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A Case Study of Pakistan State Oil (PSO)

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BY
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Mushtaque Ali Jariko was born on 05-06-1975. He holds a Master's degree in Business Administration (MBA) and a Bachelor degree in Business Administration (BBA). At present he works as an Assistant professor in Institute of Business Administration (IBA), University Of Sindh, Jamshoro, Pakistan. He possesses fifteen years of teaching experience and has taught different management subjects to Bachelor and Master's students. He also has remained as visiting and external faculty member to many public and private universities in Pakistan.

His main academic and research areas are; Corporate Social Responsibility, Human Resources Management, Business Ethics, and Organizational Behavior. He has published two research papers as main author during his PhD studies and has written four additional papers as a co-author. He has attended various national and international workshops, seminars, and lectures. He speaks three languages including English, Sindhi, and Urdu.

ENGLISH SUMMARY

In some developing countries, including Pakistan, companies approach Corporate Social Responsibility (CSR) philanthropically. Today Pakistani companies' are engaged in philanthropic activities which include support in education, health, community development and other charitable activities. However, charity and donations only accounts for a small fraction of the CSR landscape. Most companies in Pakistan undertake philanthropic CSR activities as a core framework of CSR. Managers working in Pakistani companies are not aware of other major dimensions of CSR. Managers lack opportunities to learn about CSR and its broader perspectives. Previous research indicates that very limited research has been undertaken on mapping CSR in Pakistani companies. This lack of both awareness and research in the context of Pakistan needs to be looked at consequently this project has aptly addressed.

In this study a large public company of Pakistan namely Pakistan State Oil (PSO) is under investigation. The reason of selecting this company was to investigate how CSR is perceived and practiced in PSO. The PSO is currently enjoying 70 -75% share of the black oil market and 55-60% share of white oil market in Pakistan. It means that every second Pakistani is somehow the customer of PSO in Pakistan and therefore PSO's business activities directly affects every second Pakistani citizen. This study used the case study approach under which literature review, qualitative in- depth interviews, and action research were methods to collect the empirical data.

Statement of the project's objectives

The following main objectives were set for this study:

1. Outline the major dimensions of CSR related to CSR activities in Pakistan.
2. Portrait the perception of CSR held by managers in PSO.
3. Identify barriers and opportunities for implementing CSR in PSO: Are managers of PSO are willing to adapt a comprehensive CSR approach or otherwise change or suggest other CSR practices?

To achieve these specific objectives the following research questions were prepared:

Research question 1- What are the major dimensions of CSR related to CSR practices in Pakistan?

Research question 2 - How do PSO managers perceive CSR both as a set of activities and as a theoretical concept?

Research question 3 -What are the barriers and opportunities for managers of PSO to adapt to a more comprehensive CSR approach or otherwise change their current CSR practice?

Research methods employed

The research design of this study was based on the case study approach where knowledge of PSO including PSO's CSR policies and practices were included. Under the case study approach the following methods were employed:

- Literature Review Method (CSR theories have been presented).
- Qualitative in-depth interviews (Perceptions of CSR in PSO have been documented).
- Action Research (Future workshop in which the researcher and the participants have discussed the possibilities of CSR).

Major findings of this study include:

1. Pakistan is confronted with a number of socio-economic and environmental problems. Pakistani companies have not yet fully adhered to United Nations Global Compact (UNGC). CSR in Pakistan is at an early stage and has not been developed in accordance to UNGC guiding principles. Pakistani companies focus on only philanthropic aspect of CSR such as health, education, and community development.
2. CSR is a broad term and have different dimensions including a narrower versus broader approach. The narrower approach limits the company to stick to only earning profits. Whereas, the broader approach of CSR focuses on other social and environmental responsibilities of the companies. There are other CSR approaches including issue bases, stakeholders, and Islamic.
3. PSO uses philanthropic CSR in its mainstream business activities.
4. Various PSO managers participated in two data collection activities e.g. in-depth interviews and an action research workshop and it was observed that they seemed less oriented towards learning more about CSR. As a result, PSO's CSR operations are limited to philanthropic and other community activities such as health, education, relief efforts, environment, and other community development programs are treated as CSR focused areas. Philanthropy of CSR is seen as the focus of PSO. Ethical, legal and environmental guidelines are available in PSO but are treated separately from the CSR framework.
5. Managers possess lack of knowledge about UNGC. Managers know about Islamic CSR but are unaware of its applications.
6. Sociopolitical influences are major barriers for CSR engagements.
7. Stakeholders' engagement is lacking in PSO towards CSR initiatives.

8. Public sector companies are under governmental influences and the policies of government affect CSR functions.
9. Management commitment and leadership is important for re-directing CSR initiatives. CSR engagements provide both social and financial benefits to companies.
10. Managers believe in participation approach to learn about CSR

DANSK RESUME

I flere udviklingslande, herunder Pakistan, kan virksomheder CSR-aktiviteter (Corporate Social Responsibility) betegnes som filantropiske. Pakistanske virksomheder er engageret i filantropiske aktiviteter, som omfatter støtte og donationer til uddannelse, sundhedsfremme, udvikling af lokalsamfund og andre velgørende aktiviteter. Men velgørenhed og donationer udgør kun en lille brøkdel af CSR landskabet. De fleste virksomheder i Pakistan betragter filantropiske CSR-aktiviteter som kernen i deres CSR-arbejde. Ledere af pakistanske virksomheder kender ikke til andre vigtige dimensioner af CSR, og de mangler muligheder for at dygtiggøre sig inden for CSR. Et meget begrænset korpus af forskning søger at kortlægge CSR i pakistanske virksomheder. Denne manglende forskning i CSR i Pakistan søger dette PhD- projekt at adressere.

I dette projekt undersøges en stor offentlig virksomhed i Pakistan, nemlig Pakistan State Oil (PSO). Grunden til at vælge netop dette firma var et ønske om at undersøge, hvordan CSR opfattes og praktiseres i PSO. PSO har i øjeblikket en andel på 70 -75% af det sorte oliemarked, og en andel på 55-60% af markedet for hvide olie. Dette betyder, at hver anden pakistansk medborger på den ene eller anden måde er kunde i PSO og derfor påvirket af PSOs forretning.

Denne undersøgelse har anvendt en casestudie-tilgang, hvor søgning i skrevne kilder, kvalitative interviews og aktionsforskningsmetoder blev benyttet til at indsamle empirisk materiale. I forbindelse med aktionsforskningen arrangerede jeg et fremtidsværksted med ledere i PSO. Formålet med workshoppen var, at identificere de muligheder og udfordringer som lederne står overfor når de skal igangsætte og gennemføre CSR-aktiviteter i PSO.

Projektets formål

Denne undersøgelse sigter mod at portrættere hvordan virksomhedsledere i PSO forstå CSR, og hvordan de kan være med til at ændre virksomhedens CSR aktiviteter fra en traditionel filantropisk tilgang til en der inddrager en bredere vifte af CSR aktiviteter. Yderligere afspejler denne undersøgelse et ønske om at kunne igangsætte refleksion i PSOs CSR-ledelse omkring forholdet mellem erhvervsliv og samfund.

Hovedformålene med projektet var følgende

1. At skitsere de vigtigste CSR-dimensioner i forskningslitteraturen, og relatere dem til CSR-aktiviteter i Pakistan.
2. At portrættere PSO-lederes opfattelse af CSR.

3. At identificere barrierer og muligheder for implementering af en bredere tilgang til CSR i PSO: Er lederne i PSO villige til at adoptere en bredere CSR-tilgang?

For at opnå disse specifikke mål blev følgende forskningsspørgsmål udarbejdet:

Forskning-spørgsmål 1 - Hvad er de vigtigste dimensioner i CSR-litteraturen, og hvordan kan disse udfoldes i en pakistansk kontekst?

Forskningspørgsmål 2 - Hvordan opfatter PSO-ledere CSR, både set som aktiviteter og som et teoretisk begreb?

Forskning spørgsmål 3 – Hvilke barrierer og muligheder ser ledere i PSO i forhold til at kunne ændre deres nuværende CSR praksis og kunne udøve en mere omfattende og mange-spektret CSR tilgang.?

Forskningsmetoder

Denne undersøgelses forskningsdesign er udarbejdet som et casestudie, hvor viden om PSO fra forskellige kilder diskuteres og sammenstilles. I casestudiet -er følgende metoder blevet anvendt:

- Litteratur-søgning (portræt af det teoretiske CSR-landskab).
- Kvalitative interviews (til dokumentation af opfattelser af CSR i PSO).
- Aktions forskning (fremtidsværksted, hvor forskeren og deltagerne diskuterede mulighederne for udvikling af CSR-aktiviteterne i PSO).

Denne undersøgelses væsentligste resultater er:

1. Pakistan står over for en række socioøkonomiske og miljømæssige problemer. Pakistanske virksomheder lever endnu ikke fuldt ud op til FNs Global Compact (UNGC). CSR i Pakistan er endnu på et tidligt stadium og har ikke udviklet sig i overensstemmelse med UNGC vejledende principper. Pakistanske virksomheder fokuserer almindeligvis kun på filantropiske aspekter af CSR, såsom sundhed, uddannelse og udvikling af lokalsamfund.
2. CSR er et bredt begreb, og har forskellige dimensioner og betydninger, herunder en smal og en bred tilgang. Den smalle tilgang forpligter virksomheder til at holde sig til at tjene penge. Den bredere tilgang til CSR, derimod, forpligter virksomheder til også at påtage sig et bredere ansvar i forhold til fx sociale og miljømæssige problemstillinger. Der findes også andre tilgange til CSR, herunder sagsbaseret CSR, stakeholder-orienteret CSR,, og islamisk CSR.

3. PSO har indarbejdet den filantropiske tilgang til CSR i sin almindelige virksomhed.
4. Forskellige ledere i PSO deltog i flere dataindsamlingsaktiviteter: dybdegående interviews og et fremtidsværksted. Det blev observeret, at lederne ikke synes at være nævneværdigt orienteret mod at lære mere om alternative tilgange til CSR. PSOs CSR aktiviteter begrænser sig til filantropiske aktiviteter i lokalsamfund, sundhed, uddannelse, nødhjælpsindsats, og miljø. Etiske, juridiske og miljømæssige retningslinjer er tilgængelige i PSO, men er ikke indkluderet i PSOs CSR-ramme, men behandles separat fra CSR-aktiviteterne.
5. Ledere i PSO har begrænset kendskab til UNGC. Ledere kender den islamiske CSR, men er uvidende om dens anvendelser.
6. Socialpolitisk indflydelse udgør en væsentlig barriere for CSR-engagement og aktivitet i PSO.
7. Stakeholder-engagement er ikke fremtrædende i PSOs CSR-initiativer.
8. PSO er en offentligt ejet virksomhed, og er under statslig og politisk styring og påvirkning. Disse faktorer påvirker også CSR-aktiviteterne i PSO.
9. Ledelsesengagement og lederskab er væsentligt for at nye CSR-initiativer kan igangsættes. Et øget CSR-engagement kan både give sociale og økonomiske fordele for virksomheder.
10. Ledere tror på deltagerorienterede former i formidling af CSR.

ACKNOWLEDGEMENTS

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1.1. Introduction

After World War-II many political, social, environmental, economic problems around the world were observed. Due to the magnitude of the problems world economic Institutions such as, International Bank for Reconstruction and Development (IBRD) (later renamed to World Bank), General Agreement on Tariffs and Trade (GATT) (later World Trade Organization, WTO), and International Monetary Fund (IMF) were formed to strengthen and facilitate trade between nations as a means towards strengthening nations' economies (Gavin, Rodrik 1995). Whether this objective was fulfilled has been questioned by for example (Judith Goldstein 1998). She has argued that along the formation of world economic Institutions nations in general were getting aggregate monetary gains, but the societies and their problems were left unattended. This also according to Goldstein developed pressures on respective governments to take measurements for solving the societal problems. Goldstein further suggests that the governments alone cannot solve all the societal problems. But, there can be substantial improvements in societal problems if the governments get supports from other Institutions including public, private, and non-governmental organizations (NGO's). This can be seen as a background for the emergence of CSR, and the potential for the private sector to address the emerging problems of the societies.

The meaning of the word "social problem" varies. No consensual definition or interpretation has emerged (Spector 1987, Mooney, Knox et al. 2014). Mooney and

his co-authors conclude that societies' social problems vary and keep changing. Likewise, Robert H. Lauer (1976) has documented that there is great disparity among the professionals and in public opinion on understanding the term social problem. On this basis Lauer concludes that the framing of the term social problem needs to be understood so that it includes mechanisms to address these problems. Some authors have argued that there are different modes of the social problems. For example Earl Raab and Gertrude Jaegar Selznick (1964) have identified that:

"A social problem exists when organized societies ability to order relationship among people seems to be failing; when its Institutions are faltering, its laws are being flouted, the transmission of its values from one generation to the next is breaking down, the framework of social expectations is being shaken" (Raab and Selznick 1964, p. 06).

Likewise, Arnold Birenbaum and Edward Sagarin (1972) have argued that;

"A social problem exists when the collective society is rented by at the very least, a public recognition that there is sector of society, represented by its practices which threatens or prevents others or themselves from establishment or maintaining their claims to membership" (Birenbaum and Sagarin 1972, p. 16).

Public and private companies cannot be expected to fully solve all such social problems. But, the business and societies have close associations and the interaction between both helps to understand what problems societies are facing and how they can be handled (Davis 1960 & 1973). According to Keith Davis businesses have got immense powers and their key operations are deeply rooted in societies. Hence, these authors suggest that the role of businesses towards the societies in solving some of the problems is very much entitled. The UN Millennium Development Goals (MDGs) has also been set with the purpose to set out the priorities for the business to contribute resolving the social issues (Newell and Frynas 2007). In addition, the two Secretaries General of UN Kofi Annan and Ban Ki-moon have clearly stated that that business has to play a central role in addressing the socioeconomic and environmental problems. Altogether the role of business in resolving the socioeconomic and environmental problems is very important (UNGC, 2013 &2011).

In the CSR literature the understanding of a social problem is a little different. United Nation's Global Compact official website states that companies are affected by social, political and economic challenges and opportunities. Therefore many companies recognize the need to collaborate and partner up with governments, civil society, labor organizations and the United Nations to contribute to solving some of the societal problems in their context. The United Nation Global Compact identifies four problem clusters that companies can contribute to solve by addressing them in their main business streamline. The four problem clusters are:

1. Violation of human rights
2. Violations of labor rights
3. Corruption
4. Environmental degradation (UNGC, 2013)

These four problem clusters constitute a subset of social problems that companies are expected to contribute solving. And if they are not solved, it will affect the social coherence of societies at large. Embedded in the CSR approach is also a focus on mechanisms to solve problems in those clusters.

The ten guiding principles of compact were initiated in order to offer the companies to use voluntarily approach in their business activities. These principles are presented below in the   Table 1-1:

Human Rights	Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2 Make sure that businesses are not complicit in human rights abuses.
Labour Rights	Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4 They should contribute to the elimination of all forms of forced and compulsory labour; Principle 5 Business must work for effective abolition of child labour; and Principle 6 The elimination of discrimination in respect of employment

	and occupation.
Environment	Principle 7 Businesses should support a precautionary approach to environmental challenges; Principle 8 They should undertake initiatives to promote greater environmental responsibility; and Principle 9 Business must encourage the development and diffusion of environmentally friendly technologies.
Anti-Corruption	Principle 10 Businesses should work against corruption in all its forms, including extortion and bribery.

Table 1-1 The ten UNGC guiding principles

The approach to identify some of the Pakistani socio-economic problems has gone through the official websites of a number of institutions. These include; Pakistan Bureau of Statistics (PBS), National Accountability Bureau (NAB), Human Rights Commission of Pakistan (HRCP), and Security Exchange Commission of Pakistan (SECP). These institutes are engaged in monitoring socioeconomic and environmental problems of Pakistan.

Pakistan Bureau of Statistics (PBS)

The Pakistan Bureau of Statistics (PBS) is Government of Pakistan's major executive and federal department and is heavily engaged in providing the national statistical services mainly related to the various socio-economic sectors (Pakistan Bureau of Statistics, 20162016).

National Accountability Bureau (NAB)

 Official website of NAB states that;

> "The National Accountability Bureau is Pakistan's apex anti-corruption organization. It is charged with the responsibility of elimination of corruption through a holistic approach of awareness, prevention and

enforcement. It operates under the National Accountability Ordinance-1999" (National Accountability Bureau, 2016).

Human Rights Commission of Pakistan (HRCP)

HRCP was founded as non- profit organization in 1987, it mainly undertakes the cases related to the human rights violations in Pakistan. On their official website it is stated that:

> "HRCP undertakes activities in the areas of awareness, monitoring, fact-finding, activist mobilization, lobbing, agitation, and intercession in courts related to human rights violation and deprivation" (HRCP, 2014).

Security Exchange Commission of Pakistan (SECP)

On their official website of SECP it is stated that;

> "The Securities and Exchange Commission of Pakistan (SECP) was set up in pursuance of the Securities and Exchange Commission of Pakistan Act, 1997. This Act institutionalized certain policy decisions relating to the constitution and structure, powers, and functions of the SECP, thereby giving it administrative authority and financial independence in carrying out its regulatory and statutory responsibilities".

SECP is the only institution in Pakistan who has designed CSR policy guidelines for the publicly owned companies. In their policy guidelines are included;

> "Introduction and scope, objective, CSR governance, consultative committee, CSR management systems, areas of interests, implementation structure, and allocation of resources, external assurances, disclosure and reporting" (SECP, CSR-guidelines, 2016)

The socioeconomic and environmental problems highlighted in this chapter are both described by statistical data generated by the mentioned international and Pakistani governmental institutions, and by concrete examples on how they are perceived by different organizations in the Pakistani context. A literature review method has also been employed. With the help of Google Scholar the key words including "socioeconomic and environmental problems, Pakistan" were searched and different related books and articles were downloaded and read. Further, the empirical evidences also shed more light on the emerging socioeconomic and environmental problems of Pakistan.

Pakistan being a part of the third world countries is confronted with number of political, social, and economic challenges and the selected Pakistani organizations have repeatedly stated such challenges. Hence, the reports and the literature

discussed below show that organizations have reported and monitored the socioeconomic and environmental problems in Pakistan.

1.2. The Socioeconomic and Environmental Problems Of Pakistan: Empirical Evidence

1.2.1. Human Rights Violations

Pakistan was under British rule for more than 200 years until she got her independence in 1947. Muhammad Ali Jinnah known as 'Quaid-e- Azam' (the founder of Pakistan) led the independence movement. Many authors such as Christophe Jaffrelot (2004), Pervez Ameer Ali Hoodbhoy and Abdul Hameed Nayyar (1985), Hamza Alavi (1972), and Ashique Ali Jhatial et al. (2014) argue that the new born country Pakistan inherited many socioeconomic and environmental problems from British colonial rule. These problems included ethnic tension, rehabilitation of refugees, lack of funds to pay for building up public institutions and infrastructure, improvement of poor infrastructure and eradication of widespread poverty of the masses, lack of education including widespread illiteracy, and environmental degradation.

According to the mentioned authors the long rule of British government left many negative effects in the whole region. The British government used multiple administrative strategies to gain the sympathies of the few elite. For example, to gain sympathies of the elites and some influential families the British government initiated the practice of favoritism and nepotism, which brought adverse effects as the most of the minorities and the less privileged were deprived from their rights (Talbot 2004, Jhatial, Cornelius et al. 2014, Alavi 2011). Another practice that the British government started was the Quota system and a strategy was framed to fix ratio for the specific jobs and some administrative posts (Jhatial et al. 2014, Alavi 2011). The quota system in one or the other way was believed as the seed of corruption in which a few groups were the major beneficiaries (Alavi 1986, Gankovskiĭ 1971). Christophe Jaffrelot (2004) believes that this practice did not help meritorious candidates to be part of the major sectors, and he argues that the Muslim minorities were deprived opportunities. Similarly, he identifies that the ratio of public service jobs to the less privileged, for example the Scheduled Castes' (SC), was limited in many different public sectors. Christophe Jaffrelot further explains that such political decisions were made not to facilitate the less privileged and minorities living in the Indian sub-continent.

Ashique Ali Jhatial et al. (2014) add that the British government introduced an examination system namely Indian Civil Service (ICS) with the purpose to induct merit base appointments. Ashique and his colleagues argue that unfortunately this exam system did not bring the good results as most of religious minorities believed

that they were being discriminated. Further, these authors add that the major criticism in ICS was that "The British Raj was criticized for largely confining the benefits of the ICS to Anglo-Saxon candidates and high status Indians; minority ethnic and religious groups in colonial India, especially Muslims, Sikhs and Christians, protested on the grounds that the ICS would result in the domination of upper caste Hindus". Scholars like Hamza Alavi (1972) and Gankovskiĭ (1971) have similar findings as they believe that the colonial rule did not help in bringing the social justice in the region as many social and economic problems erupted and continued.

After Independence, Quaid-e-Azam, who died suddenly in 1948, and Pakistan's loyalists planned to bring Pakistan on the track of development along with democratic, economic and political stability. Development of institutions had top priority. In the early 1950s the following major developmental goals were set by the government:

> "making the use of available scarce resources; dealing with energy issue; reestablishing the law and order, improving transport and communications; improving irrigation and agriculture system; bridging political space; dealing with regional differences of the provinces; improving Balance of Payments; dealing with economic problems; and improving the technical education"(Papanek 1967).

Pakistan since its independence has not seen true democracy which resulted in the creation of weak institutes not helping and managing the country's affairs smoothly (Haqqani 2004). Hussain Haqqani further argues that "The country's institutions, ranging from schools and universities to the judiciary, are in a state of general decline" (Haqqani 2004, p. 86). Hussain Haqqani argues that Pakistan since its independence has never been able to focus on the literacy rate. This according to him has badly affected the education sectors of Pakistan, and unfortunately this lack of education has led to lesser technological knowledge. Hussain Haqqani further explains that terrorism and increase in population have also embarked negative consequences on socioeconomic, environmental and political conditions in Pakistan. Eventually, the deterioration of human rights in most of the emerging economies including Pakistan is believed as a serious issue in different public and private sectors.

In the section below the empirical evidences further explains the state of human rights violations in Pakistan.

