

**ASSESSING THE RELATIONSHIP BETWEEN CORPORATE
ENVIRONMENTAL REPORTING AND THE EMBEDDING OF
CORPORATE SOCIAL RESPONSIBILITY IN ORGANISATIONS**

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Philosophy (PhD)

University of Technology Sydney

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TABLE OF CONTENTS

CERTIFICATE OF ORIGINAL AUTHORSHIP.....	II
ACKNOWLEDGEMENTS	III
TABLE OF CONTENTS.....	IV
LIST OF TABLES.....	XII
LIST OF FIGURES.....	XIII
LIST OF BOXES	1
ABSTRACT	2
CHAPTER 1 – INTRODUCTION.....	3
1.1 OUTLINE OF THESIS	4
1.2 CONTEXT AND AIM OF RESEARCH	5
1.3 RESEARCH APPROACH	10
1.4 CONCEPTS UNDERPINNING THE RESEARCH	12
1.5 RESEARCH OBJECTIVES	14
1.6 CONTRIBUTIONS OF RESEARCH	15
CHAPTER 2 – CHANGE FOR CSR AND THE ICT SECTOR	19
2.1 DEVELOPING THE CONCEPTS OF CSR AND CER	19
2.1.1 SUSTAINABILITY	20
2.1.2 CORPORATE SUSTAINABILITY AND CSR	21
2.1.3 CSR REPORTING AND CER.....	23
2.2 OVERVIEW: STUDIES OF CHANGE FOR CSR	24
2.3 ASSESSING THE SUCCESS OF CHANGE FOR CSR.....	25
2.4 CSR IN BUSINESS AND AUSTRALIA	26
2.4.1 ENVIRONMENTAL IMPACT OF MNES	26
2.4.2 ACCEPTANCE OF CSR AS PART OF BUSINESS TODAY	27
2.4.3 CONTRADICTIONS OF CSR AND ESTABLISHED BUSINESS PRACTICE.....	29
2.4.4 CSR IN AUSTRALIA	30
2.5 WHY THE ICT SECTOR?	31
2.5.1 RAPID GROWTH IN ICT	32
2.5.2 RAPID CHANGE IS THE ‘NORM’ IN ICT	33
2.5.3 ICT, IMPACT ON THE ENVIRONMENT AND CSR.....	34
2.5.4 GREEN IT.....	35
2.5.5 BENEFITS OF GREEN IT	36

2.5.6	CSR AND CER IN ICT ORGANISATIONS.....	37
2.6	SUMMARY: CONTEXT OF RESEARCH.....	39
CHAPTER 3 – CER: AN EFFECTIVE MECHANISM TO DRIVE CHANGE?		40
3.1	INTRODUCING CORPORATE ENVIRONMENTAL REPORTING.....	40
3.1.1	AIMS AND PROMISE OF CER	41
3.1.2	COMPANIES PRODUCING CER.....	43
3.1.3	AUSTRALIAN COMPANIES’ CER.....	45
3.1.4	CHARACTERISTICS OF COMPANIES WHO PRODUCE CER.....	47
3.1.5	STANDARDS AND ASSURANCE FOR CER	50
3.1.5.1	GLOBAL REPORTING INITIATIVE (GRI).....	50
3.1.5.2	INTEGRATED REPORTING	52
3.1.5.3	ASSURANCE.....	54
3.1.5.4	INDICES	55
3.2	RESEARCH ON CER - AN EFFECTIVE MECHANISM FOR CHANGE?.....	56
3.2.1	ESTABLISHING THE LINK	58
3.2.2	THE CASE FOR CER EFFECTIVENESS	58
3.2.2.1	COMMUNICATION FOR CSR	59
3.2.2.2	CER FACILITATES THE EMBEDDING OF CSR	65
3.3	THE CASE AGAINST CER EFFECTIVENESS	68
3.3.1	CER PROVIDES A BIASED VIEW	68
3.3.2	CER DOES NOT DRIVE TRANSFORMATIONAL CHANGE.....	70
3.3.3	CER NOT CLOSELY LINKED TO CSR.....	71
3.4	SUMMARY: CER AS AN EFFECTIVE MECHANISM FOR CHANGE	72
CHAPTER 4 – A MULTI-LEVEL FRAMEWORK TO EXAMINE EMBEDDING CHANGE FOR CSR		73
4.1	LEVELS OF CHANGE FOR CSR AND CER.....	73
4.2	MULTI-LEVEL FRAMEWORK	75
4.2.1	CONCEPTS INTERNAL TO THE ORGANISATION	76
4.2.2	ORGANISATION-LEVEL CONCEPTS	77
4.2.3	ORGANISATIONAL FIELD-LEVEL CONCEPTS	78
4.2.3.1	ORGANISATIONAL FIELDS.....	79
4.2.3.2	THE MNE WITHIN THE ORGANISATIONAL FIELD	80
4.3	SUMMARY: FRAMEWORK	82
CHAPTER 5 – CER AND EMBEDDING OF CHANGE FOR CSR		83
5.1	ORGANISATION-LEVEL CSR	83
5.1.1	LINKING ORGANISATIONAL FIELD AND INTERNAL CHANGE PROCESS FOR CSR.....	83

