN (2003)	VAN MARREWIJK AND WERRE (2003)	ZADEK (2004)	MIRVIS AND GOOGINS (2006)	PROPOSED CONSOLIDATIVE MODEL
Reaction posture	/	Fight all the way	Withdrawal	Amoral	/	Rejection	/	Defensive	/	**1. Dismissing** — *"Winning at any cost perspective"*
Defence posture	Austere	Do only what is required	Public relations approach	Amoral	Minimum legal compliance	Non-responsiveness	Pre-corporate Sustainability	Compliance	Elementary	**2. Self-protecting** — *"Reputation & Philanthropy perspective"*
Defence posture	Household	Do only what is required	Legal approach	Legalistic	Minimum legal compliance	Compliance	Compliance-driven	Compliance	Elementary	**3. Compliance-seeking** — *"Requirements perspective"*
Accommodation posture	Vendor	Be progressive	Bargaining	Responsive	Enlightened self-interest	Efficiency	Profit-driven	Managerial	Engaged	**4. Capability-seeking** — *"Stakeholder management perspective"*
Accommodation posture	Investment	Be progressive	Bargaining	Responsive	Enlightened self-interest	Efficiency	Caring	Managerial	Innovative	**5. Caring** — *"Stakeholder dialogue perspective"*
Proactive posture	Civic	Lead the industry	Problem solving	Emerging ethical	Proactive change	Strategic proactivity	Synergistic	Strategic	Integrated	**6. Strategising** — *"Sustainability perspective"*
Proactive posture	Artistic	Lead the industry	Problem solving	Ethical	Proactive change	Sustaining	Holistic	Civil	Transforming	**7. Transforming** — *"Change the game perspective"*

TABLE 4:
A Three-Phase CSR Cultural Model

CSR CULTURAL PHASES				
	KEY FEATURES		**TYPE OF MORAL ORIENTATION AND STAKEHOLDER CULTURE**	
			LIMITED MORALITY: CORPORATE EGOIST	
CSR CULTURAL RELUCTANCE	*Approach to CSR–social responsiveness*	Ignorance–reaction	*Concern for others*	Self-regarding
	Purpose of commitment to CSR	None	*Relevant stakeholders*	Shareholders
	CSR influence on organisational goals	CSR as a constraint → Focus on avoiding constraints	*Reference to Kantian principles*	Honour the widely accepted contract with shareholders only
	Nature of CSR-related goals	None	*Morality / Key feature*	Limited morality: Corporate egoist /short-term self-interest at the corporate level
			LIMITED MORALITY: INSTRUMENTALIST	
CSR CULTURAL GRASP	*Approach to CSR–social responsiveness*	Instrumental—From defence to accommodation	*Concern for others*	Fairly self-regarding
	Purpose of commitment to CSR	Compliance and license to operate	*Relevant stakeholders*	Instrumentally useful stakeholders
	CSR influence on organisational goals	CSR as a value protector → Focus on reputation, tangible results and adaptation of existing processes in the short-term	*Reference to Kantian principles*	Honour the widely accepted contract with shareholders only, adhere to principles when instrumentally advantageous
	Nature of CSR-related goals	Tangible and communication objectives	*Key feature*	Enlightened self-interest
			BROADLY MORAL	
CSR CULTURAL EMBEDMENT	*Approach to CSR–social responsiveness*	Integrative—From accommodation to proaction	*Concern for others*	Other-regarding
	Purpose of CSR commitment	From business-wide opportunity to social change	*Relevant stakeholders*	Normative and derivative stakeholders
	CSR influence on organisational goals	CSR as a value creator → Focus on innovation and long-term prospects	*Reference Kantian principles*	Treat stakeholders as an ends as well as means
	Nature of CSR-related goals	CSR = Moving target	*Key feature*	Intrinsic morality tempered with pragmatism or pure intrinsic morality

TABLE 5
A Seven-Stage CSR Development Model

CSR CULTURAL PHASE	STAGE OF CSR DEVELOPMENT	CSR VIEW & PROMINENCE IN ORGANISATIONAL CULTURE	DIMENSIONS OF CSR DEVELOPMENT										
			KNOWLEDGE AND ATTITUDINAL DIMENSIONS			STRATEGIC DIMENSIONS				TACTICAL AND OPERATIONAL DIMENSIONS			
			Organisational sensitivity to CSR issues	Driver of CSR initiatives development	Support of top management	Social responsiveness	Rationale behind CSR initiatives	Performance objectives	Transparency and reporting	Stakeholders relationship	Resources commitment	Structuring of CSR initiatives	Coordination of CSR issues
CSR CULTURAL RELUCTANCE	1. DISMISSING	"Winning at any cost perspective"/ None	Active opposition to CSR broader than financial benefits	None	None	Rejection	None	None	Black-box	Purely contractual	None	None	None
CSR CULTURAL GRASP	2. SELF-PROTECTING	"Reputation & Philanthropy perspective"/ CSR as marginal	Window-dressing and / or lack of awareness or ignorance about CSR issues	Lack of CSR-orientation perceived as potentially harming business	Piecemeal involvement	Strong defence	Limitation of potentially harming and uncontrolled criticisms	Resolution of problems as they occur	Justifying posture	Punctual	Budget for problems as they occur	Activities	Public relations concern
	3. COMPLIANCE-SEEKING	"Requirements perspective/ CSR as worthy of interest	Growing awareness of CSR-related troubles to be avoided	CSR perceived as a duty and an obligation – Focus on restricted requisites	Involvement in theory / professed	Light defence / reaction	Compliance objectives	Minimisation of harmful externalities / Respect of evolving norms and regulatory requirements	Internal reporting / Legal disclosure posture	Unilateral	Limited-minimal funding	Policies	Functional
	4. CAPABILITY-SEEKING	"Stakeholder management perspective"/ CSR as influential	Growing awareness of CSR-related advantages to be gained	CSR perceived as a duty and an obligation – Focus on confluent expectations	Fair involvement / supportive	Accommodation / response	License to operate	Anticipating new requirements & expectations / Identification of profitable niches for CSR initiatives	Internal reporting / Selective disclosure posture	Interactive	Generally sufficient but inconstant funding	Plans of action	Multi-functional
CSR CULTURAL EMBEDMENT	5. CARING	"Stakeholder dialogue perspective"/ CSR as embodied	Knowledgeable CSR awareness	CSR perceived as important as such	Commitment	Adaptation	Competitive advantage	Active management of CSR-related issues / Definition of business-wide opportunities	Public reporting posture	Reciprocal influence	Dependable funding	Programs	Cross-functional
	6. STRATEGISING	"Sustainability perspective"/ CSR as prevailing	Leadership objectives on CSR-related issues	CSR perceived as inexorable direction to take	Sound commitment	Strategic proactivity	Value proposition	Leading the pack / Development of sustainable business leverages through CSR initiatives	Certified Reporting posture	Collaborative	Substantial funding	Systems	Organisational realignment
	7. TRANSFORMING	"Change the game perspective"/ CSR as ingrained	CSR as an internalised management ideology	CSR as the only alternative considering universal mutual interdependency	Devotion	Proactivity	Enlarged finality – Societal change	Diffusion of expertise / Maximisation of positive externalities	Fully transparent posture	Joint innovation	Open-ended funding and resource commitment	Core integration –CSR as business as usual	Institutionalisation