1.2.2. Violation of Labor Rights

Child labor is serious labor rights violation in Pakistan. According to a Human Rights Commission of Pakistan (HRCP) report "Pakistan was rated at 'extreme risk' in terms of child labor and ranked amongst the top 10 countries (out of 197

countries) where child labor was most prevalent" (HRCP, 2014). Based on survey data collected in various big cities of Pakistan HRCP suggest that due to economic pressures the families send their children to work. In early 1990s child labor in Pakistan caught attention of the world communities including ILO, UNICEF, and World Bank (Jonathan Silvers 1996; Ranjan Ray 2000).

Lack of employment opportunities, unemployment, poverty, inflation, and lack of good quality educations are important root causes to an increasing problem of child labor in Pakistan (Ray 2000). Another emerging factor for the growing child labor in Pakistan is to avail the low cost of child labor (Silvers 1996). Jonathan Silvers argues that along with local manufacturers in Pakistan some of the multinational companies whose survival in the West is difficult also take advantage of the low cost child labor. The growing figures of child labor caught the attention of the world community when the 12 year old boy from Pakistan namely Iqbal Masih, was found working 14 hours daily six days a week (Compa and Vogt 2000). Lance A. Compa and his colleague explain that Iqbal tried to raise the voice of other 3000 children who were bonded forcefully to work. But, unfortunately the young boy was killed which brought the anger among the international community and they boycotted Pakistan's export of carpets. This, according to Lance A. Compa and his colleague negatively affected the foreign earnings from Pakistani exports.

Pakistan is also believed as highest ranking in enslaving people. The estimated figure for the different kinds of slavery in Pakistan is '2,000,000 to 2,200,000' (Bales, David et al. 2013). For example, Jonathan Silvers (1996) has further explained that;

> "Each year millions of children in Pakistan enter the labor force, where they compete with adults -often even with their parents – for what little work is available. At least, half of these children are under the age of ten" (Silvers 1996, p. 80)

According to HRCP the constitution of Pakistan has asserted that forced labor and slavery must be avoided. The state is responsible for providing equal employment opportunity and safe working environment to all the citizens of Pakistan. But in a report from 2013 HRCP mentions that:

> "Out of a total labor force of 59 million in Pakistan, only 1.56 million had access to social security" (HRCP 2013, p.201).

Further, the report states that most of the corporate sectors do not comply with laws and thus deprive employees form their basic rights. Right from wage benefits to the health, safety and security the lives of the workers in Pakistan are in great danger. HRCP in its report has mentioned that there are many incidents that routinely take places in factories. For example;

"[t]he accidents like the devastating Baldia factory fire in Karachi in 2012 seemed to have been forgotten. Numerous cases which include; boiler explosion, roof collapse and inhalation of poisonous gases were dealt with through the occasional payment of meager compensation" (HRCP, 2013, p. 201).

In the Baldia factory 270 workers died and no proper investigations have been conducted so far. HRCP and the civil society have raised the collective voice against this unjust event but no concrete result is yet achieved.

1.2.3. Poverty and Its Causes and Effects

Poverty has many causes and different modes and its appearance has different applications. Different authors have presented their view points on it. For example, John Wall (2011) has identified that poverty as a moral concept has many dimensions. According to John Wall hunger, lack of food, illness, injustice, and illiteracy are dimensions of poverty. Many other social evils, for instance, bribe, corruption, lawlessness, and terrorism, follow and are intertwined with poverty (Chetwynd, Chetwynd et al. 2003, Gupta, Davoodi et al. 2002, Piazza 2011).

Pakistan currently is facing severe poverty issues and state machinery has failed in eradicating it. The major causes behind the emergence of poverty in Pakistan are; "low purchasing power, low literacy rate, dependents ratio is high and large sizes of the households" (Akram, Wajid et al. 2011, Said, Musaddiq et al. 2011, Qureshi, Arif 2001, Mahmood, Sheikh et al. 1991). According to these authors the most appearing indices of poverty in Pakistan are no safe drinking water, poor nutrition, lack of proper healthcare and unhealthy shelter.

Eventually, the issue of poverty became very challenging and the international organizations started reporting on the poverty problems in Pakistan. For example, United Nations Development Program (UNDP), World Bank, and the Asian Development bank have reported on statistics of the poverty in Pakistan (UNDP in Pakistan, 2014).

1.2.4. Education

An educated, skilled, and efficient workforce is believed as important assets for the nations and organizations. For instances, World Bank and UNDP have been stressing upon different nations to make investment on education. Pakistan since its independence has failed in achieving a 100% literacy rate which raises many challenges for the state. The primary and secondary school system has some serious problems. For example, according to Ghulam Rasool Memon (2007) the overall quality of primary and secondary education in Pakistan is on decline and has resulted in worsening education standards. Memon argues that the main challenges

in the field of literacy in Pakistan is an outdated curriculum, shortage of qualified primary and secondary teachers, and a lack of proper facilities in laboratories. Memon further identifies that the 55% of literacy rate in year 2012-13 shows how seriously the education sector is lagging behind the development. Pakistan has many times shown commitments to achieve the high literacy rate. For example, the Dakar Framework of Action was sought to help Pakistan to achieve a full literacy rate by the year 2015. In its report of (2014) Ministry of Education, Trainings and Standards in Higher Education Academy of Educational Planning and Management Islamabad, Pakistan it is stated that "The Dakar framework was signed by international community on April 28, 2000, in Dakar Senegal". In Dakar's frame the main emphasize was on "abolition of school fees, provision of free textbooks to students and legislation to declare free and compulsory access of children to education as their constitutional right" (Pakistan Education for All review report 2014- 15).

It seems that there exist serious flaws in the implementations of the articles of the constitution of Pakistan because the constitution clearly asserts that every Pakistani citizen has equal right to be educated. It is mentioned in the constitution of Pakistan that;

> "the Constitution of the Islamic Republic of Pakistan (1973) promised to its citizens in Article 37 (b) & (c) that the State shall remove illiteracy and provide free and compulsory secondary education within the minimum possible period; make technical and professional education generally available and higher education equally accessible by all on the basis of merit" (Pakistan Education for All review report 2014- 15).

1.2.5. Unemployment

Unemployment is yet another social problem that exists in almost all countries. The world economic institutions for example, IMF (1998), has explained the concept of unemployment as; "Unemployment is measured annually as percentage of labor force that can't find a job" (Unemployment: The Curse of Joblessness, 2016). The other perspective of unemployment is the employees' layoff programs where downsizing or reducing a number of employees has become the major issues around the globe. For example Deepak K. Datta et al. (2010) while discussing the causes and effects of employee downsizing in a European perspective identified that continuous downsizing of employees have triggered the unemployment ratio in Europe. Unemployment leaves negative effects on the health of unemployed persons and also leaves other psychiatric issues (Janlert 1997). Unemployment is also an ever-increasing phenomenon in Pakistan too. The unemployment rate among the youth is on rise and posing serious threats to the state (Qayyum, Siddiqui 2007). The unemployment ratio in Pakistan has produced crimes which include theft, robbery, and other property crimes (Gillani, Khan et al. 2011). Due to high unemployment, the crime rate in Pakistan is increasing at alarming speed and is

becoming a challenging for the state to deal with (Gillani, Rehman et al. 2009, Qayyum, Siddiqui 2007).

Planning Commission (2013) is a government body which publishes annual reports on the economic indicators of Pakistan. In its annual report it categorically states that:

> "Youth population is estimated at 55.7 million, of which 16.3 million are in the category of labor force market. Out of total youth labor force, 14.6 million are employed and the remaining 1.7 million are unemployed, employing 10. 3% youth unemployment rate which is higher than the national unemployment rate of 6%" (Planning Commission 2013, p.69).

The commission further furnishes that slow economic growth and increase in population have also caused increased in unemployment.

1.2.6. Health

Health problems in developing nations including Pakistan are growing at fast pace and a number of major diseases have caused the increase in the mortality ratio. Christopher JL. Murray and Alan D Lopez (1997) based on the data from the eight countries including Pakistan found that:

> "98% of all deaths in children younger than 15 years are in the developing world; 83% and 59% of deaths at 15–59 and 70 years, respectively, are in the developing world" (Murray, 1997, p.1269).

Pakistan being a part of developing nations is having severe health related issues. Pakistanis are experiencing number of diseases including; lung, heart, cancer, hepatitis, Blood pressure, diabetic, and many more. In its report, the World Health Organization (WHO) has identified that Pakistan is passing through very difficult time particularly in the health sector and the mortality ratio in Pakistan is increasing and the life expectancy is declining (WHO | Pakistan, 2016).

The health sector in Pakistan is extremely substandard and has produced negative results. Rising cases of infant mortality ratio, pregnancy death, Hepaticas spread and non-stop polio cases are questioning the health facilities in Pakistan (Ghaffar, Zaidi et al. 2013, Ali, Ali et al. 2006, Shaikh, Hatcher 2005, Arif 2004). The mortality ratio among the children is on rise. According to a UNDP report (2014):

> "Pakistan stands among the worst performers in child and infant mortality. The number of deaths of children under 1 year of age per 1000 live births is 69 against the target of 40 (UNDP in Pakistan, 2014).

The same report UNDP also mentions that diseases like TB and Malaria, which are transmissible diseases, are on rise and Pakistan is lagging behind in achieving the MDG- 6.

Another major emerging health issue in Pakistan is regarding water pollution. The waste of industries without proper environmental checks and balances is posing serious threats and is badly affecting the rivers (Azizullah, Khattak et al. 2011). Azizullah and his colleagues have identified that the water pollution is becoming a great threat to the public health of the citizen, as the drinking water quality is being deteriorated due to the water pollution. According Azizullah and his colleagues Pakistan has been ranked 80 out of 122 in drinking water quality.

1.2.7. Environmental Degradation

Consequently, the problems like poverty, unemployment, income inequalities and less agriculture development put pressures on the people to shift from rural to urban areas. The increase in population among cities and lack of modern industrial development brought the environmental challenges in Pakistan. Among the environmental problems are the air and water pollution which have severely affected both humans and some major species including the fishes. A comprehensive study conducted by Arif Hasan and A.A Ali (1992) have shown how seriously environmental problems are affecting the humans and other species. According to Hasan and his colleague the greed among the industrialists has a long historical development which Pakistan got inherited from the British colonial rule. During the colonial period British wanted to extract maximum revenue on the cost of affecting the lives of people. Due to improper check and lack of monitoring the waste of the industries started affecting the water, which later became a major issue of water pollution. Most of the industries in Pakistan are situated in the large cities which are thickly populated. The effects of air and water pollution are adversely affecting the health of the people causing "respiratory problem, eye problems, vomiting, and some crop damaging problems" (Hasan and Ali 1992).

Due to the rapid urbanization in the major cities of Pakistan is also causing the environmental degradation and thus adversely affecting the sustainable development (Alam, Fatima et al. 2007). These authors further argue that environmental degradation in the major cities of Pakistan has posed serious health related problems for the citizen living there. It can also be seen form the economic survey of Pakistan. In the survey it is stated that Pakistan presently is facing serious environmental problems which include; "environmental pollution, land degradation, water, and air pollution". The survey suggest that serious efforts are needed to deal with environmental problems as this is causing the health problems throughout Pakistan and is putting the coming generations in a great danger.

Pakistan's continuous social problems, limited resources, and mounting growth in population are creating many health and environmental problems. Some authors have argued that social and environmental influences cause the other psychological problems. More recently, A. Linda Moony et al. (2014) have identified that due to social and environmental problems other psychological related problems arise which include:

> "physical, sexual, and emotional abuse; poverty and homelessness; job loss; divorce; the death of the loved one; devastations from the natural disasters such as floods and earthquakes; the onset of illness or disability injury; and the trauma of war" (Mooney, Knox et al. 2014, p. 37).

1.2.8. Corruption

More recently, Transparency International (TI) has ranked Pakistan 34th most corrupt nation in the world which according to many authors has given bad image of the country around the world (Alam 1998, Javaid 2010, Khan 2007). M. Shahid Alam (1998) based on data collected through various leading newspapers of Pakistan has identified the nature and causes of corruption. According to him individual and organizational corruption cases have been reported and highlighted. He believes that the corruption can directly be handled by the governments by initiating independent accountability. Further, M.S. Alam sees that civil society has to play a very important role in exposing the corrupt related activities of individuals and organizations. According to the author this becomes the prime responsibility of the government machinery to activate the initiatives in curbing the corruption at all levels. On other hand some improvements in corruption index have also been witnessed. According to him the Transparency International (TI) has asked the government of Pakistan to work more seriously to combat against the corruption.

It can also be seen that index issued by the Transparency International clearly gives the impression that Pakistan stands low in the corruption line. The ranking shows that Pakistan stands at number 126 out of 175. It can also be shown from the 2014 corruption ranking for Pakistan in the World Democracy Audit which shows that out of 109 Pakistan stands at 104 (World Audit Democracy Profile, Pakistan, 2014).

The corruption in Pakistan is mostly reported in the federal, provincial, and local governmental organizations. More recently, the chairman National Accountability Bureau (NAB) has revealed the corruption cases of Railways and has directed the DG NAB Lahore to expedite the cases of corruption in more transparent way (NAB Reviewed Cases, 2015). NAB has revealed that many key officials of various public and private organizations were found involved in the corruption cases.

Based on data collected through secondary sources, Ashique Ali Jhatial et al. (2014) has identified that most of the sectors in Pakistan have been reported involved in corruption. Furthermore, according to these authors due to non-meritorious and

ethnic based appointments the practice of corruption in most of the sector continued and exists till today. Eventually, even most of the elected governments have remained under severe charges of corruption. John Bray (1997) has identified that how the four premiership and presidential dismissals were made. John Bray identified that sitting prime Ministers and Presidents were sacked on the bases of allegations which include; misuse of powers, involvement of corruption, and poor performance of major sectors. According to John Bray the two major political parties namely Pakistan People's Party (PPP) and the Pakistan Muslim League-Nawaz (PML-N) have been ruling since last 40 years. Due to the rampant and high profile corruption many sitting prime ministers were held responsible for their involvement and thus lost their Governments (Bray 1997).

More recently, the Panama papers leaked has created another heating debate in the world. Pakistan premier Nawaz Sharif and his family members are also found having offshore companies which has resulted a heating debate in the country. The Prime Minister immediately left the country and flew to London in order to diffuse this tension. The opposition parties in Pakistan are asking the Prime Minister to resign, and are also asking chief justice of Supreme Court of Pakistan to take immediate action against the Prime Minister and his families and investigate the wealth he has invested in the offshore companies (Salman Masood 2016).

Umbreen Javaid (2010) while studying the Pakistan's economy and corruption has presented the genesis of corruption from historical perspective. According to her this practice was inherited from the colonial period. She explains that the British government in order to gain the sympathies supported the elites and thus the favoritism and nepotism imbedded in most of the public sectors of Pakistan. She suggests that a well-structured mechanism and good governance needs to be developed so that corruption needs to be nipped in the bud.

A weak judiciary system and non-effectiveness of National Accountability Bureau (NAB) could not help in controlling and handling properly the corruption (Qureshi, Ali et al. 2010 and Khan 2001). The report published in 2013 by HRCP (Human Rights Commission of Pakistan) also reflects that due to weak Judiciary system many political, legal, social, and economical problems are not yet resolved. Furthermore, John Bray (1997) has brilliantly argued that the corruption of the government needs to be checked by the interdependent institutions such as Accountability Bureau and Judiciary. But, according to John Bray the political governments and their heads for example Zulifqar Ali Bhutto and Nawaz Sharif during their tenure appointed ad-hoc judges and some other officials in different institutions. The very purpose of making ad-hoc-ism was to gain sympathies for the political leaders which consequently has not helped the judiciary to become strong in Pakistan and according to John Bray the main political corrupt people have not been punished so for.

Likewise, Anwar Shah and Mark Sachacter (2004) have identified that a weak strategy of the governments leads towards the corruption. Anwar Shah and his colleague argue that the corruption particularly in the Public sectors has damaged the reputation of the governments in the eyes of various stakeholders. In addition to that both micro and macro-economic activities suffer due the bad governance and the involvement of public sectors in corruption. A massive corruption does not help in the economic development of a nation. For example, Abdul Farooq et al. (2013) with the help of time series data covering the period from 1987-2009 have identified that the economic growth is associated with the corruption. Farooq and his colleagues based on the data collected, find that corruption impedes the trade and leaves negative consequences in the society. Further, Farooq and his colleagues have found that the goals for achieving the economic growth have remained a nightmare for the government of Pakistan. According to Farooq and his colleagus;

> "Pakistan failed to achieve the set target of 5.3% growth rate in the last eight years, average 2.6% economic growth rate was registered in these eight years"(Farooq et al. 2013, p. 623).

Furthermore, according to Aliya Abbasi (2011) the corruption has badly affected the smooth working of the public sector of Pakistan. She further identified that the most noticeable grounds of corruption are:

> "Low salaries, insecure tenure, and outmoded accountability mechanisms. Recruitments, postings and promotions are not merit-based. Bureaucratic corruption takes several forms, including abuse of discretionary power, misuse of regulatory authority, as well as institutionalized and participative practices"(Abbasi 2011, P. 18).

This employs that serious efforts are required in which bureaucrats and politicians should be accountable for their involvement in corruption. She believes that accountability has to be made by the strong judiciary system and wide public awareness. Paul Heywood (1997) believes that with the help of independent accountability institutes and a strong judiciary such practices of political corruption can be controlled and monitored. Further, many authors believe that the corruption overall affects the political and economic fabric of countries leaving negative consequences. Abdul Farooq et al. (2013) believe that the waves of corruption can be controlled provided that the government, NGO's, civil society, and media play an active role. Abdul Farooq and his colleagues suggest that good governance is the basic tool to curb the corruption. According to Abdul Farooq and his colleagues' good governance is the way where independent accountability, transparency, and participation of community can play a central role in addressing corruptions cases in Pakistan. Likewise, Anwar Shah and Mark Schacter (2004) have forwarded some suggestions which according to them can be used as effective tools to combat the corruption. For example, proper monitoring services of the donors, empowerment of employees and citizens, and information need to be disseminated to the relevant

stakeholders. This, according to these authors will greatly help in knowing that what is going on and how the money is being utilized. Similarly, M. Shahid Alam (1998), and Umbreen Javaid (2010) also suggest that awareness among general public, strengthening the voice of civil society, and making independent Judiciary system can be very vital tools to curb the corruption.

1.3. The UNGC Four Clusters and Empirical Evidences from Pakistan

Pakistan has serious social problems and in particular the four clusters under the domain of UNGC. One gets the impression that the space of the social problems in Pakistan is immense. Some empirical studies suggest that the public and private companies of Pakistan are lagging behind in addressing the UN compact principles: For example, Malik Asghar Naeem and Richard Welford (2009) based on their comprehensive survey from Pakistani and Bangldeshi multi-national companies (MNCs) and local companies have identified how the companies are addressing the four problem clusters of UNGC, which include; "Human rights, labor standards, the environment, and anti-corruption". Malik A. Naeem and his colleagues have taken the Global Reporting Initiatives (GRI) of UN to see how the both countries firms are using it.

While referring the very first problem cluster of UNGC, Malik A. Naeem and the co-authors have found that MNC's have relatively higher percentage in reporting 'human rights' as compared to the local companies working in both Pakistan and Bangladesh. For example, Malik A. Naeem and the co-authors based the sample companies examined that;

> "17.9% in Bangladeshi and 13.9% Pakistani local companies; 58.2% Bangladeshi 40.8% Pakistani MNCs were found in reporting human rights written policies" (Naeem, Welford 2009, p.113).

Referring the second cluster problem of UNGC these authors have identified that;

> "32.5% Bangladeshi and 38.9% Pakistani local companies; 61.4% of Bangladeshi MNCs and 65.8% Pakistani MNCs have written policies on labor standards "(Naeem, Welford 2009, p. 113).

In the remaining two clusters of problems Malik A. Naeem and co-authors argue that the local companies in both countries were slightly different in reporting on environment and anti-corruptions. According to these authors;

> "69.5% of MNC's [in Pakistan] in contrast to 23.9% of Bangladesh are engaged in reporting on environment. On the other hand, 59.4% of

MNCs in contrast to 16.9% local companies in Pakistan were found in reporting the environment" (Naeem and Welford 2009, p. 115).

While discussing the last cluster problem of UNGC, anti-corruption, Naeem and the co-author have found that; "70.5% of MNC's in Bangladesh and 64.6% of those in Pakistan in contrast to 12.5% and 16.1% of listed local firms" have written policies on anti-corruption. Based on their study of the GRI reports Malik A. Naeem and his co-author argue that;

"Human rights abuses continue, the environment is being degraded, labor is often subject to abuse and exploitation and anti-corruption is pervasive in Pakistani and Bangladeshi companies, particularly in the local companies".

However, MNCs of both countries have relatively better written policies on CSR. Naeem and his colleague suggest that businesses have got immense powers and can help in lowering many socioeconomic and environmental problems that both countries are facing.

The above literature and empirical evidences have shown that Pakistan is confronted with some serious socioeconomic and environmental problems. Human rights and labor rights violations are on rise and are deteriorating the very fabric of the society. It is also learnt that state institutions are not very much serious in addressing the most emerging socioeconomic and environmental problems which is leaving adverse effect on the society as a whole. It seems that a collective voice from government, public and private companies, NGOs, and civil society can be effective measure to address the issues and challenges in Pakistan.

Extreme poverty has compelled people to do other social evils. Illiteracy and lack of awareness are multiplying problems day by day. Furthermore, state institutions are least worried about seriousness of the community problems. Pakistan has also serious environmental degradation problem in the form of air and water pollution. Due to lack of modern technological advancement the industries are lagging behind in adopting modern methods for controlling pollution. The air and water pollution is seriously affecting the health problems of the people in the form of various diseases. Health sector portrays bleak picture due to poor performance.

Corruption is on rise, and is badly affecting every sector of Pakistan. There is urgent need to curb it with effective governance and a mechanism which portraits the smooth transparency and accountability. National Accountability Bureau of Pakistan (NAB) must be made an independent and impartial body which should take necessary measurements to say NO to corruption.

Pakistani companies need to adhere the UNGC principles in their mainstream business. Adopting the ten guiding principles can help companies to address and

contribute in socioeconomic and environmental problems of Pakistan. UNGC is presented in detail in chapter 5. In addition, SECP policy voluntarily guidelines for CSR initiatives can also help companies to address the issues and challenges. Through the said guidelines SECP has made board of directors responsible on volunteer basis to monitor and report CSR activities among Pakistani companies.