5.1.2	ORGANISATION APPROACHES TO THE IMPLEMENTATION OF CSR	85
5.1.3	CATEGORISING CSR APPROACHES	86
5.1.4	ROLE FOR CER AT ORGANISATION LEVEL	89
5.1.4.1	CER AS AN EXTERNAL COMMUNICATION TOOL TO CREATE TRANSPARENCY	90
5.1.4.2	CER AS A VEHICLE FOR STAKEHOLDER FEEDBACK	91
5.1.4.3	CER TO SUPPORT CSR APPROACH.....	92
5.1.4.4	CER TO GUIDE CSR IMPLEMENTATION	93
5.1.4.5	CER AS PART OF THE GOVERNANCE PROCESS	94
5.1.5	IMPLICATIONS FOR THIS STUDY - ORGANISATION LEVEL.....	94
5.2	INTERNAL LEVEL - EMBEDDING CHANGE FOR CSR	95
5.2.1	ORGANISATIONAL CHANGE MANAGEMENT CONCEPTS	96
5.2.2	CHANGE APPROACHES FOR CSR	97
5.2.2.1	PLANNED CHANGE	98
5.2.2.2	EMERGENT CHANGE	100
5.2.2.3	CHANGE AS A CONTINUOUS PROCESS.....	102
5.2.2.4	TRANSFORMATIONAL CHANGE	103
5.2.2.5	INTEGRATING CHANGE APPROACHES FOR CSR	103
5.2.2.6	SYSTEMATIC CHANGE METHODS COMMONLY USED FOR CSR.....	105
5.2.3	CHANGE APPROACHES FOR IMPLEMENTING CER	106
5.2.4	CER TO CREATE DIRECT ORGANISATIONAL CHANGE FOR CSR.....	107
5.2.4.1	CER CREATES AWARENESS OF CSR.....	108
5.2.4.2	CER INCREASES COLLABORATION FOR CSR.....	108
5.2.4.3	CER PROCESSES	109
5.2.4.4	CER AS CATALYST FOR ORGANISATIONAL CHANGE	110
5.2.5	IMPLICATIONS OF CHANGE MANAGEMENT APPROACHES FOR THIS STUDY	110
5.2.6	SENSEMAKING.....	111
5.2.6.1	THE CONCEPT OF SENSEMAKING FOR CSR.....	112
5.2.6.2	ORGANISATION SENSEMAKING.....	114
5.2.6.3	SENSEMAKING TO MANAGE THE CONTRADICTIONS OF CSR AND BUSINESS	115
5.2.6.4	KEY PAPERS FOR SENSEMAKING AND CSR.....	117
5.2.6.5	CER AS A COMMUNICATION TOOL FOR SENSEMAKING.....	118
5.2.6.6	IMPLICATIONS OF SENSEMAKING FOR THIS STUDY	120
5.2.7	SUMMARY: KEY CONCEPTS.....	121
	CHAPTER 6 – METHODS	122
6.1	LITERATURE REVIEW.....	122

