

Chapter 10

Analysis of Corporate Social Responsibility With Grounded Theory Approach: Focusing on CSR and Sustainable Behavior

ABSTRACT

This chapter is going to review and analyze the literature of the applications of grounded theory (GT) in corporate social responsibility (CSR). It is organized in three sections: definitions of CSR, the position of qualitative research methods and GT in the practices of CSR, and applications of GT in CSR. It particularly focuses on two paradigm models of CSR behavior and a paradigm model of sustainable behavior of farmers. Interviews, observations, and written materials such as CSR reports are the tools used to collect data in GT. Individuals, groups, or institutions can include the participants of studies in this regard and are selected regarding their relationship with the CSR-related phenomenon. The memos written by the CSR researchers are about the conceptual and theoretical ideas formed in the process of analysis. The phases of GT in CSR studies, including open coding, axial coding, and selective coding, are explained in this chapter.

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INTRODUCTION

The concept of social responsibility is rapidly developed and should be considered as one of the most important indicators in countries; it is intertwined with policy making, sociology, business, management and accounting of companies. On the other hand, corporate social responsibility (CSR) is a key factor in an organization. The practices of an organization affect customers, suppliers of raw materials, government, and society.

It should be borne in mind that the responsibility of organizations towards society and the public lies beyond the provision of goods and services. Organizations reflect the concerns of the society and hence, they must feel responsible to resolve them by devoting parts of their financial and human resources to this matter. Numerous studies have indicated that the probable harms done to society by the organization may be the result of giving up on goals by the organizations. In this case, people's welfare will be lost for the benefit of the organization. Managers need to be competent in the perceptual, human and technical skills, and nowadays, must regard social issues.

CSR should not be considered as a luxury in the engaged business, which might or might not be afforded. CSR and sustainable development must be operated in respectful ways to the general population and their surrounding environment. Paying special attention to product quality and the impact of activities on the society can guarantee successful achievement for the businesses. It, at first glance, might be considered a simple operational cost. However, all costs are not equal and some corporations have learned that acting responsibly can bring them some advantages such as more innovation, increased revenue through higher quality products, and reduced costs by making smarter business decisions.

The emergence of CSR, which dates back to 1950s, in the debates of the sustainability, is considered as an important concept (Jansen, 2016). According to the latest analyses by Secchi (2007) and Lee (2008), great changes have been made in the meaning and practice of CSR developed in the definition of this term. What was on the main focus of the classical view of CSR was philanthropy and now, it emphasizes more on business-society relations and the contribution that a corporation or firm provided for solving social problems in particular. Social performance and market performance were, in the early twentieth century, closely associated.

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