The socioeconomic and environmental problems highlighted in this chapter were used as the source of identifying how the companies can potentially address these problems and contribute. To investigate this scenario, the central research questions were designed to probe the perception, status practices, and understanding of CSR among Pakistani companies in general and PSO in particular. We shall see the detail discussion on research questions and methods employed in chapter 2.

Chapter 2. Research Objectives

Outline of the chapter

- Introduction
- Knowledge gap
- Aims and Objectives of the study
- Research design of the study
- Overview of the thesis

2.1. Introduction

As seen in chapter 1 that Pakistan is currently confronted with number of social and environmental problems. Some of these problems were inherited when the country won its independence (Hoodbhoy 1998, Jaffrelot 2004, Jhatial, Cornelius et al. 2014). These problems continue to exist. Human and labor rights violations, poverty, unemployment, corruption, and environmental degradation have been reported by independent international and national agencies like Transparency International (TI), United Nations Development Program (UNDP), International Labor Organization (ILO), World Health Organization (WHO), Pakistan Bureau of Statistics (PBS), National Accountability Bureau (NAB), and Human Rights Commission of Pakistan (HRCP). These organizations have documented many of Pakistan's socio-economic and environmental challenges (see chapter 1 in this thesis).

Some authors, for example Ashique Ali Jhatial et al. (2014), have argued that Pakistan has serious problems in recruitment, selection, promotion, and transfer of the workforce in many parts of the government sector organizations that also face challenges regarding fulfilling labor rights, environmental obligations, and rampant corruption. Based on an analysis of how the four major clusters of United Nations Global Compact (UNGC) in are addressed in Pakistan and Bangladesh Malik Asghar Naeem and Richard Welford (2009) have identified that companies in both countries are not complying the four major clusters. Further, Naeem and his colleague suggest that support from the respective governments is vital if the UNGC guidelines are to be adhered and hence for resolving societal problems in Pakistan and Bangladesh. Likewise, Peter Newell, Frynas (2007) have argued that the UN Millennium Development Goals (UNMDGs) policy guidelines can be effective for those companies working particularly in less developed countries to eradicate poverty, improving health conditions, addressing gender equality, providing clean drinking water, and improving the environmental conditions (cf. chapter 5 in this thesis).

This study tends to investigate how and under which conditions publicly owned companies in Pakistan can contribute in solving some of the country's socieconomic and environmental problems, which include contributing in community developments, poverty, human and employee rights, providing jobs, and upgrading environment. We shall see a detailed discussion hereof in chapter 5.

This is done by a case study of a large public sector oil marketing and distribution company of Pakistan namely Pakistan State Oil (PSO). PSO provides its services to major customers including "Oil and Gas Development Corporations (OGDC), National Logistics Cell (NLC), Heavy Industries Taxila (HIT), Pakistan Ordinance Factories Wah (POFH), Pakistan Steel Mills, City District Government Karachi (CDGK), Rupali Group, and Engro Chemicals" (Overview | Pakistan State Oil 2016). On its website of PSO it is mentioned that PSO provides services to both public and private companies of Pakistan. Further, it is stated that with the help of 3,500 retail outlets PSO serves approximately 3 million retail customers on a daily basis. This indicates how large a network PSO has nationwide.

On the official website the Managing Director (MD) and CEO of PSO has mentioned that:

> "we continued to dominate the market with our share of 66.6% in the Black Oil and 49.8% in the White Oil resulting in an overall market share of 56.8%"(Pakistan State Oil 2016).

This gives impression that being the major market participant PSO's policies for CSR directly affects every second Pakistani people, and indirectly the whole population.

Pakistan State Oil being a large public company of Pakistan has a huge network in the country. The Pakistani government holds the majority shares among the public companies in Pakistan. The Policies of government therefore directly affects the overall sustainability of PSO and its role in the area of CSR and social, environmental, political and economic problem-solving. Presently, the government does not have any effective mechanism to control the corporate activities of CSR. However, it is assumed that to strengthen CSR activities the government has to play a pivotal role. Further, the detailed description about PSO and organizational structure is presented in chapter 6. More recently Security Exchange Commission of Pakistan (SECP) which is government regular authority has issued some policy guidelines for the public companies of Pakistan to address the CSR activities in their mainstream businesses. The details about SECP are presented in chapter 1 of the thesis (see section 1.1).

If PSO wants to contribute to solving social problems in Pakistan it cannot be pressured from the shareholders to sell their products only with profit motives. With this PSO might be deviating in addressing the other social and environmental issues.

In this scenario the role of PSO is very much tilted towards CSR, and PSO management is aware of this. Thus, it is assumed that PSO management to fulfill the demands of their key internal and external stakeholders which include: shareholders, employees, management, public and civil society, government, and customers. These stakeholders have interests in PSO and would like to see that PSO performs better in both financial and social perspectives.

The CSR practice at PSO is completely voluntarily. Hence, the company's internal stakeholders, which include employees, can support management for CSR activities if such are to be undertaken. A central hypothesis in this study is that a limited approach to CSR will prevent PSO from realizing its full role in addressing Pakistan's emerging social and environmental problems.

2.2. Knowledge Gap

CSR in Pakistan is in an early stage and has not been developed in accordance with theories of CSR. Based on the empirical data from Pakistani public and private companies Ashique Ali Jhatial et al. (2014) have identified that CSR is not fully embedded in main business stream. Further, Jhatial and his colleagues have furnished that all the companies included in their survey have remained active in providing support to the local communities particularly during the natural disasters for instances, floods and earthquakes. Likewise, Mohammad Yunis (2012) has identified that the roots of CSR among multinational companies in Pakistan are deeply embedded in philanthropic CSR activities which include charities, donations, contribution in flood relief, and other community development contributions. He further explains that CSR literature in Pakistan is very limited and suggests that multinational companies can play a leading role in developing CSR cultures in main stream businesses.

Zahid A. Memon et al. (2014) have identified that CSR in Pakistan is at early stage and like other developing nations; Pakistani companies are engaged in charities, donations, and other philanthropic contribution. Based on a survey of 67 questionnaires from heads of business schools and Universities in Pakistan, Zahid and his colleagues have found that CSR is appearing as emerging field in educational institutions. Zahid and his colleagues suggest that CSR courses to bachelors and Masters level graduates can help in strengthening CSR culture in Pakistan.

Very limited research on CSR has been undertaken in the context of Pakistan. It could indicate that CSR in Pakistan is not yet practiced in its entirety. In chapter five the published paper has also concluded that CSR among Pakistani companies are not fully developed in accordance with international standards. Further, the articles have also shown that most of the Pakistani companies are engaged in only philanthropic CSR activities.

2.3. The Objectives Of The Study

The case study will identify how PSO managers today understand and practice Corporate Social Responsibility (CSR). To do this, interviews with PSO managers have been conducted to understand how CSR is practiced in PSO. To probe the willingness to expand the CSR perspective in PSO a future workshop has been be organized. The details of interviews and future workshop are presented in chapter 7 and 8 respectively.

Therefore this study aims at presenting a comprehensive CSR framework covering all major dimensions of CSR. The frame work of CSR is based on Carroll's theory of CSR that explains major dimensions of CSR. These dimensions include: Economic, legal, Ethical and Philanthropic (Carroll 1979). Hence, the idea of presenting the future workshop is to involve PSO CSR managers in CSR discussions, perspectives and activities, and will get their feedback (see chapter 8).

This study aims at portraying how corporate managers in PSO understand CSR, and how they might change their CSR conception and decisions from traditional philanthropic to broad CSR which covers major other dimensions of CSR. And this broad view of CSR might help the PSO managers to get better reflection and decide a better CSR framework for PSO.

2.4. Research Design Of The Study

The details of the research design will be discussed later in the thesis' methodology chapter. However, a brief overview of the research design is presented here by discussing how the research questions will be addressed. One case company, Pakistan State Oil, is selected for this study. Under case study approach this study has used literature review, in-depth interviews, and action research (future workshops) as source of data collection.

These methods have been used to identify that how PSO CSR managers perceive and practice CSR. The literature review method has also been used to investigate the overall understanding and status of CSR in Pakistan context. The literature review method has also helped to identify the other major dimensions of CSR. Hence, the different CSR dimensions have been used as the source of developing a roadmap of CSR for PSO CSR managers (see chapter 4&5). The roadmap of CSR might give an opportunity to PSO CSR managers to develop better understanding about CSR and might be helpful to think beyond traditional ways of doing CSR.

To document a central hypothesis for this study where limited approach of CSR is seen in PSO this study has employed in-depth interviews with PSO CSR managers. A future workshop has also been conducted. These research approaches were aimed

at exploring how managers in PSO perceive best practices of CSR, how they believe CSR in the future could be structured, and what kind of CSR activities can help to bring CSR in PSO's main business activities. Additionally, the study aimed to identify factors which hinder/ encourage the corporate leaders implementing CSR decisions. The details about in-depth interviews and future workshop are presented in chapter 7and 8 respectively.

Hence, the main objectives set for this study were:

   I.   Outline the major dimensions of CSR related to CSR activities in Pakistan.
  II.   Portrait the perception of CSR held by CSR managers in PSO.
 III.   Identify barriers and opportunities for implementing CSR in PSO: Are managers of PSO are willing to adapt a comprehensive CSR approach or otherwise change or suggest other CSR practices?

To achieve the above set objectives the central research questions and methods were used. The research questions and the approaches to address these questions are presented briefly here:

Research question 1 and the method employed: What are the major dimensions of CSR related to CSR practices in Pakistan?

The way CSR is understood and practiced in Pakistan has variety of flavors. It is important here to see how Pakistani companies are engaged with CSR activities, and how these activities match with Western practices and Carroll's CSR theory.

In order to address the second half of this question a comprehensive literature review is employed for this study. The literature search was based on different key words which include: CSR, Pakistan, environment, and sustainability, Stakeholder, sustainable, and ethics. The purpose of investigating CSR literature was to present the different CSR dimension perspectives in general. Different CSR theories and school of thoughts were studied to get impression the broader perspective of CSR. Hence, the whole idea of studying CSR literature in general was to learn broader perspective of CSR and compare it with CSR practices at PSO. As a result, it was deemed to prepare a comprehensive CSR framework to be discussed with PSO managers during workshop. The detail CSR literature is available in chapter 3 where the conceptual framework of CSR is discussed.

The company has some CSR initiatives but not fully developed in accordance with state of the art theories of CSR, for example as Carroll's approach to it. This theoretical approach of Carroll to CSR identifies the major dimensions of CSR covering Economic, Legal, Ethical, and Philanthropic. In addition literature reflecting the other major dimensions of CSR has also been employed. For example,

issue based CSR, CSR and stakeholder engagements, and value based CSR have been presented (see chapter 4).

Research question 2 and the method employed: How do PSO managers perceive CSR both as a set of activities and as a theoretical concept?

This PhD project uses in-depth Interviews to address its second research question. The purpose is to get deep information about PSO policies and practices on CSR, and how managers in PSO perceive it. The perception of managers in PSO will shed more light on their understanding towards CSR.

This method is chosen over others with the purpose to extract first hand and useful information to uncover, analyze, expose and identify potential complexities and policy of the case company seen through its CSR managers. The qualitative interviewing with CSR managers may shed light on, how CSR is perceived by the company's CSR managers.

This method has been employed to collect necessary data, tools for analysis and to understand PSO managers' motivation towards starting and implementing CSR applications. Along with in-depth interviews a future workshop on CSR has also been designed to know the understanding and perception of CSR among the managers of PSO.

The in-depth interviews in conjunction to secondary data from PSO's website and policy documents are used to getting information about the case company's CSR activities. The assumption is that the case company in question does CSR philanthropically.

Research question 3 and the method employed: What are the barriers and opportunities for managers of PSO to adapt to a more comprehensive CSR approach or otherwise change their current CSR practice?

To address this question a future workshop on CSR with PSO CSR managers was designed. In this workshop different themes on CSR perspectives were presented to the managers. The idea of presenting the different perspectives on CSR was to help and allow the managers to generate more ideas and think out of the box. This study will confront CSR managers in PSO with other major dimensions of CSR including Economic, Legal, Environmental, and Ethical. The potential gap between philanthropic and the remaining dimension of CSR, as theorized by Archie B. Carroll (1991) can be made explicit by participant interviews, workshop, and secondary data. For example, Norman K. Denzin, Lincoln (2009 &2010) has argued that through different methodical techniques researchers can get more insights of the problem under investigation.

Hence, it was deemed necessary to provide a comprehensive CSR framework and policy recommendations to PSO managers. . We shall see the detail discussions on CSR action plan in chapter 8 of the thesis.

The strategy of conducting of future workshop with PSO managers is based on three phases. These phases are presented and discussed in chapter nine.

2.5. Overview Of Thesis

This thesis is divided into three parts. In part one two chapters are included. Part two includes three chapters. Five more chapters are presented in the last part of the thesis.

Part 1 of the thesis: Research Design and Methods

In chapter 1 is about the socioeconomic and environmental problems of Pakistan. These problems have been identified through public institutes of Pakistan, and a few world Institutes have also been referred which monitor the social problems around the world.

Chapter 2 presents the overall purpose and objective of the study is presented. In addition, the chapter comprises research gap, research questions, and methods employed to address the respective research questions. This chapter also gives a brief introduction of the remaining chapters of the thesis.

Chapter 3 is about Research Methods employed for this study. The methods used for this case study are: Case study (Secondary Data), Qualitative in-depth Interviews, Literature review, and Action Research.

Part 2 of thesis: CSR and theories and conceptual landscape

Chapter 4 is about the conceptual landscape of CSR where CSR from its historical perspective is presented. In addition, different theoretical and conceptual frames of CSR are also discussed in detail. The conceptual framework of Carroll's theory of CSR is presented with the purpose to present the wider and broader perspectives of CSR.

In chapter five a published paper on CSR its status and ways forward has been made a part of theirs.

Part 3 of the thesis: CSR at PSO and conclusion

This part comprises five important chapters of thesis. The detail is presented below:

Chapter six presents the detail account of PSO and its CSR activities. The chapter contains the brief description of case study approach and the ways which were used to access the company and empirical data.

Chapter seven presents the analysis of in-depth interviews conducted with PSO managers.

Chapter eight is about Action Research Workshop on CSR at Pakistan State Oil (PSO). This chapter presents the detail description of the sessions conducted during workshop and also presents the different themes developed.

In chapter nine the overall conclusion of the study is presented in the form of policy recommendations for how Pakistani companies in general and PSO in particualr can continue its work with CSR.

Chapter 3. Research Methodology

Outline of the chapter:

- Introduction
- Philosophy of social science research

Case Study Design of this thesis

- Literature Review
- In-depth Interviews
- Analytical Strategies
- Action Research (AR)

3.1. Introduction

This chapter presents various research methods utilized for this study. The methods are carefully chosen to dig deep into CSR at a public sector company namely Pakistan State Oil (PSO). According to Norman K. Denzin (2010) and Norman K. Denzin et al. (2009) combining various methods can be very useful for the researcher to gather more data and to better understand complex problems. Accordingly, a multi-method approach was adopted to get answers for the research questions raised earlier in chapter 2. This includes a case study design comprising of analyses of reports and polices on CSR of PSO (secondary data), literature review method, in-depth interviews and Action Research.

3.2. Philosophy Of Social Science Research

Before providing the justification for the choice of methods employed in this study to address the central research questions, it is imperative to gain an understanding of the assumptions underpinning different research methods. All social science research is positioned within certain paradigms which influences how researchers collect and analyze the data (Gilbert 2001). To investigate any social phenomenon mainly four components of assumptions underpin and influences research approaches and the understandings and knowledge to be produced. These approaches are ontology (pertaining to metaphysics), and epistemology, human nature (pertaining to human psychology), and social scientific methodology (pertaining to theory of science) (Cohen, Manion et al. 2013, Tuli 2011).

3.2.1. Ontological Assumptions

Ontological assumptions define how research questions are posed for specific investigations of social phenomenon (Tuli, 2011). Fekede Tuli has argued that there are two major positions that hold very different ontological assumptions, and hence ask very different research questions: objectivism and constructionism. According to Tuli, the objectivism notion assumes that there is a reality out there regardless of who is investigating it. Whereas, the constructionism suggests that reality is the product of social processes including research processes. According to the latter position researchers co-create the outcome of his/her research e.g. by posing specific question and not posing others. Fekede Tuli (2011) and Louis Cohen et al. (2013) have suggested that ontological assumption on the very nature of a reality and how we perceive it actually guides the researcher's investigation of different social phenomenon. This study holds a constructionism position wherein the researcher goes after and analyzes how the reality is being constructed by the managers in PSO.

3.2.2. Epistemological Assumption

Fekede Tuli (2011) explains that the epistemological branch of philosophy deals with generation of knowledge and its validity. Tuli identifies two major epistemological positions with each their assumptions known as positivism and interpretivism. The author also explains that the positivists believe in scientific explanation of cause and effect, while the interpretivists believe that scientific knowledge can be obtained from the understanding of humans' experiences and interpretations of social realities (Maxwell 2012, Bryman 2006, Denzin 2010). Epistemological questions deal with whether the researcher has actively engaged with the social phenomena or opts an independent position from the phenomena (Collis, Hussey 2013). This researcher perceived it appropriate to take active part in data collection during in-depth interviews and action research workshop, and hence follow the interpretivist position.

3.2.3. Human Nature

Louis Cohen et al. (2013) while presenting the two major levels of assumptions regarding social reality (ontological and epistemological assumptions) explains that human nature and its relationship with the environment. Cohen and her colleagues add that in any research process human beings work as both subject and object of the study. The positivists' researchers work out more on theories and then apply those theories to people and societies. Further, it is believed that:

> "the positivists design their work to test their informed guesses, which they call hypotheses, about what the findings will be, and they usually take their hypotheses from prior studies" (Rubin, Rubin 2012, p. 16).

Whereas, these authors explain that constructionists researchers prefer to work with the people as they believe that people construct their understanding regarding the external world and give meaning to it accordingly. It can be said that human nature assumption helps in creation of knowledge that is built by involving the participants in discussions and interviews. In a complex research world it is important to address the values that the participants consider important to their lives (Borning, Muller 2012, Friedman, Kahn Jr et al. 2013). It is important that during interaction with the participants the researchers uses ethical guidelines to learn more about the participants and their views (Felton, Zelenko et al. 2013, Cummings 2006).

3.2.4. Methodological Assumption

The methodological assumptions developed for this study deal with how the phenomenon will be studied. In addition, the choice of methodology and methods should adhere to the ontological and epistemological assumptions (Corbetta, 2003).

This project uses qualitative method with the purpose of digging deep into the status of CSR in PSO. The different research paradigms presented above give impression that these paradigms have different applications and uses. Hence, based on the core objectives this study, where it is investigated that how a company does its CSR practices and how corporate leaders perceive it, a constructionists / interpretivist approach seems more appropriate. Qualitative methods help in understanding the social problems being confronted by e.g. humans, organizations and the societies (Creswell, Clark 2007). It is believed that qualitative methods bring researchers to reach a deeper understanding of reality from the perspectives of the subject being interviewed and provide opportunity to the researchers to interpret the social phenomenon in ways people bring to them (Maxwell 2012, Cassell, Symon 2004).

Qualitative methods help in understanding observations, actions, perceptions of individuals, and the experiences of people involved in the research process (Morgan, Smircich 1980, Cassell, Symon 1994, Fryer 1991). John W. Creswell and Vicki L. Plano Clark (2007) explain that qualitative research is an effective tool for data collection, data analysis, development of themes, and provides rich descriptions to the researchers.

Qualitative research involves a variety methods and approaches for example, case studies, personal experiences, life-stories interviews, observations, qualitative interviews, visual-audio and written texts and many more (Berg, Lune et al. 2004). Using the frame of qualitative research, the interpretivists investigate the complexities and authenticity of a particular research area (Maxwell 2012, Miles and Huberman 1994).

3.3. Research Design of a Case Study of CSR at PSO

The present study explores the perception and possibilities of CSR within case company namely PSO. This study uses a multi-method approach for data collection and detail discussion on each approach is presented below. Multi-method approaches can be used for understanding complex social phenomenon in a more realistic ways (Denzin and Lincoln 2009, Denzin 2010).

The research questions for this study have been designed keeping in view the main research objectives. The main objective is to identify underlying perception of CSR among managers of PSO, and to initiate change in their CSR practices as this study also identifies the barriers and opportunities for strengthening CSR in case company. In addition, this study outlines major dimensions of CSR related to CSR activities in Pakistan.

This research aims to inquire about CSR in PSO by posing three central research questions. To address the central research questions under a case study design, approach this study uses data triangulation see Table 3-1.

Central Research Question	Research method employed
1. What are the major dimensions of CSR related to CSR practices in Pakistan?	Literature review method
2. How do PSO managers perceive CSR both as a set of activities and as a theoretical concept?	In- depth Interviews
3. What are the barriers and opportunities for managers of PSO to adapt to a more comprehensive CSR approach or otherwise change their current CSR practice?	Action Research

Table 3-1 Research Questions and Methods Employed

After introducing the case study methodology, I discuss briefly the methods I have aligned to each research question.

3.4. Case Study Design

Case study method has been discussed by a number of authors. For example, Robert K. Yin (2009), and Catherine E. Houghton et al. (2013) have argued that case study method helps researchers in getting required information in a more natural way. Robert K. Yin (2006) believes that to probe the research questions, for example, why and how a case study method is more relevant. Matthew B. Miles and A. Michael Huberman (1994) take a step ahead and describe;

> "A case as a phenomenon of some sort occurring in a bound context; the case is, in effect, your unit of analyses" (Huberman 1994 p. 25).

In his other publication Robert K. Yin has narrated that;

> "the case study is used in many situations, to contribute to our knowledge of individual, group, organizational, social, political, and related phenomena"(Yin 2013, p. 04).

Likewise, Pamela Baxter and Susan Jack (2008) have described that a case study approach helps the researchers to investigate the composite phenomenon of different cases in their own perspectives. Baxter and co-author further explain that;

> "The qualitative case study is an approach to research that facilitates exploration of a phenomenon within its context using a variety of data sources" (Baxter, Jack 2008 p. 544).