6.2	CASE STUDIES	123
6.2.1	APPROACH TO CASE STUDY RESEARCH	123
6.2.2	USE OF MORE THAN ONE CASE.....	124
6.2.3	REASONING FOR USE OF CASE STUDIES.....	125
6.2.3.1	CREATION OF EXTENSIVE AND RICH DATA	125
6.2.3.2	THEORY BUILDING AND TEST EXISTING RESEARCH FOR CHANGE FOR CSR	126
6.2.3.3	USE OF QUANTITATIVE AND QUALITATIVE DATA	126
6.2.4	LIMITATIONS OF CASE STUDY INTERVIEW-BASED RESEARCH	127
6.2.5	CASE STUDY COMPANY SELECTION	128
6.2.6	INTERVIEW DATA SAMPLE CRITERIA.....	129
6.2.3	INTERVIEWEE SAMPLE SELECTION	131
6.2.4	CHARACTERISTICS OF THE SELECTED SAMPLE.....	131
6.3	INTERVIEW PROCESS	136
6.4	PRE-ANALYSIS OF CER.....	137
6.4.1	METHOD 1	138
6.4.2	METHOD 2	138
6.5	ANALYSIS OF COMPANY INFORMATION	139
6.6	CASE STUDY DATA ANALYSIS	139
6.6.1	EMPLOYEE NEW ENVIRONMENTAL PARADIGM (NEP) SURVEY	139
6.6.2	INTERVIEW CONTENT	140
6.6.3	INTERVIEW ANALYSIS	140
6.6.4	ANALYSIS OF CASE AND SUB CASES	147
6.6.5	INTERPRETATION OF THE DATA.....	148
	CHAPTER 7 – CASE STUDY ORGANISATION PROFILES	150
7.1	STUDY ORGANISATION PROFILES	150
7.1.1	ORGANISATIONAL FIELD FOR RESEARCH	150
7.1.2	STUDY ORGANISATIONS PROFILE	151
7.1.3	STATUS OF ‘SUSTAINABILITY’ IN STUDY ORGANISATIONS	152
7.1.4	RESULTS OF EMPLOYEE NEW ENVIRONMENTAL PARADIGM (NEP) SURVEY	154
7.1.4.1	RESULTS OF NEP SURVEY BY SENIORITY	156
7.2	CASE STUDY ORGANISATIONS PROFILES FOR CER AND CSR.....	156
7.2.1	CSR STATUS IN THE STUDY ORGANISATIONS	157
7.2.2	CER STATUS IN THE STUDY ORGANISATIONS	157
7.2.3	STUDY ORGANISATIONS’ CER ASSESSMENT	158
7.2.3.1	CER APPROACH	158

7.2.3.2	REPORT STRUCTURE AND CONTENT	161
7.2.3.3	REPORT DISTRIBUTION.....	163
7.2.3.4	QUALITY OF CER INFORMATION.....	164
7.2.3.5	MATERIALITY ASSESSMENT FOR CER.....	165
7.2.4	ASSESSMENT OF CER QUALITY.....	166
7.2.4.1	METHOD 1 - RATING AGAINST GRI AND ASSURANCE	166
7.2.4.2	METHOD 2 CER ASSESSMENT - CLARKSON SCALE	166
7.2.5	OVERALL AWARENESS OF CER	168
7.2.6	STRATIFICATION OF CER AWARENESS	169
7.2.7	OTHER SOURCES OF INFORMATION	174
7.2.8	CER PROCESSES	178
7.2.9	CONCLUSIONS: STATUS OF CER	179
7.3	ORGANISATIONS' CHANGE APPROACH FOR CSR AND CER.....	179
7.3.1	DOMINANT CHANGE APPROACHES IN STUDY ORGANISATIONS.....	180
7.3.2	LEADERSHIP INFLUENCE ON CHANGE	181
7.3.3	CHANGE METHODOLOGIES IN USE	182
7.3.4	EMPLOYEE EMPOWERMENT.....	183
7.3.5	CSR IMPLEMENTATION APPROACH	187
7.3.6	CER IMPLEMENTATION APPROACH	190
7.3.7	CONCLUSIONS: ORGANISATION CHANGE APPROACH.....	191
	CHAPTER 8 – ORGANISATION LEVEL RESULTS	192
8.1	TRANSPARENCY ROLE OF CER.....	194
8.1.1	EFFECT OF TRANSPARENCY VIA COMPETITIVE INDICES	198
8.1.2	EFFECT OF TRANSPARENCY ON LEADERSHIP.....	199
8.1.3	SCANNING AND STAKEHOLDER FEEDBACK	200
8.2	DRIVERS OF CSR LEAD TO DIFFERENT APPROACHES	201
8.2.1	THE BUSINESS-CASE APPROACH TO CSR	202
8.2.2	TELE1 CSR APPROACH.....	204
8.2.3	ICT2 CSR APPROACH	206
8.2.4	IMPLICATIONS OF CSR APPROACH FOR CER	208
8.3	CER TO SUPPORT CSR MARKETING AND GREEN IT.....	210
8.4	CER TO STRUCTURE OF CSR APPROACH.....	211
8.5	CER TO SUPPORT CSR GOVERNANCE	212
8.5.1	KPIS AS PART OF GOVERNANCE FOR CSR.....	214
8.6	CONCLUSIONS: ORGANISATIONAL LEVEL.....	214

CHAPTER 9 – INTERNAL LEVEL EMBEDDING OF CHANGE.....	217
9.1 PROCESS CHANGE FOR CER AS PART OF CSR CHANGE	218
9.1.1 EFFECT OF DOMINANT CHANGE APPROACH TO CSR.....	218
9.1.2 CER CREATING PROCESS DIRECT CHANGE.....	221
9.1.2.1 DATA COLLECTION.....	221
9.1.2.2 PERFORMANCE MONITORING AND TARGETS.....	222
9.1.3 CER MANAGED BY SUSTAINABILITY TEAMS.....	223
9.1.4 CER REQUIREMENTS AFFECTING SENIOR MANAGEMENT	224
9.1.5 LEADERSHIP AND COLLABORATION.....	226
9.1.6 CONCLUSIONS: DIRECT PROCESS CHANGE.....	226
9.2 CER AS PART OF THE SENSEMAKING PROCESS.....	227
9.2.1 INFLUENCES FOR CSR ON EMPLOYEES	228
9.2.2 SUMMARY OF INFLUENCES ON EMPLOYEES FOR CSR.....	230
9.2.3 STRATIFICATION OF SENSEMAKING FOR CSR	232
9.2.3.1 SENIOR MANAGEMENT SENSEMAKING.....	232
9.2.3.2 MIDDLE MANAGEMENT SENSEMAKING	233
9.2.3.3 INDIVIDUAL CONTRIBUTOR SENSEMAKING.....	237
9.2.3 SENSEMAKING FOR CONTRADICTORY MESSAGES FOR CSR	241
9.2.4 CER: PLACE IN THE SENSEMAKING PROCESS.....	242
9.2.4.1 AWARENESS OF CER	242
9.2.4.2 SENIOR MANAGEMENT ENDORSEMENT OF CSR APPROACH IN CER.....	243
9.2.5 INTERVIEWEES PERCEPTION OF RELATIONSHIP BETWEEN CSR AND CER.....	244
9.2.5.1 LIMITED RELATIONSHIP CSR AND CER	244
9.2.5.2 CER SEEN AS A SOURCE OF INFORMATION ON CSR AND COMPANY CSR POLICY.....	245
9.2.5.3 CER ASSISTS IN FACILITATING CHANGE FOR CSR	246
9.2.6 CER IN SENSEMAKING PROCESS	247
9.2.7 CONCLUSIONS: SENSEMAKING	251
CHAPTER 10 – EMERGING THEME AGENTS, CSR AND CER	253
10.1 THE CONCEPT OF AGENCY AND AGENTS FOR CSR.....	254
10.1.1 THE PARADOX OF EMBEDDED AGENCY	255
10.1.2 CHANGE AGENTS.....	256
10.1.3 INSTITUTIONAL ENTREPRENEURS.....	258
10.1.4 INSTITUTIONAL WORK	259
10.1.5 THE ROLE OF CER FOR AGENTS	262
10.1.6 IMPLICATIONS FOR AGENCY THEORY FOR THIS STUDY.....	263