Kathleen M. Eisenhardt (1989) has eloquently argued that case study research helps in understanding the dynamics of the unit/s being investigated. Eisenhardt has further identified that:

> "Case studies typically combine data collection methods such as archives, interviews, questionnaires, and observations" (Eisenhardt, 1989 p. 534)

Robert E. Stake (1978) has also explained that the case study method/s is helpful in extracting data helping the researchers to learn more about the individual cases. As a result, Stake believes that qualitative case study research is the best approach to study the human affairs in a more harmony ways. These authors have based their arguments on constructionism paradigm and believe that it helps in exploring the truth of social realities.

More specifically, Bent Flyvbjerg (2006) has presented excellent piece of work on case study approach where he has attempted to correct five major misconceptions of case study. For example, this author argues against a conventional definition of the case study approach, namely the dictionary definition of Sociology. According to

this definition the case study approach can only help in generating hypothesis and is useful for pilot studies. Flyvbjerg disagrees, and identifies common misconceptions linked to the above mentioned perception of the case study approach. The misunderstandings are:

> "theoretical knowledge is more valuable than practical knowledge; one cannot generalize from a single case, therefore, the single-case study cannot contribute to scientific development; the case study is most useful for generating hypotheses, whereas other methods are more suitable for hypotheses testing and theory building; the case study contains a bias toward verification; and it is often difficult to summarize specific case studies" (Flyvbjerg 2006, p. 219).

In response to these five major misconceptions the author has presented five ways to correct these misconceptions which include "The role of cases in human learning, cases as "Black Swans, Strategies for Case Selection, Do Case Studies Contain a Subjective Bias, The Irreducible Quality of Good Case Narratives". Based on his research this author strongly believes that;

> "the case study is a necessary and sufficient method for certain important research tasks in the social sciences, and it is a method that holds up well when compared to other methods in the gamut of social science research methodology" (Flyvbjerg 2006 p. 241).

Hence, Flyvbjerg believes that using case study approach helps researchers to bring the realities of the subjects under investigations.

A number of advantages of case study have been discussed. For example, Andrew Bennett (2004) has explained that the main advantages that case study method includes are;

> "Constructs validity, generates new theories, makes inferences regarding causal mechanism, provides historical explanations of cases, and addresses the complex causal relations" (Bennett 2004, p. 34).

Hence, it reckons appropriate that the case study method/approach can investigate the case company under research. The detail description of PSO's CSR activities is presented in chapter 6. It is also believed that the case study approach takes the researcher very close to work more intensively in collaborations with the participants (Crabtree, Miller 1999). These authors also believe that the case study approach has unique advantage where the researchers are able to learn about the views and actions of the participants. According to Yin there are number of ways through which evidences can be obtained which include; "documentations, archival records, interviews, direct observation, participant observation, and physical artifacts" (Yin 2013 p, 103).

Under the case study method several other methods have been employed for this study which include; secondary sources including PSOs website, CSR policies and my email correspondence with PSO officers), literature review, in-depth interviews, and action research.

In chapter 6 of thesis the secondary sources of PSOs CSR polices, reports or publications on CSR, and the firm's internal and external communications on CSR have been used for analytical purpose. Self-reported claims on CSR of company professionals through initial phase and second phases of interviews have been analyzed and compared to secondary data and theoretical CSR concepts. Hence, this part of the thesis covers the qualitative research case study approach in which the aim is to extract information about the case company under research.

3.4.1. The Literature Review Method

1. What are the major dimensions of CSR related to CSR practices in Pakistan?

The way CSR is understood and practiced in Pakistan has variety of flavors. It is important here to see that how does Pakistani companies engaged with CSR activities, and how these activities match with western practices and Carroll's CSR theory.

In order to address this question a comprehensive literature review was employed for this study. The literature search was based on different key words which include CSR and Definition. The search strategy was used for the purpose of developing a conceptual CSR landscape where different CSR schools of thoughts, dimensions and perspectives were identified. The outcome of this search is presented in chapter 4. Another search strategy was aimed at finding the CSR among developing nations including Pakistan was based on CSR, developing countries, publically-owned companies, private companies, Pakistan. A scientific paper based on the latter search has been published in International Journal of Business and Public Administration, volume, 13, Number 1, Summer 2016.

The purpose of investigating CSR literature was partly to develop an understanding of the theoretical CSR landscape, and partly to get familiar with literature on how CSR is practiced in Pakistan.

To present extant literature on different CSR schools of thoughts are presented to generate more knowledge about CSR. For instances, two major CSR schools of thoughts which include instrumental and business more than profits are discussed in chapter 3. Further, in chapter 3 the CSR discourse is presented in detail where it is discussed who is assumed responsible for CSR initiatives. The conceptual landscape

of CSR also presents different CSR perspectives for example, issue base CSR, stakeholders and CSR, and value based CSR.

Further, in the paper published and included as chapter 4 of this thesis it can be seen that the literature of CSR in developing nations including Pakistan is not fully developed in accordance with international standards or state of the art theories of CSR, for example as Carroll's theoretical approach to it. This theoretical approach identifies four major dimensions of CSR covering Economic, Legal, Ethical, and Philanthropic aspects. The very purpose of presenting the major dimensions of CSR was to construct a roadmap for developing CSR which was presented to PSO CSR managers. The idea of presenting these dimensions to PSO CSR managers was to allow them to reflect upon other perspectives of CSR so that they could think out of the traditional way of doing CSR.

The detailed answer of the research question 1 is presented in chapter 4 and 5 respectively.

The literature review method helps the researcher to investigate thoroughly what has been said and published the areas of interests (Knopf 2006, Barker 2014, Branley 2004, Aveyard 2014). Chris Hart (1998) explains that a good review of literature supports the quality of research. For example, Chris Hart argues that a good review of literature helps the researchers to produce a quality text and also helps in the production of scientific arguments. In his book Hart has provided a working definition of literature review that which the researchers can use for their respective projects:

> "The selection of available documents (both published and unpublished) the topic, which contain information, ideas, data and evidence written from a particular standpoint to fulfill certain aims or express certain views on the nature of the topic and how it is to be investigated, and the effective evaluation of these documents in relation to the research being proposed" (Hart 1998, p.13).

Hence, the literature review method employed for this project has presented a conceptual landscape of CSR where different CSR Schools of thought, themes, approaches, theories, and emerging concepts of CSR are presented. Chapter 3 and chapter 4 of the thesis have provided a rich description on the CSR discourse, and presenting different dimensions of CSR, for example, stakeholder's perspective as proposed by Freeman, issue based CSR, value based CSR, and Carroll's CSR theory.

3.4.2. In-Depth Interviews

2. How do PSO managers perceive CSR both as a set of activities and as a theoretical concept?

This PhD project uses in-depth interviews to address its second research question. There were 9 PSO managers interviewed. To know their underlying perception of CSR an interview guide was prepared with central questions along with sub-research questions (interview guide is attached as Appendix A). The qualitative in-depth interviews with PSO managers may shed light on, how CSR is perceived by them. However, such data was informative for identifying the obstacles in the way of implementing a comprehensive approach to CSR. Furthermore, through the qualitative interviews the researcher was able to pin point other dimensions crucial in light of socio-cultural and economic factors and consciousness about environmental issues. The interviews were tape recorded, transcribed, and analyzed to find answers to the research questions discussed below. The central purpose of choosing in-depth interview method is:

First, to extract first hand and useful information to expose and identify potential complexities regarding the CSR policy of the case company seen through its own employees and management (Aberbach, Rockman 2002, Bryman 2006, DiCicco and Crabtree 2006, Johnson 2002).

Second, Joel D. Aberbach and Bert A. Rockman (2002) have identified that in-depth interviews are best in getting required data about the questions being probed. Likewise, Alan Bryman (2006) based on his outstanding research on both qualitative and quantitative research and the analysis of '232 social science articles' – have examined that qualitative in-depth interviews were found dominating in extracting the information. Barbara DiCicco-Bloom & Benjamin F Crabtree (2006) have also argued that in-depth Interviews are determined in advance and possess flexibility in getting more knowledge through the discussion with participants. According to these authors in-depth interviews help in understanding the views and perception of the respondents.

The literature about in-depth interviews employs that interviews are very useful to collect, analyzes, and interpret the necessary data. Hence, the in-depth interviews remained very useful for this study.

The in-depth interviews in conjunction to secondary data from PSO's website and policy documents are used to getting information about the case company's CSR activities (see chapter 6). The analytical strategy employed for in-depth interviews was based on understanding experiences and perceptions of participants regarding CSR engagement of PSO. As a result, narrative analysis was deemed fit to serve the purpose. The detail discussions of these analytical tools are presented in section 3.2.4.

This method of the data collection has been chosen with the purpose to develop deeper understanding of CSR of a large public company namely PSO. The researcher believed that utilization of this method has provided detailed information

about the practice of CSR at PSO. Many scholars describe use of in-depth interviews and argue how important they are in generating required data from the respondents. For example, Paul Gill et al. (2008) have argued that in-depth interviews provide the greater response rate from the interviewee. These authors suggest that in-depth interviews can provide some concrete guidance helping the participants to talk and discuss. Likewise, Jennifer Baumbusch (2010) has argued that among all the major interviews types the in-depth interview is believed as the best technique for the data collection. Because, she believes that with the help of such interviews a rich description on participant's understandings and perceptions is learnt, which become very helpful for the researchers to get more information on the subject being investigated.

The researcher has conducted interviews face to face and had interactive sessions with respondents. There are a number of CSR managers in PSO currently employed to look after CSR activities. The research questions designed have been probed from 9 managers in two phases (see chapter 7). The purpose of asking the central research questions was to know the underlying perceptions of CSR. The interviews were tape recorded for analysis purpose.

3.4.3. Analytical Strategies

A careful study was undertaken on analytical strategies specially focusing on thematic analysis, discourse analysis, and narrative analysis. The idea of reading the description of each analytical tool was to generate an idea which analytical tool will be used for this study.

The process of data analysis started with developing codes and themes in order to interpret the social phenomenon (Miles, Huberman 1994, Denzin, Lincoln 2009, Maxwell 2012). During in-depth interviews with PSO managers different themes were discussed to identify their knowledge and understanding about CSR perspectives. Themes help in developing different categories, codes, and present different meaning (Vaismoradi, Turunen et al. 2013, Fereday, and Muir- Cochrane 2006). After reading a few scientific articles on discourse analysis, it was identified that discourse analysis addresses the meaning and interpretations of languages (Van Dijk 2001 and 2006). These authors believe that discourse analysis is interpretative and exploratory and helps in addressing the social problems and linguistic issues. These authors also believe that researchers need proper trainings to use discourse analysis as analytical tool to analyze the data.

During in-depth interviews with PSO managers different themes were discussed to identify their knowledge and understanding about CSR perspectives. Themes help in developing different categories, codes, and present different meaning (Vaismoradi, Turunen et al. 2013, Fereday and Muir-Cochrane 2006). Helene Joffe (2012), Matthew B. Miles and A. Michael Huberman (1994) have identified that data

analysis of interviews involves a coding, categories, and different themes to be investigated in the light of literature.

The thematic and narrative analytical tools are used to analyze the interviews. Thematic and narrative analyses are used in qualitative research (Fereday, Muir-Cochrane 2006). It is believed that a comprehensive process of transcription of in-depth interviews lead in developing themes (Tuckett 2005, Vaismoradi, Turunen et al. 2013, Fereday, Muir-Cochrane 2006). Virginia Brun and Victoria Clark (2006) have explained that:

> "Thematic analysis is a method for identifying, analyzing, and reporting patterns (themes) within data" (Braun, Clarke 2006, p. 06)

3.4.3.1 Narrative Analysis

Looking at the nature of in-depth interviews conducted with PSO managers it was deemed necessary to undertake the qualitative narrative analysis so that a better understanding about managers and their perceptions can be learnt. Narrative analysis is mostly used in qualitative research to construct meaning of feelings and experiences of individuals and their intentions towards the different subjects (Smith 2000, McCormack 2004, Cortazzi 2014).

The interviewees own perception and understandings is mainly under discussion during in-depth interviews (McCormack 2004). Narrative analysis helps in generating self-stories and individual understandings and perceptions (Riessman 2005). Narrative analysis has been used as a method to collect and analyze the sensitive data (Bryman 2006, Bryman, Bell 2015). These authors believe that narrative analyses help the researchers to work closely with the participants and allow the participants to share their stories and experiences. Likewise, Janine L Wiles et al. (2005) have narrated that "Narrative analysis helps to formulate an understanding of how people talk about experiences and situations as well as what they say" (p. 98). According to these authors narrative analysis helps in providing rich contextual and sensitive data that provides grounds to interviewer to interpret it. Further, these authors add that narrative analysis enables researchers to be more attentive and focused to the participants. Narrative analysis provides an opportunity to the researchers to generate knowledge about the individual experiences, their understanding and meaning in given situations (Riessman 2005, Georgakopoulou 2006, Frank 2002).

Huberman and Miles (2002) have argued that narrative analysis takes very close to find stories in interviews of the participants. Narrative analysis is a method of collecting and analyzing the potentially sensitive data allowing the respondents to tell their stories, experiences, and their perception to the researchers (Bryman, Bell 2015). Chapter 7 presents the detail description of the interview analysis.

3.4.4. Action Research (Future Workshop with PSO Managers)

1. What are the barriers and opportunities for managers of PSO to adapt to a more comprehensive CSR approach or otherwise change their current CSR practice?

To address this question a future workshop on CSR with PSO managers was conducted. In the workshop different CSR themes and perspectives were presented to the PSO managers. A detailed discussion on the workshop and its outcome is presented in chapter eight of the thesis. The use of AR is very pertinent. As a part of the research process, this project has conducted a future workshop with managers of PSO. The purpose of conducting this workshop was to investigate the barriers and opportunities that CSR managers face in initiating CSR activities in PSO. And also to get to know whether the managers are willing to revisit or revise their current CSR practices. The applications of AR are used as one of the guiding principles for this study (See chapter 8).

Action research is part of the social research in which the researcher applies different methods to investigate a social phenomenon. The use of AR can help the researcher to understand the problems of immediate concerns and will also help in suggesting the best possible ways to resolve such problems. Likewise, Davydd J. Greenwood and Morten Levin (2006) have argued that AR helps in generating scientific knowledge where the two parties the researcher and the participants actively contribute in the generation of knowledge. Action researchers use this approach to extract more relevant data about their respective research projects. For example, Robert S. Kaplan (1998) rightly explained that AR engages researchers in the process where new solutions and possible changes are expected to be achieved. Kaplan has suggested that AR is a suitable method to be employed in generating relevant data when the researchers and the participants work in coordination to solve problems and generate knowledge.

It was Kurt Lewin (1946) who initiated the concept of action research. Lewin believed that the pertinent societal problems can be handled if the mode of research is taken in a way in which participants from different walks of life are invited to participate in the research process. Kurt Lewin is believed as a pioneer in initiating a notion of collaborative research with various stakeholders (Brydon-Miller, Greenwood et al. 2003). Clem Adelman (1993) explains that Kurt Lewin was the originators of initiating AR philosophy and its uses. Michael Peters and Viviane Robinson (1984) have also identified that Lewin is believed as the founding father of AR. According to these authors AR helps in bridging gap between abstract and realities. These authors further add that action research is a methodology or a strategy in which the participant's perceptions, views, understanding, problems, and expected solutions can be learnt more effectively.

The importance of AR can be witnessed when researchers are mobilizing their different methods to bring about the positive changes within the set of communities or organizations. Action research helps in proposing the solutions of the problems to the communities and institutions (Rubin, Rubin 2012). Marry Brydon and Davydd Greenwood et.al. (2003) have narrated that AR helps in generation of scientific knowledge as it engages the researchers and local participants. In another publication Davydd J. Greenwood and Morten Levin (2006) have narrated the extensive definition of AR which reads as:

> "AR is a set of self-consciously collaborative and democratic strategies for generating knowledge and designing action in which trained experts in social and other forms of research and local stakeholders work together. The research focus is chosen collaboratively among the local stakeholders and the action researchers, and the relationships among the participants are organized as joint learning processes. AR centers on doing "with" rather than doing "for" stakeholders and credits local stakeholders with the richness of experience and reflective possibilities that long experience living in complex situations brings with it"(Greenwood, Levin 2006, p. 01).

John Andersen et al. (2013) have argued that AR is an approach in which the researchers and practitioners try to bring valuable changes in the existing systems/practices. Andersen and his colleague further explain that AR helps in the production of new concept and knowledge. According to Andersen and his colleague to achieve this objective AR helps in the designing the workshops with the purpose to take on board the various stakeholders for the possible change. Based on their research they have presented the steps of conducting the future workshop aiming at lightening the broader view of AR. These steps are:

1. Critique phase: problem identification (Brain storming)
2. Institutional and Managerial perception and visions for CSR (Realization phase).
3. Ways forward: what the organization would like to change (changing phase).

Furthermore, John Andersen and his colleague argue that creating future workshop helps in bringing about many structural changes. According to them in such workshops the participants will have the chance to think 'outside the box', and can develop the new ideas which might help them to bring some positive changes in their current practices. Likewise, Davydd J. Greenwood and Morten Levin (2006) have identified that the very first step that professional action researchers and the participants have to make is to identify the problem/s and its nature. This, according them will help the researchers and the participants to think on developing better strategies to generate better ideas to solve the problem. In another publication John

Andersen and Annette Bilfeldt (2013) have further explained that community empowerment helps in achieving the organizational goals in a systematic way.

In AR living experiences are of paramount importance as they help in generating knowledge about the ground realities of the situations. For instances, Hilary Bradbury and Peter Reason (2003) have explained that AR takes the researchers closer to the subjects and is:

> "Grounded in lived experience, developed in partnership, addresses significant problems, works with (rather than simply studies) people, develops new ways of seeing/interpreting the world (i.e. theory), and leaves infrastructure in its wake" (Bradbury and Reason 2003, p. 156).

The theoretical deliberations of AR have provided grounds of basic principles that action researchers can use in different research projects. For example, theoretical frame of provides effective guidelines where the AR is representation of the generation of the scientific knowledge (Greenwood Levin 2006). As a result, it is learnt that AR research focuses on:

  I.   Collaborative efforts between action researchers and participants
 II.   The generation of scientific knowledge
III.   Helps understanding the problems
 IV.   Facilitate the organizations for change
  V.   Ways to find the possible solutions of the problems

3.4.4.1 AR: Its Credibility and Validity

Likewise, in any research the question of credibility and validity always revolves in the mind of researchers. Researchers put a great deal of efforts in presenting the trustworthy pictures of their research before the readers (Reason, Bradbury 2001, Greenwood, Levin, 2006). According to Greenwood and Levin the reflection of credibility and validity of action research can be seen when the local participants use their powers to explain the situations and decide the future course of action.

Many scholars believe that due to the widespread of use of qualitative research methods, the apprehensions about validity of the enquiry have also increased. For example, Jeasik Cho and Allen Trent (2006) while discussing the validity issues in the qualitative data have argued that the concerns and rationality about the data is the major concern among the researchers. Among others, Peter Reason and Hilary Bradbury (2001) have also shown the same concerns of validity in AR. Peter Reason (2006) while discussing the choice and quality in AR, has argued that an independent and participative approach, which is believed a central in AR, gives impression that result generated can be relied upon for further interpretation.

AR like other fields of investigation also strongly believes in presenting the research results based on trust (Green Wood, Levin 2006). Greenwood and his colleague explain that in AR there two best ways in which the credibility and validity of the data can well be learnt. For example, while discussing the internal credibility and external judgment, Greenwood and his colleague argue that in the former kind of credibility the knowledge is generated through collaborative efforts and in the later type of credibility knowledge generated is believed to be handy and useful for convincing others who did not participate in the enquiry. Greenwood and his colleague believe that AR helps in producing reliable information upon which more interpretation can be made.

3.4.4.2 The use of AR in this study

From the above literature on AR it is obvious that with the help of AR knowledge is expected to be generated. Davydd J. Greenwood and Morten Levin (2006) have explained that AR works as two tiers in which two parties participate to generate knowledge. Among two parties tiers one is local knowledge and other is outside knowledge. According to these authors both forms of knowledge are distinct from each other, but argue that connections between both help in generation of scientific knowledge. The main advantage of AR according to these authors is that it helps in the development of the dialectical and logical arguments. Because both the parties with the help of intensive collaboration express the truth and realities upon which knowledge and actions can be contributed. Further, these authors affirm that the participants engaged in AR have different experiences, difficulties, and have different knowledge. Based on that, valuable goals and actions can be taken as the central intent in AR is to bridge the knowledge between local (participant) and outside (researcher). Greenwood and Levin have narrated;

> "AR then bridges local knowledge and scientific knowledge through co-generative learning in a process that creates both new local knowledge and new scientific understanding" (Levin 2006, p. 105)

It is believed that there are certain ways where AR research improves the possibility of changes. For example, Stephen Kemmis (2008) has argued that AR can improve the existing practices, it can improve the understanding about the existence practices, and above all it might help in improving the current situations where the practices are taking places.

In connection of the other approaches used for this study, AR has been chosen to further get deeper into the case company, to contributing to developing CSR at PSO and to acquire more data about the specific research questions. To dig into deep understanding of CSR among PSO CSR managers and what kinds of problems they face in initiating and implementing CSR, a future workshop was conducted (see chapter 8). The main purpose of conducting this workshop was to identify that how PSO managers understand and practices CSR and how the managers wish to change

the existing CSR practices in PSO. The participation of the insiders (PSO managers) and the outsider (the researchers) was central in this workshop. Chapter 8 presents the detail account of action research workshop with PSO managers.

Taking the impression from Greenwood and Levin's 'Co-generative Model of AR; where the insiders (PSO managers) and outsider (the researcher) are the two main groups who facilitate the research process more smooth. Both parties play a central role in discussing the pertinent problems associated with CSR initiatives. The insiders have shared their problems and other obstacles and the researcher facilitated them with co-learning process. More specifically, the researcher facilitated the participants by discussing the other CSR practices and themes which can be designed in a way that helps PSO to contribute in solving some of the societal and environmental problems in Pakistan.

From the above literature it can be seen that AR strongly adheres the collaborative efforts based on which the new ideas and understandings are created. The discourses between people engaged in the entire action research process give the impression that working together, sharing the experiences and knowledge, and taking actions collectively impart learning process more effective. As a result, AR facilitates and promotes the environment of change. For detail I shall return to chapter 8 where the applications of AR are presented in detail.

3.5. Ethical Considerations

The ethical protocol was used to access the case company. The use of ethical protocols in research helps researchers to present the integrity and credibility of research work (Marczyk, DeMatteo et al. 2005, Caldwell, Atwal 2005). These authors suggest that informing the participants about the questions help in gaining the confidence of the interviewee. It is also believed that informed candidates are well prepared about the topics and questions and can fully participate in the discussions (Kennedy, Farrell et al. 2011).