10.2 RESULTS: ROLE OF AGENTS.....	264
10.2.3 INTERNAL CHANGE AGENTS, CSR AND CER.....	264
10.2.3.1 THE CEO EFFECT	264
10.2.3.2 IMPORTANCE OF SUSTAINABILITY TEAM AS CHANGE AGENTS.....	265
10.2.3.3 ECO-CHAMPIONS AND INDIVIDUAL ENTREPRENEURS.....	267
10.2.3.4 ROLE OF CER FOR AGENTS.....	269
10.2.4 INSTITUTIONAL WORK, CSR AND CER	271
10.2.4.1 EMPOWERMENT OF MIDDLE AND JUNIOR MANAGERS	271
10.2.4.2 IMPLICATION OF CSR CHANGE APPROACH FOR INSTITUTIONAL WORK	272
10.2.4.3 -SUSTAINABILITY TEAM COMPLETE INSTITUTIONAL WORK.....	273
10.2.4.4 ROLE FOR CER ASSISTING INSTITUTIONAL WORK FOR CSR.....	274
10.3 CONCLUSIONS: AGENTS.....	276
CHAPTER 11 – ORGANISATIONAL FIELD DRIVERS FOR CSR AND CER	278
11.1 ORGANISATIONAL FIELD LEVEL DRIVERS OF CSR AND CER.....	279
11.1.1 COERCIVE FORCES OF INSTITUTIONAL CHANGE FOR CSR AND CER.....	281
11.1.1.1 THE EFFECT OF REGULATION AND STANDARDS.....	282
11.1.1.2 THE EFFECT OF LEGITIMACY ON CSR AND CER.....	284
11.1.1.3 MIMETIC FORCES OF INSTITUTIONAL CHANGE FOR CSR AND CER.....	286
11.1.1.4 NORMATIVE FORCES OF INSTITUTIONAL CHANGE FOR CSR	288
11.1.2 IMPLICATIONS FOR STUDY: ORGANISATIONAL FIELD DRIVERS.....	289
11.2 RESULTS: ORGANISATIONAL FIELD DRIVERS	290
11.2.1 KEY DRIVERS FOR CSR.....	290
11.2.2 GOVERNMENT AND REGULATION	291
11.2.3 SHAREHOLDERS, INVESTORS, AND THE CAPITALIST ARGUMENT	292
11.2.4 LARGE BUSINESS CUSTOMERS.....	294
11.2.5 LEGITIMACY.....	295
11.2.6 MIMETIC INFLUENCES	296
11.2.7 NORMATIVE INFLUENCES	297
11.3 CONCLUSIONS: KEY EXTERNAL DRIVERS	299
CHAPTER 12 – DISCUSSION AND CONTRIBUTIONS OF RESEARCH.....	300
12.1 THE EFFECT OF CER ON THE EMBEDDING OF CSR.....	302
12.1.1 ORGANISATION LEVEL.....	303
12.1.1.1 DISCUSSION OF RESULTS AT ORGANISATION LEVEL	303
12.1.1.2 CER MECHANISMS AT ORGANISATION LEVEL.....	307
12.1.1.3 CONTRIBUTIONS OF RESEARCH AT ORGANISATION LEVEL	309