Hence, this study undertakes certain ethical considerations for conducting the in-depth interviews from the PSO managers. The detail description of interviews is presented in chapter 7. The ethical considerations used in this study are:

    I.   A formal letter sent to the case company.

During the first year of PhD Studies the PhD student and supervisors agreed to collect empirical data from the case company namely PSO. Hence, to get an access to the case company the supervisor wrote an official letter to the head of CSR department. Based on that letter the PhD student was allowed to spend 6-8 weeks to collect empirical data. In addition, the PhD student was also given office space in PSO to conduct interviews.

II.   Sought the consent from the respondents regarding taking up their interviews

Pakistan State Oil Company is a large public company of Pakistan and a number of employees are employed for various jobs. In order to conduct the interview from CSR personnel a letter was circulated from the Training and Organizational Development. In that letter the CSR personnel were informed about the interviews to be conducted by the PhD student.

III.   The PSO managers have were informed that the objectives of the research cannot be achieved without their participation.

The CSR personnel were informed that the interview is based on ethical consideration. The answers of different research questions will only be connected to study objectives.

IV.   Their privacy and respect will be maintained

The participants were also informed that their privacy will be given high importance and their names will not be disclosed in the PhD dissertation.

V.   Respondents have been briefed regarding the aims and objectives of the research.

Finally, all the participants were informed that about the study objectives and their cooperation in that regard will be high importance.

3.6. Limitations

This study was funded by government agency namely Higher Education Commission of Pakistan (HEC) through University of Sindh. Due to limited allocation of funds I could not pay more visits for the data collection in Pakistan. It was difficult to get frequent access to the case company to generate additional empirical data. Personal contact helped the researcher to get the access for the data collection.

During empirical data collection time period in Pakistan I faced a number of challenges. These challenges include:

1. Waiting slot for conducting interviews was long.
2. During the first phase of interviews the managers were reluctant to give their interviews and I consequently had to wait for their consent.
3. A limited number of CSR personnel during the first phase were not helping to achieve the required amount of empirical data.

4. The frequent political, religious, and unnecessary strikes were influencing the access to the case company and the unavailability of managers was also causing delays in acquiring empirical data. The deadly suicide attack in Quetta province resulted in killings of hundreds of people caused two weeks longer strikes. During these two weeks it was difficult to access the case company.

5. Due to lack of accommodation facility in PSO I had to travel from one city to another which caused a lot of transportation and transaction costs.

6. During second phase of interviews I also came across with similar challenges. For example, for conducting future workshop with PSO managers it took one month waiting time before the workshop was approved. I wanted to conduct an expert workshop with PSO managers, as a follow up activity to the future workshop, but due to limited resources and time the expert workshop could not be arranged.

Chapter 4. The Conceptual Landscape of Corporate Social Responsibility (CSR)

Summary of the chapter

- This chapter identifies and summarizes the four most cited CSR review articles.
- It formulates and discusses questions to capture central aspects of the conceptual landscape of CSR.
- Finally, the chapter presents the theoretical framework of Archie B. Carroll that connects different CSR approaches

4.1. Introduction

A good starting point for gaining an overview over a research area is to identify central review papers that try to portray the conceptual landscape. Hence, searches in Google Scholar were conducted using the search words "CSR" and "Definition".

The search result was amazing. In total more than 1.6 million articles were found. The first 150 hits were read, with the purpose of identifying review articles. Of those were the four most quoted review papers selected:

I.   Archie B. Carroll (1999): "Corporate Social Responsibility: Evolution of a Definitional Construct" published in BUSINESS & SOCIETY, Vol. 38 No. 3, September 1999 268-295. It had a total number of 5337 citations in Google Scholar on 27- 05- 2016.

II.   Elisabet Garriga and Domènec Melé (2004): "Corporate Social Responsibility Theories: Mapping the Territory" published in Journal of Business Ethics 53: 51-71, 2004. This publication had a total number of 2528 citations in Google Scholar on 25-05-2016, and.

III.   Alexander Dahlsrud (2008): "How corporate social responsibility is defined: an analysis of 37 definitions", published in Corporate Social Responsibility and Environmental Management, 15, 1–13 (2008). The paper was according to Google Scholar cited 2113times on 25-05-2016.

IV.   Archie B. Carroll and Karim M. Shabana (2010): "The Business Case for Corporate Social Responsibility: A review of concepts, research and Practice" published in International Journal of Management Reviews. The total number of citations was 1212 in Google Scholar on 20-05-2016.

These papers were then discussed in a study group (PhD student and supervisors) with the purpose of identifying main school of thoughts in CSR and their central concepts, concerns, and interpretations. The literature trails found in these review papers were followed, and paradigmatic texts within different schools of thought were identified and read. A brief summary of how each review article portraying different CSR landscapes is presented below:

I. Archie B. Carroll, (1999): "Corporate Social Responsibility: Evolution of a Definitional Construct" and IV. Archie B. Carroll and Kareem M. Shabana, (2010) "The Business Case for Corporate Social Responsibility: A review of concepts, research and Practice".

The two review papers by Archie B. Carroll present similar historical overviews of the historical evolution of the CSR concept, and is hence summed up in the same section.

Carroll presents an historical perspective on the emergence of the CSR concept. Carroll argues that CSR has a long and varied history and that the CSR discourse has been presented differently by different authors. According to Carroll the early 1930s and 1940s a publication of Chester I. Barnard (1938) on the functions of executives, and one of John Maurice Clark (1939) on social control of businessmen generated CSR footprints in mainstream businesses. Carroll explains that the contribution of these earlier publications also provided an opportunity for scholars and authors to work more on the CSR concepts.

Carroll, in his two review papers, has presented the further development of the CSR concept, and has fragmented the concept's development in five decimal epochs of 1950s, 1960s, 1970s, 1980s, and 1990s.

In the 1950'ies Howard B. Bowen (1953) suggested that companies possess social powers, and managers are the key personnel making important decisions for the firms and societies.

CSR emerged as organizational business responsibilities and managers were expected to initiate and implement social responsibilities. Managers as public trustees had to play a central role in making the appropriate use of corporate resources serving both business and society (Abrams 1951; Bowen 1953).

Keith Davis (1960) took a step ahead and argued that "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" (Davis 1960, p. 70).

Understandings of corporations' responsibility were emerging:

> "The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations" (McGuire 1963, p. 144)

In the 1960'ies society and business relations got much momentum, and businesses were expected to make decisions beyond economic and legal perspectives. It means businesses were expected to think on more than profits.

In the 1940'ies, 50'ies and 60'ies it was believed that corporations have a broader responsibility for the societal development, with the individual businessman as the main caretaker of the responsibility.

In the 1970'ies the shift of focus from individual responsibility to corporate responsibility was emphasized via pressure from civil society:

> "Involvement in community affairs, concern about urban decay, correction of racial discrimination, alleviation of pollution, and the continuing philanthropic" (Carroll and Shabana 2010 , p. 87).

According to Carroll and Shabana these were all issues raised by civil society. The focus on corporate responsibility let to concepts as corporate social performance, social responsible initiatives eventually resulting in the business case of CSR.

More emphasize was on social responsibility of businesses that were expected to think beyond economic interests and to deal fairly with their employees and other stakeholders (Murphy 1978, Sethi 1975, Frederick 2006, Ackerman 1973, Carroll 1975). This shift of focus directed Carroll to formulate his famous CSR pyramid that states that "the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Carroll 1991). We will return to the CSR pyramid later in this chapter.

In the 1980'ies the focus drifted towards companies' responsibilities and relations to their stakeholders:

> "Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract" (Jones, Indexes et al. 1980, p. 59&60).

In this decade "CSR appeared in the form of Corporate Public Policy, Corporate Ethics, Corporate Social Performance (CSP), Corporate Financial Performance (CFP)" (Carroll and Shabana 2010, p. 88).

> "The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behavior and outcomes" (Wood 1991, p. 695).

Further, during the 90'ies institutional, organizational and legal responsibilities got more momentum.

At the end of the 1990'ies and beyond the global role of business also has achieved attention. During this era new concepts emerged addressing Financial Scandals, Corporate Sustainability, and Global Corporate Citizenship (Frederick 2008; Carroll, 2008; Moon, 2005).

Different authors present a broader and a narrower view of CSR. The broader view of CSR, which the Carroll sustains, perceives business and society as mutually interdependent, whereas the narrower view restricts businesses to maximize profits. An argument often raised against the broader understanding of CSR is:

> "CSR dilutes businesses primary purposes and therefore should not distribute its power to other stakeholders, and further Pursuing CSR will make business less competitive globally" (Carroll and Shabana 2010, p. 88).

This argument is based on the view that businesses are established for earning motives and managers are trained to make the use of organizational resources to generate profits.

In response to the above argument Carroll and Shabana argue that focusing only on earning profits and ignoring the other social and environmental issues would badly affect the reputation of the company. Hence, Carroll and Shabana suggest that companies need to focus on generating a positive image by making the appropriate use of financial and human resources. As a result, these authors believe that the company's relation with their stakeholders can result in financial stability and can build a good image before the public.

As I read the papers by Carroll they highlight the following question:

- Who holds a social responsibility?

Here three answers are given. In time there is a shift from individual responsibility over responsibility of companies and the government.

- Individual managers' responsibility
- Companies' responsibility
- Legal responsibility

II.　　　　Elisabet Garriga and Domence Mele, (2004) "Corporate Social Responsibility Theories: Mapping the Territory"

The paper illustrates the historical background of CSR and presents different CSR discourses. It addresses different emerging concepts related to CSR such as corporate citizenship, corporate sustainability, and corporate ethics. The paper further identifies different CSR approaches which include; "Instrumental theories, Political theories, Integrative theories, and Ethical theories of CSR". Different CSR theories are categorized in the four clusters of theories.

Theories grouped in first cluster of CSR theories assume that corporations solely have a responsibility to create wealth. For example, the most predominant representative of this approach was adopted by Milton Friedman (2007) where he has argued that businesses have only one responsibility, and that is to maximize the profits for their shareholders. CSR activities are considered instruments to wealth creation among its owners/ shareholders. Hence, this is the reason for calling this set of theories as 'instrumental'.

The remaining three clusters of theories assume that CSR activities not only deal with wealth creation. Business activities do not only concern making a profit.

'Political CSR theories' assume that corporations have powers and qualifications to contribute in solving certain societal problems and challenges. That is, corporations have special skills to manage specific issues. Hence, we prefer to call such approaches to CSR for issue-based approaches to CSR.

A firm possesses social power and it must be used in an appropriate way to embark positive results on the society and its stakeholders. Those firms which fail to use their power will lose their position in society. Hence, a social contract where a relation between business and society can help the firms to sustain for long time. Representatives of this approach are (Davis 1960, Donaldson 1982, Donaldson, Preston 1995).

The third group of CSR theories assumes that corporations are embedded in society's social relations. A business is entangled with its stakeholders. Garriga and Melé (2004) call these theories for 'Integrative CSR theories'. We prefer to denote these CSR approaches as stakeholder approaches to CSR.

> "Social demands are generally considered to be the way in which society interacts with business and gives it a certain legitimacy and prestige. As a consequence, corporate management should take into account social demands, and integrate them in such a way that the business operates in accordance with social values" (Garriga, Melé 2004, p. 57).

Representatives of this line of reasoning are (Sethi 1975, Ackerman 1973, Jones, Indexes et al. 1980).

It can be seen that Political CSR theories or issue-based approaches to CSR mainly portrait corporations' powers and their moral obligations towards the society. These theories suggest that corporations possess immense resources and powers and can contribute to solving societal challenges. Whereas, the integrative theories or the stakeholder approaches to CSR employ that corporations cannot work in isolation. Hence, the corporations have different stakeholders whom they need to address. In short, the integrative CSR theories suggest engagements of stakeholders and their relations with the firms.

The fourth cluster of CSR theories focus on how a wider perception of CSR can be justified with reference to ethical values or the wellbeing of the society at large. Hence, firms need to adhere to ethical considerations in their mainstream business decisions. A normative stakeholder approach addressing the stakes of various stakeholders can help firms to achieve their sustainable goals. Addressing universal rights and using a common good approach can be used to justify CSR initiatives. Theories constituting this approach are called 'ethical CSR theories' and representatives are (Freeman 1983, Donaldson, Preston 1995, Freeman, Gllbert 1992).

In this CSR approach it can be seen that firms ought to adhere the ethical business practices in their business activities. We shall see the detail discussion later in the chapter in Carroll's CSR theory.

Garriga and Méle's categorization of CSR theories in instrumental, political, integrative and ethical CSR theories address, as I read them, result in the following questions:

- What is the purpose of CSR activities?

Two answers are provided:

- To increase a company's wealth (Instrumental CSR)
- Business is more than only making profits

Two answers are provided. CSR activities must focus on:

- Issues that the company can help solving societal issues (Issue-based approach)
- How the company interacts with stakeholders (Stakeholder approach)?

Two answers are proposed:

- With reference to ethical values
- With reference to sustainable development

III.   Alexander Dahlsrud (2008) "How corporate social responsibility is defined: an analysis of 37 definitions"

In this review paper Alexander Dahlsrud with the help of a literature review, content analyses, and Google search identifies 37 definitions of CSR. Based on the selection of CSR definitions different CSR dimensions are analyzed regarding what CSR elements they explicate. Five CSR-elements are identified:

1.   The stakeholder dimension. Definitions that contain this dimension include phrases like "interacting with their stakeholders", "how organizations interact with their employees, suppliers, customers and communities", "treating the stakeholders of the firm".
2.   The social dimension. Definitions that contain this dimension include phrases like "contribute to a better society", integrate social concerns in their business operations", "and consider the full scope of their impact on communities".
3.   The economic dimension. This dimension Includes definitions containing phrases like: "Contribute to economic development", preserving profitability", "business operations".
4.   The voluntariness dimension. Definitions that contain this dimension include phrases like "based on ethical values", beyond legal obligations", voluntary".
5.   The environmental dimension. Definitions that contain this dimension include phrases like: "a clear environment", "environmental stewardship", and "environmental concerns in business operations".

The CSR elements are by Dahlsrud analyzed in regard to their impact factor on the internet. The stakeholder dimension is shown to have the highest impact factor and the environmental dimension the lowest. This might be explained by the fact that early CSR-definitions do not include the environmental element.

Some of Dalhrud's CSR elements overlap with the CSR dimensions I have already identified in the texts by Carroll et al. and Garriga and Méle. The stakeholder element in Dahlsrud's topology equals the already identified stakeholder approaches to CSR. The social element seems to be identical with the belief that business is more than profit. The economic element relates to "Instrumental CSR", and the voluntary element refers to ethics and is part of the set of value-based approaches.

The environmental element could be liaised with sustainable development. However I prefer to consider the environmental element as a potential answer to the question

of "What is the focus of CSR?" Hence this element is part of the issue-based approach to CSR.

The CSR definitions with the highest impact factors are:

- "CSR is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment" (Commission of the European Communities 2001).
- "The commitment of business to contribute Stakeholder to sustainable economic development, Social, working with employees, their families, the local community and society at large to improve their quality of life" (World Business Council for Sustainable Development 1999).

Alexander Dahlsrud (2008) based on the collection of different definitions on CSR has shown that meanings and perceptions of CSR vary and CSR has been interpreted as to include different dimensions. According to Dahlsrud the different dimensions of CSR portraits different meanings and understandings and do not provide a ground upon which all the authors and researchers agree.

There are many other authors who also have identified that CSR has been interpreted differently. For example, Abagail McWilliams et al. (2006) and Andy Locket et al. (2006) have argued that CSR has remained a contested and vibrant concept throughout the management of academic sciences, and no consensus has been developed yet. Likewise, Frank G. A. De Bakker et al. (2005) with their extensive research over 30 years of the CSR development indicates that the field of CSR has remained vibrant and emerging. Dow Votaw (1972) argued that CSR has a different interpretation and he presented his understanding to CSR as;

> "to someone it conveys the idea of legal responsibility or liability; to others in the ethical sense; to still others the meaning transmitted is that of 'responsible for 'in a casual mode; many simply equate it with charitable contribution; some take to mean it socially conscious; a few see it a sort of fiduciary duty imposing higher standards of behavior on businessmen than on citizens at large" (Votaw 1972, p. 25).

Antonio Argandoña and Heidi von Weltzien Hoivik (2009) in their publication have identified that 'one size does not fit for all'. According to these authors, "there is not – and probably cannot be – a unique, precise definition of CSR: one global standard for CSR is unlikely" (P. 01).

The discussion of the above four selected articles frames different CSR definitions and theories and highlights the following themes in the CSR research literature:

- What is the purpose of CSR activities?
    - Instrumental CSR

- o Business more than profits
- Who holds a social responsibility?
  - o Individual managers' responsibility
  - o Companies' responsibility
  - o Legal responsibility
- What is the focus of CSR activities?
  - o Issue-based approach, including environmental concerns
  - o Stakeholders approach
- How can a broader CSR approach be justified? (Value based approaches)
  - o Ethical values
  - o Sustainability

These points will be further discussed in the following part of this chapter to provide an overview of the conceptual landscape of CSR in the research literature.

4.2. What Is The Purpose Of CSR? Instrumental CSR or Purpose Of Businesses Is More Than Profits

It can be seen that from the summaries of the selected articles that the concept of CSR has been presented differently. Further one sees that organizations' role in addressing social issues seem to be vital in the CSR literature. Increase in globalization, and widespread awareness among the various stakeholders including public, customers, media, and civil society brought public awareness of the activities of businesses and their social consequences. Some corporate firms' became aware of their potential stakeholders and their interests, and started making strategies to contribute to addressing societal problems. Likewise, Jedrzej George Frynas (2009) has identified that CSR has emerged as an effective strategy to address the social and environmental issues. Jędrzej G. Frynas believe that the term CSR nowadays is treated beyond local social and environmental activities and is now addressing the global pressing issues which include the growing global climate change and increase in global inequality and poverty.

A fundamental notion among many CSR scholars is that they believe that CSR pays off to both firms and firms' stakeholders and society in general (Burke, Logsdon 1996). According to these authors CSR can be used as an instrumental strategy not only by focusing short term benefit but developing a strong relationship between firms' strategic interests and CSR. Further these authors add that there are a number of strategic ways where firms can serve both economic and societal interests and the ways include "centrality, specificity, proactivity, voluntarism and visibility" (Burke, Logsdon 1996, p.495).

For example, in 1984 Peter F. Drucker proposed a new meaning of CSR. According to him the social and hard problems might not be resolved by the governments. He

believed that capital formation is key parameter to assess the well-being of business. Because, according to him, if a business does well in making profits then it can do better in performance. He has suggested that in cases where the governments are weak and have failed to solve the social problems then a mixed sector (private and public) might help effectively and collectively for resolving the societal issues

The discussions among academic scholars continued and different CSR schools of thoughts emerged. Two major schools of thoughts e.g. broader and narrower concepts of CSR have been debated since many decades. A broader view of organizations is more relevant to CSR than the narrower view of Friedman (Carroll and Shabana 2010). Carroll and his colleague argue that the broader view of CSR reflects the relationship between business and society which is more relevant to CSR, whereas the narrower view restricts businesses to think for maximizing profits. The first school of thought reveals that 'business should optimize their resources to generate income and earning money should be the prime concern in their activities' (Friedman 2007). And the second school of thought reflects that;

> "business and society are closely related to each other and every act or decisions of business affect the societies in either way, and therefore it is the prime obligation of business to meet the expectations of society" (Davis 1960, quoted in Carroll 1979).

Likewise, Paul C. Godfrey and Nile W. Hatch (2007) presented two views of corporations including economic and moral. Godfrey and his colleagues have argued that in an economic view of corporations, the major concern is earning profits, and in the moral view of CSR the corporations pay more attention on social responsibility.

During 1970 scholars like Milton Friedman (1970) initiated the concept of business and its responsibilities where he argued that business are established for only profit purposes and are least concerned with other social responsibilities. Carroll calls this approach narrow. According to Carroll this is not only the aim of business for which they are established. Likewise, Carroll has taken the example of Jean B. McGuire et al. (1988) and suggested that business must address both economic and social responsibilities in their mainstream businesses. Carroll conceptualized CSR and developed his Corporate Social Performance model. In this model he identified a range of definitions and concepts of CSR which more or less according to him illustrates economic, legal, ethical, and voluntarily responsibilities of companies. I shall return to these dimensions in detail in Carroll's CSR theory. Later different theories on CSR emerged which include instrumental, political, integrative, and ethical (Garriga and Melé, 2004).

4.3. Whose Responsibility?

Based on the Bowens work to CSR, Davis' publications about the core concepts of CSR, Fredric's arguments about the broader social responsibilities of businesses, Freemans theory of stakeholders and Carroll's contributions in the constructions of a CSR definition is related to a discourse about who is responsible for CSR initiatives. The following sections discuss who is responsible for CSR.

1. Individual Managers Responsibility

The individual managers' obligations towards promoting social responsibilities were highlighted in the 1950'ies (L'Etang 1995, Pedersen 2010). Howard Rothmann Bowen (1953) was one of the first persons who underlined this and wrote a comprehensive book titled 'social responsibilities of businessmen'. Bowen stated that businessmen are professionals that possess central positions in the organizations and that; "the actions of the businessman have a direct bearing on the quality of our lives and personalities" (Bowen 1953, p. 03). Further, in his book he initiated the concept of social responsibility of businessmen and narrated that social responsibility "refer to 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" (Bowen 1953, p. 06).

Likewise, Frank W. Abrams (1951) in the same decade while discussing the management responsibilities in a complex world identified that manager's role in initiating and implementing CSR is very crucial. Accordingly, he believes that business managers being part of their profession not only fulfill their basic responsibility but also realize that they are accountable for other groups too. He further explained that to meet the upcoming challenges the companies need to be visionary and proactive. According to him the companies need to address both social and economic considerations in their decisions.