12.1.2	INTERNAL INDIVIDUAL LEVEL	311
12.1.2.1	DISCUSSION OF RESULTS AT INTERNAL LEVEL	311
12.2.2.2	CER MECHANISMS AT INTERNAL LEVEL	313
12.2.2.3	CONTRIBUTIONS OF RESEARCH AT INTERNAL LEVEL	321
12.2.3	ORGANISATIONAL FIELD LEVEL DRIVERS	324
12.3	CONTRIBUTION TO RESEARCH ON THE RELATIONSHIP BETWEEN CSR AND CER	324
12.4	MANAGEMENT PRACTICE	328
12.4.1	OBSERVATIONS FROM RESEARCH	328
12.4.2	ASSESSMENT OF CER ROLE AGAINST SUCCESS FACTORS FOR CSR EMBEDDING	329
12.5	LIMITATIONS OF RESEARCH	334
12.6	CONCLUSION	334
	REFERENCE LIST.....	336
	LIST OF INTERVIEWS.....	359
	APPENDICES.....	361
	APPENDIX 1 - ADAPTED FROM LOZANO (2015) 'SUSTAINABILITY' DRIVERS	362
	APPENDIX 2 - KEY WORD SEARCH CRITERIA	363
	APPENDIX 3 - INTERVIEW QUESTIONS.....	364
	APPENDIX 4 - METHOD 2 CER ASSESSMENT – CLARKSON SCALE	371
	APPENDIX 5 -NEP SURVEY AND SUPPLEMENTARY QUESTIONS	376
	APPENDIX 6 - STATUS OF CSR IN STUDY ORGANISATIONS	377

LIST OF TABLES

Table 2.1 – Success Factors for Implementing CSR.....	26
Table 2.2 - Benefits of Green IT	36
Table 3.1 - Factors Affecting the Uptake of CER	48
Table 3.2 - Key Papers on CER facilitating the embedding of change for CSR.....	66
Table 5.1 (a) – Corporate Approaches to Sustainability (from Benn, Dunphy & Griffiths 2014) - Compliance Approach.....	86
Table 5.1 (b) – Corporate Approaches to Sustainability (from (Benn, Dunphy & Griffiths 2014) – Sustainable Efficiency	87
Table 5.1 (c) – Corporate Approaches to Sustainability (from Benn, Dunphy & Griffiths 2014) – Strategic Proactivity	88
Table 5.1 (d) – Corporate Approaches to Sustainability (from Benn, Dunphy & Griffiths 2014) – Sustaining Corporation	89
Table 5.2 Key Papers for Sensemaking and CSR	117
Table 6.1 – Details of Interviewees.....	134
Table 6.2 Themes, Categorisation and Nodes used in NVivo analysis.....	144
Table 7.1 CSR status re-evaluation for Tele1	152
Table 7.2 – NEP Survey Results	155
Table 7.3 - Summary Results on Awareness of CER.....	173
Table 7.4 - Summary Sources of Information on CSR in Study Organisations.....	177
Table 7.5 – Summary Study Organisations Dominant Change Approach.....	186
Table 9.1 - Summary Effect of CER Requirements on Senior Leadership	225
Table 9.2 – Sources which Influence Employees on CSR and Role of CER.....	231
Table 9.3 - Summary Key Findings Middle Management Sensemaking	236
Table 9.4 – Summary: Key Findings, Individuals Sensemaking.....	240
Table 10.1 - Key Papers for the Role of Agents in CSR.....	261
Table 11.1 – Summary External Drivers of CSR.....	298
Table 12.1 Summary of Results against Questions at Organisation Level.....	305
Table 12.2 Summary of Results against Key Questions at Organisation Level	318
Table 12.3 - Assessment of Success Factors for CSR Embedding	330