William Crittenden Frederick (2006) identified that managers are the trustee of the public. Hence, according to him managers based on moral obligation can work intelligently and promote the wellbeing of the communities. He further explained that serving the interests of key stakeholders can be vital for businesses to sustain. Likewise, Bert Spector (2008) presented the ideology of CSR where he has argued that developing good relations with societies can help business to earn social respect that can sustain for long a time. In his publication he has cited the example of the welcome speech of Donald K David, Dean of the Harvard Business School to the MBA executives on 14-02-1946. Spector has identified that in his speech to the business graduates, the Dean urges upon the graduates that they are the managers and ambassadors of tomorrow and therefore greater responsibilities lies on their shoulders. Esben Rahbek Pedersen (2010) based on a survey of1000 managers in eight large international firms has identified managers' different perception and

understanding of CSR. Pedersen explains that some managers were ignorant of the word CSR and were also ignorant of societal issues surrounding their activities. Further, according to Pederson other managers seemed mainly concerned with taking care of workers and providing customers with environment-friendly products. Pedersen also identifies that some managers were of the opinion that poverty reduction and other social issues are not under their responsibilities.

2. Companies' Responsibility

A decade later some authors highlighted the role of business seen as an institution in society. For example, Keith Davis (1960) argued that businesses are established not only for the earning and maximizing profits. He explained that business must think beyond economic obligation and address other issues including: the environment, social, and ethical. In another publication Keith Davis (1973) has stressed that businesses have two broad responsibilities which include responsibilities towards the communities, and responsibilities to develop human values. William C. Frederick (1960) also contributed in the field of CSR and has argued that business has broader responsibility towards the societies. According to Frederic "businesses' resources should also be used for broad social goals". Joseph William McGuire (1963) got reflection from Bowen's and Davis' work on CSR and wrote his own understanding about CSR. According to him "Social responsibility urges corporations to assume certain responsibilities to society which extend beyond their economic and legal obligations".

Later, Jacquie L' Etang (1995) explained that it is most important for the companies and their managers to develop relations with their internal and external stakeholders. This relationship according to him eventually creates win-win situations for the business where they can meet upcoming challenges.

3. Legal Responsibility

There appears a good amount of literature portraying how firms do their business while adhering to certain codified laws in their main stream business. For example, Mark S. Schwartz and A.B Carroll (2003) have argued that prescribed legal frames consisting of compliance, avoidance of civil litigation, and anticipation of the laws can help companies to adhere CSR activities in their mainstream business. In their publication Schwartz and Carroll, explaining these three legal categories, have further categorized the compliance element of legal frame into three provisions. In the first provision companies make precautionary measurements to avoid any kind of legal penalties. In the second legal provision the companies' show their consent to accept the legal restriction for doing their business in various areas: For example paying taxes, tariffs, and promise not to pollute the environment. Whereas, in the last provision the companies have certain provisions to take advantage from weak designed laws, which allow them to exercise their business activities in those areas

where they can easily operate, for example in developing nations, as the provisions in laws allows them to do so.

Finally discussing the last component of legal aspect of CSR the authors present their own argument and assert that "Corporations may wish to engage in activities that will result in immediate compliance upon the legislation eventual enactment" (Schwartz and Carroll 2003, p. 510&511).

Additionally, Archie B. Carroll (1991) in his CSR pyramid has explained that legal responsibility makes business obligated to abide by the codified laws. Further, Archie B. Carroll (1979) has narrated the legal obligation into the following words:

> "Just as society expects business to make a profit (as an incentive and reward) for its efficiency and effectiveness, society expects business to obey the law. The law represents the basic "rules of the game" by which business is expected to function, Society expects business to fulfill its economic mission within the framework of legal requirements set forth by the society's legal system" (Carroll 1979, p. 500).

Arguably, Dirk Matten and Jeremy Moon (2008) with the help of their proposed conceptual framework of implicit and explicit CSR have suggested that in implicit CSR companies follow the prescribed rules; and in explicit CSR the societal and other stakeholder's interests are highlighted. According to these authors explicit CSR adds a broader perspective and suggests companies to voluntarily address societal concerns in their decisions.

From the above discussions it can be seen that businesses are not only established for profit purposes. There are other social responsibilities including social, environmental, legal, and ethical that businesses must adhere to in their mainstream business activities. And the role of individual managers seems very pertinent in promoting and strengthening CSR in mainstream businesses. The companies have also more responsibilities towards the various stakeholders and must develop and sustain a strong relationship with society. The ever increasing importance of CSR brought debate and discussions among the business communities, and firms started to adhere their social responsibilities towards the societies. It seems that many companies have set up standard business practices where they regard CSR as their best practices. It is also seen that companies need to do their business activities based on certain codified laws.

4.4. What Is The Focus Of CSR?

Looking upon the different theoretical understanding to CSR it can be seen that various authors have contributed differently in assessing what is the focus of CSR.

4.4.1. Issue Based CSR

The historical perspective of CSR and the role of businesses towards societies generally give the impression that businesses are inclined and molded to address the emerging global issues the societies are confronted by at large. Increased issues related to human rights and working conditions, environmental degradation, and corruptions have been brought to the attention of the business communities and other stakeholders (Van Marrewijk 2003). Global warming, human rights violations, poverty, and community related problems, and unethical business practices have alarmed the industries to think more socially and ethically (Waddock 2002). Sandra A. Waddock has suggested that with the help of effective CSR mechanisms the emerging global issues for example, alleviation of poverty, improvements in environment, eliminating corruption, and other community development contributions can be resolved.

Michael E. Porter and Mark R. Krammer (2011) have provided the concept of 'shared value' (economic value plus social value) where they have identified that businesses have potentials and possess immense resources to solve the societal emerging issues. According to these authors the serious problems including climate change, poor nutrition, access to water, poverty, pollution, and many more have drawn the attention of the corporate world. These authors explain that companies can address the social issues with business model. In short, these authors add that with help of shared value the companies can have both economic efficiency and social progress. These authors suggest business prosper by resolving the societal pressing issues. In their other publication Michael E. Porter and Mark R. Krammer (2006) have narrated that the concept of shared value provides the firms with a strategic and competitive advantage for achieving both social and financial gains. These authors add that;

> "most strategic CSR occurs when a company adds a social dimension to its value proposition, making social impact integral to the overall strategy" (Porter, Kramer 2006, p. 89 &90).

These authors suggest that corporations need healthy societies to survive and societies also need successful companies to meet their needs.

Likewise, Reinhard Steurer et al. (2005) argue that nowadays companies are addressing the core issues of human rights, social issues and wide spread of awareness regarding the protection of environment. In response to social issues A.B. Carroll (1991) presented a philosophy of responsiveness in which he discusses how businesses can respond to different social issues. According to Carroll there are two ways of responses which include reactive and proactive. When responding reactive the businesses do not respond to the social issues and seems to be least concerned with social problems (a narrower approach). However, when responding proactive

businesses are much aware about the ever changing scenarios of the social issues and have major concerns in contributing the social problems (a broader approach).

Robert W. Ackerman (1973) studied how companies respond to social demands. His publication was based on the vast study of large corporations of United States focusing on how these organizations engage with social demands. According to him many large corporations realized the core important societal issues, which include: 'environmental concerns, human rights, ethical, and employees' rights'. But, he believes that the indoctrination of earning profits still dominates among the companies. He has suggested that;

> "an urgent challenge for the top management of large corporations is to make their organizations more understanding of the human costs of change as well as the demands of the society" (Ackerman 1973, p. 98).

More recently, Archie B. Carroll and Ann Buchholtz, (2014) have explained that in today's world it becomes highly challenging for companies to meet the expectations of all stakeholders. For example, providing goods and services, creation of job opportunities, working for the betterment of environment are the major challenges businesses have to address. While presenting the Enron Scandal in year 2000, Carroll and his colleague argue that this scandal alerted other companies that became more vigilant for their business operations. Likewise, the BP Oil spill in 2010 raised many questions and brought the relations between business and society in a controversial situation. This, according to Carroll and his colleagues brought awareness about companies' activities among general public and other stakeholders including owners, employees, consumers, communities, and government. Carroll and his colleagues have suggested that a concrete mechanism of CSR aimed at addressing the societal issues and meeting the expectations of key stakeholders can be vital for the business to sustain.

4.4.2. CSR and Stakeholders' Engagement

The stakeholder theory in recent past has got momentum in the field of business and society relations (Jamali 2008). Dima Jamali has explained that the stakeholder approach to CSR is believed vital for the businesses to succeed. Basically, the concept of stakeholders started when the business communities and world business economic institutions started addressing the interests of various stakeholders. These stakeholders mainly were; employees, consumers, civil societies, and governments (Abrams 1951). Abrams further adds that shareholders (investors) have also a central place in helping companies to initiate social responsibilities. He has put this discourse in these words; "a fair return, security, and a reasonable gain in the value of their equity as the industry grows"(Abrams 1951, p. 31).

The growing importance of CSR has created many opportunities and challenges for business around the world (Lewis 2003). Stewart Lewis (2003) for instances

identified that CSR has become the buzz-word and a major concern for companies
to address the interests of their key stakeholders. Stewart Lewis argues that CSR
represents an opportunity for both businesses and stakeholders. Levis explains that
the concept of CSR started in early 1917 in which Henry Ford (the founder of ford
motors) started defending on investment opportunities for his business. Ford was of
the opinion that business is the name of service, better you give service more you get
in return.

Wan Saiful Wan-Jan (2006) after carefully referring the ongoing debate over CSR
has attempted to provide a working definition on CSR. According to Wan-Jan, CSR
means "treating the stakeholders of the firm ethically or in a responsible manner"
(Wan-Jan 2006, p. 183). More specifically, R. Edward Freeman (1983) offered a
stakeholder theory of CSR by emphasizing the role of businesses towards the
societies. Freeman's model was aimed at addressing the relationship between
business and different stakeholders including; suppliers, employees, community,
environment, and customers. According to freeman stakeholders are "any group or
individual who can effect or is affected by the achievement of the firm's objectives".
According to Freeman each of the group is important for the success of the
businesses. Freeman considered and believed that adopting a balanced approach
between these stakeholders' groups are very essential and can help in initiating CSR.
Further, his argument behind stakeholder management suggests that each group of
stakeholder can shed light on the value creation process. Freeman suggests that this
process helps business to work together.

Figure 4-1 A representation of Freeman's stakeholder theory

Further, it was Donna J. Wood (1991) while writing the concept of corporate social
performance (CSP) who identified that the companies can address CSR in three

ways which include: 'institutional, organizational, and individual'. Wood believed that through these phases, CSR initiatives and implementation can be strengthened. According to Wood; "The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities". Max E. Clarkson (1995), based on the data from a 10-year research program, also identified the stakeholder framework as central, and suggested to distinguish between social issues and stakeholders issues. According to Clarkson, the social issues and stakeholders issues differ from each other and have each their own implications. In his other publication Max BE Clarkson (1988) explains the differences of social issues and stakeholder issues. He understands social issues as addressing:

> "Communications with employees; training and development; career-planning; retirement and termination counseling; layoffs, redundancies and plant closings; stress and mental health; absenteeism and turnover; health and safety; employment equity and discrimination; women in management; performance appraisal; day care (Clarkson 1988, p. 52)

He believes that these issues can be addressed by the corporations and managers. His emphasis is on stakeholder engagements. According to him "Stakeholders are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present, or future" (Clarkson 1995, p. 106).

Further, adding on the categories of stakeholders Clarkson presents the primary and secondary stakeholders. According to him;

> "Primary stakeholder groups typically are comprised of; shareholders and investors, employees, customers, and suppliers. And the secondary stakeholder groups are those who influence or affect, or are influenced or affected by, the corporation, but they are not engaged in transactions with the corporation and are not essential for its survival"(Clarkson 1995, p. 106).

Clarkson believes that the secondary stakeholders have the capacity to mobilize the public opinion and thus can have significant influence on corporations. Clarkson also believes that the managers are accountable and responsible before the primary stakeholders' groups. Thus, according to Clarkson managers based on the ethical judgment and possession of skills can handle conflicting interests of various stakeholders in some more effective ways.

Michael L. Barnett (2007) has identified that stakeholders have a capacity in influencing the initiatives and implementation of CSR. In addition, Barnett argues that this relationship and influence of stakeholders can lead to improvement in financial performance of the business. Alyson Warhurst (2001) identified that CSR is an additional commitment of business in which companies are expected to improve the social and economic status of stakeholders. Michael Hopkins (2007)

also argued that CSR is the name of treating the stakeholders in a moral and responsible way. A CSR mechanism addressing the interests of both shareholders and other stakeholders can sustain for long time period (Falck, Heblich 2007). Ignoring the societal and other stakeholders' interests might bring worst consequences for the corporations in the form of strong rejection from the stakeholders (Warren, Thompson et al. 2001, Hill 2001).

The difference between the stakeholder approach to CSR and the issue-based approach is that when following the stakeholder approach one starts with discussing with stakeholders what CSR activities that is meaningful to all. In the issue-based approach one starts by identifying which issues the company is qualified to address. Stakeholders are then invited into the CSR activities so that shared value can be created.

4.5. Justifying A Broader Approach To CSR: Value Based CSR Approaches

The normative approach of CSR employs that business need to adhere certain norms and standards upon which they can justify their CSR activities and sustain for long time period. The following two sub-sections provide the detailed explanations of two value-based CSR approaches.

4.5.1. CSR and Corporate Ethics

Corporate ethics has been used as interchangeably with CSR (Carroll 1998). The emergence of the normative stakeholder theory employs an ethical foundation of business activities. As a result, in the normative stakeholder theory it is expected that business must address distributive justice e.g. human rights (Freeman 1983, Freeman, Gllbert 1992, Reidenbach, Robin 1991). Hence, the stakeholder approach to CSR is based on the ethical value of justice.

Corporate ethics basically is about commercial organizations demonstrating their ethical behavior (Valentine, Fleischman 2008). Valentine and co-authors believe that certain training programs aimed at embedding ethical behavior among the employees can be vital. According to these authors ethical and socially responsibility are comparatively of more valued in the eyes of various stakeholders. Likewise, Lance Moir (2001) with the help of vast research over the meaning and understanding of CSR identified that the most important aspect of CSR is how managers view their responsibility differently.

CSR has also been used as an instrumental tool for marketing purpose; this according to Geoffrey P. Lantos (2001) has made companies more responsible to behave ethically. Lantos believes that it would be very unwise for companies to act

in unethical manner, which can adversely affect the organizations' performances. Lantos further adds that unethical behavior of companies eventually will leave negative consequences on stakeholders and customers. It can be seen from the Lantos approach that businesses are not established for only profit motives, there are other responsibilities including ethical responsibilities that companies need to adhere in their business operations. This according to Lantos will help companies to earn a good image and can sustain for long time.

The increase number of ethical scandals of the major companies particularly in USA has made the public more alert and which has compelled the corporate world to institutionalize the ethical policies and procedures (Jose, Thibodeaux 1999). Ethical theories emerged with the particular attention on how businesses behave ethically towards their stakeholder.

A number of studies have also shown that ethical behavior of firms have produced positive image before their stakeholders. For example, Garry R. Weaver et al. (1999) while studying the Fortune 1000 major firms of America examined different aspects of ethical programs of the firms under research. Their study shows "a high degree of corporate adoption of ethics policies, but wide variability in the extent to which these policies are implemented by various supporting structures and managerial activities" (Weaver, Trevino et al. 1999, p. 283). This shows that companies have variations in adopting the ethical policies and it is because the managerial structure of each company differs. Weaver and co-authors have suggested that top management plays a crucial role in initiating ethical policies. Garry R. Weaver et al. (1999) in another study on finding the influence of environmental policies and managerial choice on ethical initiatives have identified that both factors have tremendous influences on ethical policies. Based on their data these authors have identified that American firms seem proactive and are making investment in ethical programs. Further, these authors find that;

> "multiple environmental influences (awareness of USSC guidelines, media attention to a firm's ethical problems, and representation at Conference Board meetings) and executive commitment to ethics would be associated with the scope of ethics programs" (Weaver et al. 1999, p. 53).

Unethical business practices might bring the upsetting consequences for the companies. Greg Wood (2002) for example identified that in year 1987 the Australian stock market crashed with the reason of engaging in unethical business practices. This, according to Wood not only affected the businesses but also embarked the negative effects on the communities. Wood has suggested a commitment and partnership between various stakeholders that can help the companies to adopt their ethical policies in their business activities. This might help the companies to regain the trust of surrounding communities and add advantages in comparison to their competitors. Companies need to design ethical policy guidelines

in a way where all the interested internal and external stakeholders' expectations are redeemed (Crane, Matten 2010). Likewise, Katja H. Brunk (2010) based on their qualitative interviews with specific consumers associated with the high brand companies have identified that discrepancies regarding ethical issues between businesses and consumers exist. Hence, Brunk suggests in order mitigate this conflict of perception on the ethics policies the companies should take strategic steps in prioritizing the ethics codes which can be easily communicated and understood.

The normative stakeholder theory justifies the stakeholder approach.

4.5.2. CSR and Sustainable Development (SD)

Recently, CSR and SD are appearing emerging concepts in the field of management literature. SD has become the buzz word in 21st century (Dyllick, Hockerts 2002). SD is used as the strong tool of development that accomplishes needs of the present generation without compromising the ability of upcoming generation (Reinhard et al. 2005). According to Steurer and co-authors;

> "SD is a well-known societal guiding model that ask for the integration of economic, social and environmental issues in all social spheres in the short- and long-term" (Reinhard et al. 2005, p. 264).

Steurer and co-authors have suggested that pro-sustainable development and pro-CSR societal initiatives are a great headway for organizations to sustain. With the help of SD the companies can develop a good relation with various stakeholders which might help the companies to sustain for long time period (Hill 2001). Hill and John have argued that SD helps companies to integrate their economic concerns with other social and environmental issues.

Also sustainable development is aimed at differentiating between right and wrong (Garriga and Melé, 2004). Elisabet Garriga and co-author argue that since the commencement of globalizations, human rights have got the momentum in different world economic institutions. UN global compact Principles and Universal Declaration of Human Rights adopted by the United Nations general assembly in 1948 have added more voice to ask the companies to behave more ethically and socially responsibly (Garriga, Melé 2004).

The normative framework of sustainable development differs from the normative stakeholder principle. The latter focus on respect and just treatment of stakeholders, whereas the ethical focus of sustainable development is on more remote issues, like environment, poverty and similar issues included in e.g. UN's Sustainable Development goals (Garriga, Melé 2004).

Sustainable development justifies the issue-based approach, including UN's Global Compact.

4.6. Carroll's CSR Theory

As discussed earlier in this chapter CSR is a multi-dimensional endeavor that encompasses different approaches. Rather than following one approach as a theoretical foundation of this thesis I will use Archie B. Carroll's CSR theory to build bridges between the different approaches. A.B Carroll (1979) developed a definition construct of CSR which reads as; "The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time" (Carroll 1979, p. 500).

Another place he continues and explains that;

> "CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible . . . then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic (Carroll 1983, p. 604).

In 1991 Archie B. Carroll presented his pyramid of CSR:

Figure 4-2: Carroll's CSR pyramid.

Carrolls pyramid got immense popularity among the researchers, academicians, and practitioners. The pyramid draws attention to different dimensions of CSR:

1. Economic Responsibility

In economic responsibilities Carroll identifies that business were established to produce goods and services for the consumers with primary purpose of earning profits. Hence, he believed that financial soundness of the firms is the driving force and main motivator to expand their socially responsible activities.

There are two kinds of activities that companies are engaged in. When undertaking direct activities businesses serve their prime objective e.g. earning profits which according to Carroll does not mean that businesses should ignore other social responsibilities and he presents the concept of allowable profits (Carroll and Shabana 2010). By allowable profits Carroll explains that originally the firms were expected to earn acceptable profits. But, according him this concept was transformed and the firms started emphasizing profit maximization. In short, Carroll believes the companies should not only focus profits but also think about their employees and other stakeholders.

When doing indirect business activities firms address social concerns in their decisions. This, according to Carroll is the part of social responsibility of business in which the firms demonstrate their societal concerns.

Carroll's understanding of economic dimension of CSR has been visited by various authors. For example, John L. Campbell (2007) while presenting institutional theory of CSR has explained that;

> "economic conditions—specifically, the relative health of corporations and the economy and the level of competition to which corporations are exposed—affect the probability that corporations will act in socially responsible ways" (Campbell 2007, p. 962).

Campbell in his publication has identified the weak financial positions of the firms who do not encourage them to think for socially responsible initiatives. Peter F. Drucker (1984) has identified that;

> "Social responsibility of business is 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" (Drucker 1984, p. 62).

Peter Drucker explains that it is important for the business to earn profit and give better services. This employs that businesses are not only established for profit motives. Their existence and economic wellbeing can support to sustain for a long

time period. Some of the authors argue that businesses are established only for profits purposes. For example, Milton Friedman (2007) whose perception about social responsibility of business is that, businesses are established to earn and maximize the profits. Friedman explains that businesses have nothing to do with social issues and neither was this purpose of establishing business entities.

It can be seen that Archie Carroll, Peter Drucker, and John Campbell have agreed that if the prime objective of business, making money, is not met then no other social responsibility can be initiated and implemented.

According to Carroll the purpose of CSR includes both an instrumental approach to CSR (as the economic responsibilities address) as well as seeing business as being more than profits. CSR is a way to make profits, and making a profit is a pre-requisite to engaging in other aspects of CSR. Hence, this fundamental level in Carroll's CSR pyramid addresses the both instrumental perspective in conceptual framework presented above, as well as seeing business as more than making profits.

2. Legal Responsibility

While discussing the legal responsibility of companies Carroll has identified the existence of business in societies and their earning does not mean that they should do whatever they desire. Carroll believed that a relation between business and society is based on the basic pillar of working under codified laws. Included in his legal frame work of the pyramid Carroll has mentioned three approaches on how companies can follow the law: Compliance, Avoidance of civil litigation, and Anticipation of the laws (Schwartz, Carroll 2003). In the first provision companies make precautionary measurements to avoid any kind of legal penalties.

In the second provision the companies' show their consent to accept the legal restriction for doing their business in various areas; for example, paying taxes, tariffs, and promise not to pollute the environment. Whereas, in the last provision the companies have certain provisions to take advantage from the weak designed laws, which allow them to exercise their business activities in those areas where they can easily operate; for example, in developing nations, as the provisions in laws allows them to do so.

Finally, discussing the last component of legal aspect of CSR Schwartz and Carroll present their own argument and assert that "Corporations may wish to engage in activities that will result in immediate compliance upon the legislation eventual enactment" (Schwartz, Carroll 2003, p. 510-11).