LIST OF FIGURES

Figure 1.1 – Outline of Thesis	5
Figure 1.2 Alignment of multi-level framework and primary results	18
Figure 2.1 – Dimensions of Sustainability	20
Figure 2.2 - Growth of Carbon Emissions from Major Companies compared to Global Emissions (TEEB 2013)	27
Figure 2.3 - Place of Sustainability in Corporations (adapted from Globescan 2015).....	28
Figure 2.4 – Six-Year Growth in ICT Market Leaders (redrawn from Statistica 2016).....	33
Figure 2.5 – Drivers of CSR in MNEs (Fortuna et al. 2011).....	38
Figure 3.1 – Australian ASX200 Sustainability Reporting Trends (ASCI 2016)	46
Figure 3.2 – CSR Communication Tools (Seele and Locke 2015)	61
Figure 4.1 – Levels of Change for CSR (adapted from Schultz & Wehmeier, 2009)	74
Figure 4.2 – Proposed Multi-level Framework to Study Change for CSR	76
Figure 6.1 – Seniority of Interviewees	132
Figure 6.2 – Location of Interviewees.....	133
Figure 6.3 – Department Spread of Interviewees.....	133
Figure 6.4 – Analytical Hierarchy for Results Analysis	142
Figure 7.1 – Results of Pre-interview Survey Behaviour Questions.....	155
Figure 7.2 – Pro-ecological Bias of Interviewees by Seniority	156
Figure 7.3 – Carbon Emissions Tele1 CER	161
Figure 7.4 – Carbon Emissions ICT2 CER	163
Figure 7.5 – Tele1 CER Clarkson Scores	167
Figure 7.6 – ICT2 CER Clarkson Scores	167
Figure 7.7 – Awareness of CER.....	168
Figure 7.8 – Awareness of CER by Seniority.....	170
Figure 7.9 – Source of Information on CSR	174
Figure 7.10 – Ability of Staff to Initiate Change	184
Figure 8.1 - Meso Level of Multi-level Framework	192
Figure 9.1 – Micro Level of Multi-level Framework.....	217
Figure 9.2 – Influences on the Individual.....	229
Figure 10.1 – Agency at Micro Level of Multi-level Framework	253
Figure 10.2 – Agency to Create Change for CSR	255
Figure 11.1 - Macro Level of Multi-level Framework.....	279
Figure 11.2 – Summary External Drivers for CSR	291
Figure 12.1 - Revised Multi-level Framework	303
Figure 12.2 – Mechanisms of Action of CER at Organisational Level	307
Figure 12.3 – Mechanisms of Action of CER at Internal Level	313
Figure 12.4 - Relationship between CER and CSR approach.....	325
Figure 12.5 – Proposed two-way relationship between CSR and CER.....	327

LIST OF BOXES

- Box 8.1 Transparency effect of CER on CSR approach
- Box 8.2 Relationship between CER and CSR Approach
- Box 9.1 Study Organisation Change Models as opportunity for CER
- Box 9.2 CER: empty rhetoric to be decoupled or call to action?
- Box 10.1 CER as tool for Agents
- Box 10.2 CER to facilitate Institutional Work

ABSTRACT

The present thesis aims to examine how Corporate Environmental Reporting (CER) could facilitate the embedding of change for Corporate Social Responsibility (CSR) within organisations. The research is based on case studies of two for-profit Multi-National Enterprises (MNEs) in Information Communication Telecommunications (ICT), an industry sector with limited previous research into CSR and virtually none on CER. The empirical research involved interviews with employees and reviews of company CSR information. Underlying the research is a literature review of the key concepts used to study CSR and on how CER has been shown in previous studies to be effective in embedding change for CSR. Based on constructs utilised in previous studies, a multi-level framework across the organisational field, organisation, and internal company levels was used to structure the analysis of the data.

The analysis of the results shows how CER can be effective in creating change for CSR. A two-way relationship is suggested, which varies from the relationships proposed in the literature to date. The need to develop a CSR approach, and to publish this in the CER, was seen to be based on the organisations' perception of external pressures for CSR, despite the unexpected absence of stakeholder feedback. Once developed, this CSR approach then influenced organisational change for CSR and how CER could facilitate that change.

The use of the multi-level framework assisted in the elucidation of the role of CER in embedding change at each level studied. At the organisational level, CER can create pressure on leaders by creating transparency of company CSR and associated performance targets, which leads to increased commitment to CSR objectives. CER was observed to support the companies' specific approach to CSR, as well as supporting the performance monitoring and governance processes. Internally to the organisations, the implementation of the CER required processes that synergistically assisted change for CSR. Also at this level, key contributions to research were made by applying two concepts utilised for CSR although not widely used for CER. Firstly, as a discourse on CSR, CER acted as an input to the sensemaking process in favour of CSR. Secondly, the concept of agency was an emerging theme in the research. Here, CER was shown to be a tool agents can use to assist in change for CSR. The key element of the CER discourse that facilitated both these effects was the inclusion of endorsed management policy, targets and rhetoric on CSR, which was seen to counterbalance company messages based on the conventional financial paradigm of profit.