While Carroll's CSR pyramid explicitly presents the legal layer, it does not mean that responsibilities of managers and companies are neglected. The whole pyramid points towards different responsibilities of companies, and Carroll's theory

complements earlier discussions of responsibilities of managers rather than substituting the focus on managers' responsibilities. Carroll's model includes the existence of individual, corporate and legal responsibilities, and that all perspectives complement each other. If there is a lack of legal responsibility, then the responsibilities of corporations and their managers increase.

3. Ethical Responsibility

In ethical responsibilities Carroll believes that in business operations fairness and justice play crucial role. Thus, based on this argument Carroll believes that ethical responsibilities are the expectations of various stakeholders of the business. The business should behave ethically. Carroll further argues that with the passage of time new issues will emerge which according to him will put pressures on companies to behave in more ethical style. For example, according to Carroll environmental issues, civil rights, and consumers movements will put huge pressures on business to be fair and just with them. For this Carroll believes that higher standard performance will be required from the business. We shall see the detail discussions in the criticism of Carroll's pyramid.

Carroll expanding his ethical and presents three ethical principles including; justice, rights, and utilitarianism along with three approaches to ethics: immoral, amoral, and moral management. While discussing the three approaches to ethics Carroll makes clear distinctions between immoral, amoral, and moral management philosophy. According to him the immoral managers are those whose decisions are only confined for themselves and for the organizations. This, according to Carroll, cannot be an ethical consideration and he believes that this approach will not bring positive consequences for the business in their long run. About amoral managers Carroll states that those managers neither fall in the category of immoral nor in moral. He also states that such managers are not aware that their decisions might have negative effect on the lives of other stakeholders. Neither this approach can be called ethical. Whereas, in his third type of approach to ethics Carroll states that moral management demands from managers to be actively ethical and exploring and demonstrating their ethical behavior. According to Carroll these managers demonstrate a very high level of professional conduct. Further, Carroll believes that;

> "Moral managers want to be profitable, but only within the confines of sound legal and ethical precepts, such as fairness, justice, and due process" (Carroll 1991, p. 45)

Further, adding on to the discussions to the ethical dimension of CSR Carroll presented the three core areas of ethics which include: "Conventional, Consequential, and Deontologist". In conventional Carroll argues that 'companies need to act ethically and should demonstrate between right and wrong conduct. In consequential ethics the decisions made are aimed at promoting the good of society covering e.g. utilitarianism. In the deontologist part of the ethical domain, according

to Schwartz and Carroll, the managers are held responsible to clearly transcribe the rights of their stakeholders. Additionally, Schwartz and Carroll identify that there are other dimensions from which the ethical implication can have greater impact on business activities.

4.   Philanthropy

While discussing the philanthropic responsibilities of companies Carroll has identified that with the passage of time societies started expecting more from the businesses. Carroll argues that businesses were expected to promote human welfare or good will. This, according to him compelled the businesses to contribute in community development programs for example; financial support, education support, and other community development related contributions. The main difference Carroll makes between philanthropic and ethical CSR is that he believes that philanthropic responsibility is desired by the communities. If companies are not fulfilling philanthropic responsibilities it cannot be labeled as unethical. Therefore, Carroll believes that philanthropy is discretionary or voluntary.

While summing up the discussion of the CSR pyramid Carroll has identified that the pyramid depicts completely the responsibilities of business. But, Carroll believes that no metaphor is perfect and experts can have different criticism on the CSR dimensions. For example, he believes that the major conflict that has been under debate is between the concerns for profits versus its concern for society.

More specifically, Carroll from the pyramid has drawn some wonderful findings and has proposed his conceptual frame in which he has shown the link between CSR and stakeholders. In his proposed conceptual framework Carroll believes that stakeholder management can function better. According to him; "The important functions of stakeholder management are to describe, understand, analyze, and finally, manage" (Carroll 1991, p. 43).

The legendary contribution of Carroll in CSR has been endorsed by a number of authors. For example, Dima Jamali (2008) believes that Carroll is the pioneer in embedding the CSR frame in a more robust way. Carroll's work and contribution in CSR is major breakthrough as it has paved advancement in the CSR discourse (Wan- Jan 2006, Lantos 2001, Moir 2001). Oliver Salzmann, Ionescu-Somers et al. (2005) have identified that Carroll embedded the theoretical construction of CSR. Sean Valentine, Fleischman (2008) have argued that Carroll broadly explained the concept of CSR where business and its relations are becoming stronger. Hill Snider, Hill Snideret al. (2003) has argued that Carroll provided a broader view of CSR by addressing the social responsibilities of business. Wayne Visser (2006) while revisiting Carroll's CSR pyramid has also argued that Carroll's pyramid is one of the best known CSR model.

Eventually, Carroll's four-part definitions and a Pyramid on CSR was a big breakthrough in the field of management sciences. This brought new debates and also helped various scholars to work on CSR related projects. Archie B. Carroll (1991) while addressing the pyramid of CSR has identified that CSR has emerged in the mainstream of business and helped the executives to address social responsibilities of businesses.

Elsewhere Carroll has stated that;

> "[t]o formulate a successful CSR strategy, firms must understand that the benefits of CSR are dependent on mediating variables and situational contingencies." (Carroll and Shabana 2010: 101).

4.6.1. Critical Appraisal of Carroll's CSR Pyramid

Eventually, Carroll's work got much momentum and popularity and researchers and academics started visiting his CSR theory and the pyramid for different research projects. For example, Mark S. Schwartz and A. B. Carroll (2003) have critically evaluated Carroll's four part definition and pyramid. Schwartz & Carroll have identified that numerous researchers and theorists have visited Carroll's work for their respective projects. Because, Schwartz & Carroll believe that it is better to revisit Carroll's work and find occasion for some changes and adjustments. There are some issues that need to be taken up for more considerations. These issues are; "Use of Pyramid, philanthropy as a separate component, and incomplete theoretical development of three domains". The first issue that has brought confusion is the pyramid's hierarchal order. For example, Schwartz & Carroll believe that putting philanthropic responsibility on the top gives the impression that it is the most important dimension in the pyramid. R. Eric Reidenbach and Donald Robin (1991) reviewed Carroll's pyramid and argued that philanthropy is not the prime duty or social responsibility of business, and putting philanthropy on the top of the hierarchy and economy at the bottom is not justified.

Likewise, Wayne Visser (2006) while revisiting Carroll's pyramid identified some challenges associated with the application of Carroll's pyramid. For example, applying the pyramid in an African context, Visser has argued that there are some serious political, cultural, social, and environmental problems. Visser has developed his African CSR pyramid where he has changed the order of responsibilities so that philanthropy comes in second from the bottom (see below figure 4-3).

Figure 4-3 Africa's Corporate Social Responsibility Pyramid

Visser puts economic, philanthropic, legal, and ethical in the pyramid which is different from Carroll's pyramid. Further, Visser explains that Carroll's pyramid has been developed in an American context and has not been fully tested in an African context. Visser suggests that the cultural factors need to be considered in any CSR mechanism as they play a central role in reshaping organizations and their business activities. Consequently, the philanthropic responsibilities in Carroll's pyramid are confusing because many believe that philanthropic activities cannot be expected (Carroll 1979, Carroll 1991, Stone 1975, L'Etang 1994). In an African context philanthropy is expected.

This criticism applies also to the conceptual framework formulated above, where the most cited review articles on CSR did not leave much room for philanthropy. Hence, it might be a good idea to include philanthropy as an additional focus for CSR activities in the developing part of the world.

Another criticism of Carroll's pyramid is that two domains, the legal and the ethical, are not explained and discussed (Schwartz, Carroll 2003). The relation between the ethical dimension and the legal dimension does not call attention in Carroll's pyramid, and should have been elaborated further by the Carroll (Schwartz, Carroll 2003). Carroll has identified the ethical responsibilities as what is expected by the

societies and not supported by the codified laws. He did not fully discuss how ethical responsibilities can codify into laws.

In response to this criticism Mark S Schwartz in his paper co-authored with Carroll himself in (2003) states that the pyramid offers a venue for discussions among the practitioners of CSR as the structure of pyramid raises many questions in the mind of researchers, and this could lead towards the major criticism, but also to constructive scholarly debate.

4.7. A Proposed New CSR Model

Mark S. Schwartz and Archie B. Carroll (2003) together developed a comprehensive CSR model based on three approaches in the pyramid (excluding philanthropy). In the newly revised version of the CSR model Carroll together with Schwartz have proposed three CSR domains which include economic, legal, and ethical (see below figure 4-4). In order to avoid criticism, they deleted the philanthropic part from the definition, but kept the economic, legal and ethical domains. Hence, the definition of Carroll is now comprised of three major components including economic, legal, and ethical (Aupperle, Carroll et al. 1985, Scott, Rothman 1992). Further, Mark S. Schwartz and Archie B. Carroll (2003) argue that charitable act is basically ethically motivated and such activities might be associated with economic directives as well. When companies engage in such charitable activities it reflects their moral obligation towards society and other stakeholders (Shaw, Post 1993, Carroll 1991).
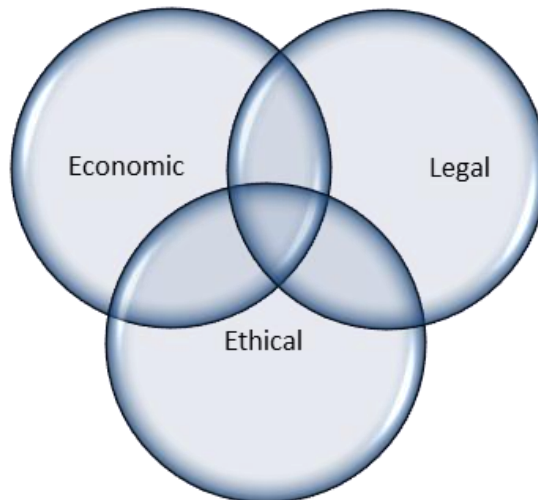
Figure 4-4 A Proposed New CSRS Model

The above figure provides three major CSR dimensions where philanthropic CSR
has been excluded. The justification and the details of all three major CSR
dimensions are overlapping with discussion of the pyramid.

According to Schwartz and Carroll the MNCs working in third world countries take
undue advantage from the weak legal systems. In general Schwartz and Carroll
argue that due to this the MNC's generate a good amount of revenues at the cost of
affecting adversely the living standards of people and environment as well.

In their newly proposed model Schwartz and Carroll show that there is overlap
between the three main CSR areas. The new model presents seven components
which are: "pure economic, pure legal, pure ethical, economic/ ethical, economic/
legal, legal/ ethical, and economic/ legal/ ethical" (Schwartz, Carroll 2003, p. 509).

Schwartz and Carroll have identified that there are some limitations associated with
the newly proposed model of CSR. For example, the word 'pure' used in the new
proposed model may raise many questions among the researchers and practitioners
as "it is not clear whether these are corporate activities" (Schwartz, Carroll 2003, p.
520).

4.7.1. Implications for Teaching and Research

Schwartz and Carroll have recommended that this model can be of great use in the
fields of teaching and research. They believe that the new proposed CSR model can
be very helpful in academic curriculum and future research in the management
fields. As a part of curriculum the interaction between students and teachers can
bring number of good results by imparting knowledge among teachers and students.
Involving students in developing practical case studies may help them to know the
practical aspect of three domains of CSR and thus can bring number of good
findings where they can compare the CSR domains and what practically companies
are doing.

Schwartz and Carroll believe that the newly proposed model of CSR can also be
used in the field of research for instances; it can be used as research instrument for
measuring CSR, It can be used and to develop CSR portraits including CSR
prioritization e.g. "Individual employees could be aggregated together to generate a
CSR portrait, Stakeholders groups, Corporations Board of Directors, and future
research questions can also be addressed with the help of this model"(Schwartz,
Carroll 2003, p. 521).

4.8. Summing Up

Hence, the Carroll's theory of CSR is a big source of inspiration for this PhD study.
Carroll's four major CSR dimensions are used to frame the investigation of CSR at

the case company. Carroll's four-part definition of CSR show how companies can address CSR in their mainstream businesses, and Carroll's CSR approach might help companies to think beyond the traditional ways of doing philanthropic CSR. As a result, this PhD study undertakes in-depth interviews with PSO managers working with CSR and a future CSR workshop to investigate how the managers know about. We shall see the detail discussions in chapter 7 and 8.

Above I have quoted Archie B. Carroll for stating that CSR activities must be locally contextualized. To bridge the gap between CSR theory and local CSR activities in a publicly owned company in Pakistan I will in the next chapter investigate the status and ways forward for CSR in Pakistan. This chapter has been published as a separate article in International Journal of Business and Public Administration, Volume 13, Number 1, summer 2016.

The paper supports that philanthropy was added as a focus of CSR. In fact literature reveals that this is far the most predominant for CSR Pakistan and similar countries. In the list above I have added Islamic CSR as a way of justifying CSR activities. This is also done in compliance with what the literature on CSR in developing countries shows.

One of the central research questions of this thesis was:

1. What are the major dimensions of CSR related to CSR practices in Pakistan?

This chapter's and the following chapter's discussions on the CSR concept can be summarized into a list of questions and related answers:

- What is the purpose of CSR activities?
- Business more than profits

2. Who holds a social responsibility?

- Individual managers' responsibility
- Companies' responsibility
- Legal responsibility

3. What is the focus of CSR activities?

- Philanthropy
- Issue-based approach, including environmental concerns
- Stakeholders approach

4. How can a broader CSR approach be justified? (Value-based approaches)

- Ethical values
- Sustainability
- Islamic CSR

The next step is to see what elements of CSR are included in Pakistani State Oil's CSR activities and strategies, and its CSR managers' perception of CSR. I will return to these issues in chapter 6, 7, and 8.

From the literature review reported from in this chapter and the following chapter one can also identify a few potential opportunities and barriers for conducting CSR in PSO (cf. the third research question):

Opportunities	Barriers
Collaborating with stakeholders can provide CSR opportunities	Lack of communication of intentions and activities can be a barrier for CSR activities
CSR activities can generate a good reputation of a company	The general public's beliefs can be a barrier to CSR if it does not support CSR issues
Managers in a company provide an opportunity for initiating CSR activities	Lack of managers' CSR knowledge can be a barrier for CSR
CSR activities can provide business opportunities for companies	Lack of resources can be a barrier for implementing CSR
Legislation can promote CSR	Weak legal regimes can be a barrier for CSR
Shared value can enhance firms competitive advantage	Lack of shared value concept might be a problem to streamline CSR initiatives
Alignment with the local context can be a driver for CSR activities.	If the CSR activities are in contrast to the expectations of surrounding communities, this will inhibit CSR.

Chapter 5. Corporate Social Responsibility in Pakistan: Its Status and Ways Forward

5.1. Abstract

Most developing nations including Pakistan employ Corporate Social Responsibility (CSR) philanthropically which only expands a fraction of the CSR landscape.[1] The philanthropic CSR activities include providing medicines to hospitals; giving scholarships to students; providing the relief funds during natural catastrophes; and contributing in community development programs. The present study investigates how United Nations' Global Compact (UNGC) principles have been employed in developing countries including in a Pakistani context. It also presents a number of other CSR approaches and shows how these approaches can help companies to renew their current CSR activities. The study constructs a roadmap for implementing CSR in publicly-owned and private companies in Pakistan. A roadmap of CSR if adopted by public and private companies in Pakistan can be a breakthrough in the field of CSR, as they can have both financial and social benefits.

Keywords: Corporate social responsibility developing countries, roadmap, publically-owned companies, private   companies, societal problems, Pakistan

5.2. Introduction

This study uses a literature review method to extract relevant data on corporate social responsibility (CSR) activities among companies in the developing nations including Pakistan. The list of the developing nations is long therefore the authors have chosen to focus on a few developing nations: India, Lebanon, Bangladesh, and specific interest is seen to CSR in Pakistan. Nine Pakistani public and private companies have been selected to investigate what CSR activities they are engaged

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with. All the nine-selected companies and their CSR activities have been identified through the study at the companies' websites.

This study takes reflection from the four major problem clusters of United Nations Global Compact (UNGC) principles and discusses whether the companies working in developing nations have used and addressed CSR as promoted through the UNGC. On their official websites of United Nations (UN), the United Nation Global Compact principles disprove of human rights violations, violations of labor rights, corruption, and environmental degradation, and have these as the guiding normative principles for the companies to follow in order to contribute to solving societal problems (Compact, 2013). The main idea behind this impact is to contribute to a sustainable and inclusive business practices (Kell, 2003).

The study constructs a roadmap for implementing CSR in publicly owned and private companies in Pakistan. A roadmap of CSR if adopted by public and private companies in Pakistan can be a breakthrough in the field of CSR, as they can have both financial and social benefits.

5.3. Historical Development Of The CSR

The concept of CSR has been debated since many decades and has become a recognized strategy for companies to survive. CSR has experienced historical development which signifies its importance and scope in both academia and the business world. For example, Bowen (1953) was one of the first persons who asserted that businessmen have responsibilities towards the society. Davis (1960) got the reflection from Bowen's work and argued that business decisions must address the environment, social issues, and ethical aspects. By doing so businesses would earn social respect. Likewise, Frederick (1960) claimed that businesses have social responsibilities and companies' resources must be utilized for the wider perspective aiming at contributing for the wellbeing of community.

Later, Carroll (1979) came up with a comprehensive approach to CSR and developed his CSR theory. Carroll's theory of CSR became very popular and dominated the field of management science, and many researchers and practitioners used his theory in research. Carroll's model comprises of economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time.

Stakeholder engagement in CSR has also been getting much popularity. A growing body of literature on CSR and stakeholders asserted that stakeholders are an important part of the CSR regime. For example, Freeman (1983) suggested a stakeholder theory in which he asserted that business and society have very close relations with each other. He pointed out that different stakeholders including suppliers, employees, employers, community, customers, and public are the driving

force in major decisions. According to Freeman (1983), stakeholders are any group or individual who can effect or is affected by the achievement of the firm's activities. Along Freeman there were many other authors including Clarkson (1995); Frooman (1999) who acknowledge that CSR includes meeting the expectations of key stakeholders.

Different world economic institutions have also been stressing upon the adherence of CSR functions. The United Nation Global Compact (2013) report stressed and stated that businesses are equally responsible to contribute for the sustainable development and improve the quality of life of the employees and their families. In his 1999 speech, Kofi Annan, the former UN Secretary General, stated to the business leaders gathered in Davos that the United Nations would initiate a global compact of shared values and principles, which will give a human face to the global market. Further, Kofi Annan mentioned that the main purpose of this compact is to initiate the concept of a global corporate citizenship and to make all private and public sector companies feel their responsibility towards their stakeholders. Holme and Watts (1999) have suggested that the creation of the World Business Council for Sustainable Development was a major breakthrough in which businesses are asked to play a crucial role towards a sustainable development. The Commission of the European Communities (2001) has also stated that being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing more into e.g. human capital.

5.4. Major Approaches of CSR

The following five-major approaches of CSR are derived from the literature which includes: Carroll's Approach, Stakeholder Approach, Normative Approach, Issue Based Approach, and the Islamic Approach.

5.4.1. Carroll's CSR Approach

Since the last thirty years, Carroll has contributed to the CSR field. His four-part definitions set up in his famous CSR Pyramid aim at addressing the different dimensions of CSR: economic, legal, ethical, and philanthropic responsibilities (Carroll, 1979). These major dimensions became very popular in the business world.

The economic domain in the pyramid covers the business activities aimed at generating profits, and these activities either can be found direct or indirect, and in short or long terms. While discussing the direct activities, Carroll (1991) argued that businesses are established primarily with profit (allowable), but in indirect activities are obligated to take care of their employees and building an image. Carroll thus, disagrees with the Friedman's (2007) argument that business has only one responsibility and that is earning and maximizing profits.

While the legal domain of CSR in the Pyramid reflects legal obligations in which companies abide by the laws, these laws are categorized as: compliance, avoidance of civil litigation, and anticipation of the laws (Schwartz & Carroll, 2003). According to Carroll (1991), the legal dimension of CSR covers the prescribed and codified laws which companies abide by and work under the shelter of. The legal responsibilities of business put it in a way where this aspect of CSR carried by the companies is used either as positive or negative. According to Carroll (1991), the prescribed laws may restrict the companies not to do certain activities in which they may harm societies and it's vice versa. Further, he argued that the positive aspects cover that laws are designed to address the core responsibilities of business towards societies. However, the negative obligations reflect when these laws are only aimed at benefiting and giving cover to the business and not to the society.

The ethical domain appears at the third level in the pyramid. The ethical considerations are broadly seen through the values of justice, equal rights, and promotions and the quality services for the society (Schwartz & Carroll, 2003). Discretionary or philanthropic responsibilities appear last in the pyramid. These responsibilities recommend companies to give back to the communities in various forms which include; funds, medicines, scholarship, jobs, and more. Carroll (1991) stated that the reason for developing this pyramid was to emphasize economic and ethical aspects of CSR which seem important for any business.

5.4.2. Stakeholder's CSR Approach

The connection between stakeholders and CSR is of paramount importance as it helps in developing a notion whereupon the role of business towards society is seen (Kakabadse, Rozuel, & Lee-Davies, 2005). Stakeholders are the central part of any business, therefore serving the interest of the stakeholders has remained a priority of businesses (Freeman, 1983; Freeman, 1999). In this perspective CSR is about meeting the demands of key stakeholders comprising of both internals and externals stakeholders (Freeman, 1999). Companies voluntarily implement CSR and involvement of stakeholders can help in achieving business objectives (Wood & Jones, 1995).

Likewise, Warhurst (2001) realized that CSR is an additional commitment of business, where they are expected to improve social and economic status of stakeholders. The fundamental idea of CSR is that companies have an obligation towards a number of stakeholders, and it is important that companies make sure that they meet the expectations of their stakeholders (Clarkson, 1995; Pivato, Misani, & Tencati, 2008). Likewise, Salzmann, Ionescu-Somers, and Steger (2005) identified that CSR is an additional commitment of business in which they are expected to improve the communal and monetary status of their key stakeholders. Wood (1991) took a step forward and argued that business and society depend on each other and therefore business activities must be aimed at satisfying the needs of stakeholders in

society. CSR is about sharing values with key stakeholders, and this is a main pillar for any organization (Porter & Kramer, 2006).

According to many authors, key internal stakeholders for each business include its employees, management and strategic management such as board of directors. Likewise, external stakeholders consist of customers, suppliers, civil society, media, government, NGOs, environment and animals (Freeman, 1983).

5.4.3. Issue Based CSR Approach

According to the authors of this study, Issue Based CSR is an approach to CSR that links companies to specific issues that are frequently changing from one topic to another. Due to the increase in global trends many problematic issues have become visible and have drawn the attention of the global business community. Issue based CSR perceives the flux of problematic issues as a continuous phenomenon, and need the continuous attention of corporations. For example, in this perspective it is believed that CSR can help in alleviating poverty and can equally contribute in other forms of social development (Waddock, 2002).

In contrast, Dobers and Halme (2009) have argued that even with the advent of globalization many developing nations have not been able to eradicate poverty from their societies. Dobers and Halme (2009) further argue that the gap between rich and poor has in fact widened and the poor has ultimately suffered. They suggested that there is thus an urgency to develop structures and institutions that contribute to social justice, environmental protection, and poverty eradication.

Nevertheless, none of the CSR approaches guarantee development and sustainability in marginalized and poor countries having severe problems of socio-economic, environmental, or cultural nature (Blowfield & Frynas, 2005). Even though, this approach believes that in order to improve the environment, social justice etc. businesses must act more responsibly, and must devise sustainable and advanced development CSR agenda. Fox (2004) argued that many core development issues are central to the CSR agenda, including labor standards, human rights, education, health, child labor, conflict and transparency in relation to government natural resource revenues.

Based on this, it becomes very important for the companies to address the emerging issues societies are facing. For example, education, healthcare, global warming, human rights violations, poverty, and community related problems, and unethical business practices need to be addressed.

5.4.4. Normative Approach of CSR

Normative CSR reflects that companies need to think beyond the narrow economic, technical and legal requirements (Argandoña & von Weltzien Hoivik, 2009; Bevan, Corvellec, & Faÿ, 2011; Scott & Rothman, 1992). Normative refers when business affairs come in contact with the people and societies (Frederick, 1986). Frederic has argued that business and society relations are very close. Frederic further explains that normative CSR has travelled from CSR1 (emphasis on corporate social responsibility) to CSR2 (emphasize on corporate social responsiveness), and has moved to CSR3 (corporate social rectitude). Frederic (1986) argued that CSR3 "embodies the notion of moral correctness in actions taken and policies formulated".

Obeying the prescribed laws and conducting business activities does not give any kind of assurance for CSR initiatives (Holliday, 2001). Holliday argues that businesses are to be operated on a sustainable and values-based basis in which their responsibilities threshold even becomes visible. Likewise, Davis (1960) argued that the decisions made by the businessmen should reflect that they are not glued only with profit motives. Davis noted that the business decisions and actions must address the environment, social, and ethical aspects and doing so the businesses would earn social respect and remain for long time period in the marketplace.

Ethical values that companies may consider important include compliance with legal provisions, environmental standards, proper implementation of Memorandum of Understandings (MOUs), paying bills of suppliers in time, providing quality products at reasonable prices, paying taxes to governments, must avoid corrupt practices, promoting human rights and employee rights (Jhatial et al., 2014).

The UN Global Compact provides an international accepted set of values extracted from the international law corpus. Table 1 presents four major clusters of UNGC along with its ten normative principles perceived as ethical guidelines for the business to act socially responsibly. These guidelines can be made more effective if the collaborative efforts are made.

According to Rasche, Waddock, and McIntosh (2013) the ten UNGC principles can be made more effective and its objectives be achieved with the help of leadership commitment and dialogue between various stakeholders including business, governments, civil societies, communities, UN, and others. Kell (2003) asserted that governments can play a leading role in imparting legislations reflecting the UNGC principles. Kell (2003) also suggested that presidents of corporations or CEOs, coordination with UNGC teams including academia, CSR organizations, and other organizations working for human rights, labor rights, environment, and anti-corruption can be very important in implementing UNGC principles.

The concept of CSR has more momentum and the institutional approaches for framing CSR is in progress. For instance, UN millennium development goals (UNMDG), and World Business Council for Sustainable Development (WBCSD) have issued different policies and guidelines for the companies to address social and societal issues around the globe (Nelson & Prescott, 2003). Nelson and Prescott have confirmed that partnership between business and UNMDG can greatly help in tackling the emerging societal problems including poverty, unemployment, human and labor rights violations, and environmental degradation issues. Further, Nelson and his colleague have argued that emerging global problems can well be handled and solved with collective efforts.

In his message the world business leaders, the UN Secretary General, Ban Ki-Moon, asserted that "people cannot achieve a more equitable, prosperous, and sustainable future without business engagement and solutions." Further, the Secretary General has reiterated that all the actors including business, government, civil society need to play a central role in carrying out the UNGC mission (UNGC, 2013). The four major clusters are presented below in table 5-1.

Human Rights	Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2 Make sure that they are not complicit in human rights abuses.
Labour	Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4 The elimination of all forms of forced and compulsory labor; Principle 5 The effective abolition of child labor; and Principle 6 The elimination of discrimination in respect of employment and occupation.
Environment	Principle 7 Businesses should support a precautionary approach to environmental challenges; Principle 8 undertake initiatives to promote greater environmental responsibility; and Principle 9 Encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption	Principle 10 Businesses should work against corruption in all its forms, including extortion and bribe.

Table 5-1 United Nation's Global Compact Principles

5.4.5. Islamic CSR Approach

The Islamic perspective of CSR is deeply rooted in the teachings of Quran, Sunnah, and Shariah. Many researchers believe that such teachings are based on moral and ethical beliefs derived from divine revelations, which are believed more long-lasting, eternal, and complete (Ahmad & Sadeq, 2002; Elasrag, 2015; Williams & Zinkin, 2010; Zinkin, 2007). The foundation of Islamic CSR is closely connected to the donations and charities, which in the modern world is known as philanthropy. More specifically, the CSR in the Arab world has not gained momentum as it is mainly surrounded with cultural, religious and traditional ways of doing business. For example, Avina (2013) while discussing the evolution of CSR in the Arab world has identified that the Arab Spring has different political and social problems which likely affect the overall economy of the region. The increase in the unemployment ratio, lack of democracy, and strong hold of cultural values are believed to be barriers to the social and economic development of the region.

Further, Avina (2013) has argued that CSR in the Arab Spring is still at an embryonic stage, and have not been fully developed. However, the national and multinational companies realize that they should contribute to the social development of the region. People, who have lost trust in the governments, are now looking at the business communities to come forward and meet their expectations.

There are many researchers and academicians that have studied and researched the concept of Islamic CSR. For example, Bremer (2004), Dusuki, (2008), and Adnan Khurshid, Al-Aali, Ali Soliman, and Mohamad Amin (2014), have identified that in most of the Islamic countries companies are predominant with the perception of serving the communities in different ways. For example, Bremer and Dusuki have argued that in most of the Muslims nations Zakat, Sadiqa, and Waqif are the different forms of charitable acts, and are believed to be the obligation of every Muslim depending on income. Having said that, Bremer and Dusuki (2004), argued that this mind set of people who work in different public and private firms also become the source of inculcating the philanthropic CSR culture. Dusuki further explains that Islamic CSR does not encourage a materialistic approach; however it encourages ethical concerns. Williams and Zinkin (2010) have argued that an Islamic responsible business does not encourage only profit; however it speaks about human welfare, societal development, ethical behavior, and environmental protection.

The Islamic CSR has roots in the ethical domain in which the individuals/managers as a trustee can act in the best way to serve both the owners and the public (Adnan Khurshid, et al. 2014). Islam stresses upon the business to adhere to social justice in their business activities, and managers are believed to be the key personnel to achieve this objective (Rice, 1999). With the advent of globalization, managers should possess more ethical knowledge about the mode of conducting business (Rice, 1999). Active contribution for the development of societies has remained one of the important agenda of the Islamic teachings and principles (Gambling & Karim, 1991). Ahmad and Sadeq (2002) have argued that Islamic CSR is more all-inclusive where it provides an ethical frame in which individuals have spiritual relations with nature. This relationship helps in developing ethical understanding for the managers to take care of nature and the communities. Hence the rule of law, morality, and justice are the most important pillars of Islam and are also believed to be the key drivers of social responsibility.

There is strong prohibition in Quran on several business activities that either harm the health of human being or cause conflict among them such as alcohol, tobacco, armaments and gambling and charging excessive interest rate and usury. Quran reads: 'They ask thee concerning wine and gambling. Say: In them is great sin, and some profit for men; but the sin is greater than the profit'' (Qur'an, 2, p. 219). Similarly, monopolistic business activity, hording, or charging excessive price on products is treated unlawful in Islamic teaching. There are numerous such evidences available in Quran and Hadith (Al-Qaradawi et al., 1985).

Based on a compatible study of Islamic tenets and UN Global Compact, have identified that the "teachings of Islam not only appear to be in close conformity with the Ten Principles of the UN Global Compact, but in many respects go further than the minimum standards adopted by this framework." The Islamic ways of doing business promotes responsible businesses which includes; humans' welfare, societal development, ethical business, and protection of the environment. Further, Williams and his colleagues have argued that human rights and labor right violations are completely prohibited in Islamic teachings.

Jamali and Sidani (2012) have identified that corporation, through CSR activities, companies can help to effect a positive developmental change. A fully developed CSR in the business mainstream and other forms of social development in Muslim countries can be a very effective initiative for societal development. Jamali and her colleague further add that CSR in the Middle East is not being fully addressed in accordance with international standards practiced in the west. Hence, Jamali and her colleague suggest that a CSR mechanism based on collaborative efforts can help in bringing CSR in main stream businesses.

5.5. CSR And Philantrophy In Developing Nations

To answer whether CSR is predominantly philanthropic in developing nations, the authors of this study have conducted a thorough literature review among the selected developing nations. The main approach to CSR in some of developing countries including India, Lebanon, Bangladesh, and Pakistan is predominant philanthropic (Jamali 2014, Jhatial, Cornelius et al. 2014, Al Masud, Hoque et al. 2013). However, the CSR among developing nations have not been fully addressed in accordance with international standards where more emphasize is given on human rights, employees' rights, environment, and CSR reporting. Most of the companies established in developing countries do their CSR either on cultural, religious, or on voluntarily basis to develop their relation with the societies (Jhatial, Cornelius, & Wallace, 2014).

Developing nations have a variety of different problems and their current CSR engagements could not guarantee development and sustainability of marginalized poor (Blowfield, Frynas 2005). These authors have argued that the developing nations have different socioeconomic, environmental, and cultural problems. A well-structured mechanism of CSR based on collaborations needs to be formulated so that society's core issues are tackled in more robust ways.

For example, Blowfield, Frynas (2005) believe that a close coordination and cooperation with the leading institutions including the World Bank and UN can be the best ways to strengthen local CSR cultures. Visser, Matten et al. (2010) have argued that in order to mitigate social and economic problems in the developing nations companies' collaboration with various players can help in resolving these problems.

Likewise, Jamali, Sidani (2011) have closely examined the practices of CSR in developing nations and have identified that the delivery of CSR and its potential can be materialized provided the communities' voices and problems are heard in a more robust way. According to the authors "a fundamental reorientation to CSR is needed in developing countries, which partially entails linguistic repositioning and reconstruction, and casting CSR in neutral business language and as an essential ingredient or component of the sustainable development agenda" (ps. 70/71).

To gain more insights into CSR in developing and Muslim nations, this study addresses CSR practices in Pakistan, Bangladesh, Lebanon and India.

5.5.1. CSR in Pakistan

Looking at the activities of CSR among Pakistani companies, it was found that most of the companies are engaged in philanthropic and community development CSR activities which included health, education, donations, and other community initiatives (Khan, Majid et al. 2013, Yunis 2012). Similarly, Jhatial et al. (2014) have discovered that CSR in Pakistan has not been fully developed and is at its embryonic stage. Based on 18 interviews from the five public and five private firms in Pakistan, Jhatial and his colleagues (2014) argued that most of the firms

undertake CSR for the local community in areas that directly have lasting impacts on education, healthcare, skill based training to enable and empower youth to enter into the job market, and infrastructure development to help reduce poverty (p. 117). The authors also suggested that CSR engagement can be scaled up provided the public, private, and government play a collective role.

There has been an underlying perception that stakeholders' engagement in promoting CSR has not been fully developed among Pakistani companies. For instances, Paryani (2011) has pointed out various deficiencies in uniformity of law for the promotion of CSR activities. Thus, Paryani (2011) believes that stakeholder's engagement can be vital in promoting a CSR corporate culture and can help in increasing the knowledge of CSR particularly in Pakistani context.

The literature published in context of Pakistan gives impression that CSR is moving from philanthropy to another understanding of CSR. For example, based on the empirical evidence from civil aviation companies of Pakistan, Kemp, Vinke (2012) reveal that "more focus is being paid on social and economic aspects of society" (p. 283).

Pakistan being a Muslim country is predominant with Islamic perspective of CSR which has a close resemblance with philanthropic CSR. More specifically, the philanthropic CSR is very much embedded among Muslims cultures in the form of Zakat (a particular form of annual Tax/alms giving) which is considered as core obligation on every Muslim, depending on income level, to distribute among the needy (Bremer 2004). According to Bremer the Waqf or Islamic endowment has to be distributed through charitable institutions consisting features of CSR elements and these institutions are expected to contribute in reducing poverty and illiteracy.

Based on an internet search, the authors of this study have identified a number of Pakistani Companies' CSR activities which have predominantly a philanthropic approach (see 0). Each company's website was visited to extract relevant information about its CSR activities. From the table it can be seen that the selected Pakistani Companies' CSR activities are predominantly conducted within a philanthropic approach.

5.5.2. CSR in Bangladesh

Based on a survey among multinational and national companies in Bangladesh, Uddin, Hassan, and Tarique (2008) noted that CSR activities in Bangladesh are not fully developed in true liter and spirit of UNGC and predominantly seemed philanthropic. Having said that, Uddin and his colleague explain that "Bangladesh, being a country of scarce resources, has not been active in promoting CSR initiatives that are loose and disconnected to CSR as they are mainly driven by citizen action committees and the corporate sectors is not active in these formations and awareness generation programs" (p. 208).

Naeem and Welford (2009) based on the comparative study of Bangladesh and Pakistan and referring the four cluster of UNGC have identified that "all companies seen to be failing to engage with many aspects of CSR related to sustainable development. Specific deficiencies relate to anti-corruption, gender equality, child labor, community giving and the formal representation of workers"

(p.108). The main reason behind not adhering to CSR in its full understanding is also the culture of Bangladesh. Based on the study of listed companies of Bangladesh, Azim, Ahmed, and Islam (2009) have realized that due to the existence of family values, the dominance of elite groups and corruption, CSR has not flourished. However, Azim and his co-authors have argued that there seems to be a growing awareness of corporate culture which according to them can help in strengthening of CSR.

5.5.3. CSR in Lebanon

CSR activities in Lebanese companies are reported to be associated with the concern to support local communities and giving back to the society (Jamali and Neville 2011). These authors suggest that most of the companies in Lebanon are motivated to do CSR activities on voluntarily basis and perceive that by doing so they fulfill a public responsibility. Further, studying eight large companies in Lebanon and based on the interviews with the managers of those companies, Jamali and Mirshak (2007) found out that "all the companies interviewed adhered to a discretionary conception of CSR comprising the philanthropic contributions that business firms make over and above their mainstream activities" (Jamali and Mirshak 2007, p. 258). The authors noted that a collaborative partnership between governments, public and private companies, and Non- Governmental- Organizations appeared to be central through which CSR programs can be embarked.

5.5.4. CSR Engagements in India

CSR in India has long historical roots in the social welfare programs as the merchant families since long time have been engaged in charity and community development activities (Arora & Puranik 2004). Indian companies are engaged in philanthropic approach of CSR and believe in paying back to their communities (Gautam, Singh 2010, Singh 2010). According to Gautam and Singh (2010), this practice among Indian companies reflects the tradition of 'trusteeship'. Their study suggests that the current practices of CSR within Indian context employ only a small fraction of CSR. According to these authors, this is far away from UNGC frame which goes beyond the philanthropic CSR approach. Gupta and Sharma (2009) have argued that "In India, CSR has been seen as philanthropy, charity, and social-giving" (Gupta and Sharma 2009, p. 397). Gupta and his colleague believe that companies in India can use CSR as a driving force and a competitive tool which can provide them internal and external benefits.
Similarly, Arora and Puranik (2004) have argued that India now is moving from traditional ways of CSR and the companies are being asked by the various stakeholders to keep their practices in accordance with the global outlook. Likewise, Gautam and Singh (2010) argued that there seems a paradigm shift in CSR in the main business stream. According to the authors "In India, CSR is known from ancient time as social duty or charity, which through different ages is changing its

nature in broader aspect, now generally known as CSR" (Gautam and Singh 2010, p. 45).

5.6. A Proposed CSR Roadmap for Publicly Owned and Private Companies in Pakistan

Critical appraisal of the literature suggests that CSR in developing countries is merely known for philanthropic contribution and that other societal problems including jobs, environmental degradation, human rights, labor rights, and corruption are unattended. Hence, companies need to revise their CSR operations according to international standards and the UN Global Compact. Based on the four problem clusters of the UNGC and Global Reporting Initiatives (GRI), and their application in Pakistani and Bangladeshi public and private companies, Naeem and Welford (2009) have identified that "Human rights abuses continue, the environment being degraded, labor often subject to abuse and exploitation and corruption is pervasive".

On the contrary, there has been a shift among the leading Indian companies which are working on GC principles. Among these companies are "Tata Iron and Steel, Reliance, Indian Oil Corporation, Air India, Bharat Aluminum Company Limited, Oil India Limited, Tata Motors Ltd NTPC-National Thermal Power Corporation Limited" (Gupta & Gupta, 2007). Further, they have identified that NTPC in India is believed as the most active business community and have started engaging in dialogue with UNGC team. On the other hand, Jamali and Neville (2011) have suggested that CSR in Lebanese context has to be renewed in accordance with UNGC and more institutional reforms are needed to adhere to CSR in the mainstream businesses.

It appears that companies working in those developing nations have to revise their current CSR activities and must design a mechanism that helps them to adopt a broader CSR, in which the societal problems to some degree can be addressed. For example, becoming the signatories with the UNGC can be the best way for the most of the companies working in India, Bangladesh, Lebanon, and Pakistan to renew their existing philanthropic CSR.

In the light of this it seems topical to suggest a CSR roadmap for public and private companies in Pakistan and other developing countries where companies primarily employ the philanthropic approach CSR.

In our proposed roadmap of CSR, the authors have made a synthesis of different CSR approaches. Based on Carroll's approach we suggest that a company is not only responsible for making a profit and obeying the law. We endorse philanthropic companies, but suggest that it should not only expand their CSR activities.

The stakeholder recommends companies to liaise with stakeholder. There has been huge emphasis on strategic CSR partnership which brings positive results for both organizations and stakeholders. It was Carroll (2000) who reiterated that in the coming years, there will be large amount of pressures from various stakeholders demanding businesses to meet their expectations. Earlier, Ackerman (1973) also asserted that in the coming years, the social issues including environmental concerns, human rights, ethical issues, and employees' rights will emerge in societies; therefore, companies will be required to contribute to the solution of social issues. The proponents of CSR understand and agree that with the help of CSR engagements the firms can generate both financial and social benefits (Burke & Logsdon, 1996). Drawn from the presented CSR of this study have suggested strategic partnership between business, NGEOs, civil societies, and the government. The collaboration between states, public sectors, private sectors, and other stakeholders together can help in solving the societal issues (Selsky & Parker, 2005).

With the help of collaboration, the lasting conflicts and problems faced by societies can be handled. For example, Yunus, Moingeon, and Lehmann-Ortega (2010) have argued that collaborative partnership between businesses and non-profit organizations can be effective and productive. The tactical coalitions and partnership between business, government, and civil societies can be an effective way of dealing with social issues.

Due to the increase in privatization and poor performance of governments, the public now expects more from businesses and civil societies to contribute to solution of their social problems (Ashman, 2001). Based on a study of ten cases from India, Brazil, and South Africa, Ashman (2001) has attested that it is more important that the strategic partnership must be shifted to empowerment of civil societies. This would eventually develop a win- win situation and can earn shared benefits for both business and communities. According to Jamali and Mirshak (2007), a concerted effort and collaboration between the private sector, public sector, and NGO sector and the leveraging of the strengths and resources of all partners can be an effective strategy for CSR among the developing nations.
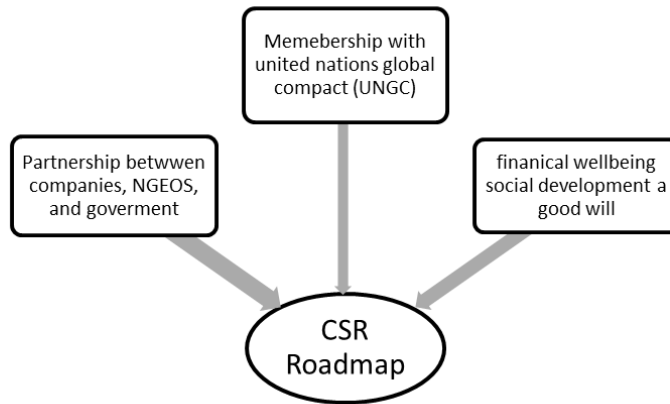
Figure 5-1 Suggested CRS Roadmap (Compiled by the authors)

The issue-based and normative approaches to CSR recommend companies to identify the issues where they can make a difference. To live in this highly competitive and globalized world, firms have started using tri-sector collaborative approach in addressing and solving the major global issues (Warner & Sullivan, 2004). Multinational companies together with government and NGOs can play a central role in solving societal problems. According to Newell and Frynas (2007), the partnership between state, market, civil society, and business together can help in reducing poverty and other social issues.

The stakeholder dialogue and engagement with business can be the vital strategy to strengthen and promote CSR in a Pakistani context. For example, Blowfield and Frynas (2005) have suggested that the success of CSR initiatives is often linked to stakeholder dialogue and stakeholder engagement in ideas that occur repeatedly in discussions of best CSR practice. Stakeholder engagement brings together representatives of business, NGO, and public sectors in order to identify and address aspects of corporate responsibility and has the added advantage that it has gained Legitimacy among both business and development practitioners.

Likewise, Fox (2004) has argued that there are many developmental issues such as labor rights, human rights, poverty, health, and education which with the help of CSR engagement can be handled. CSR is hardly linked with international development and moreover private firms are expected to help in some of the social problems. However, Fox argues that there is a pivotal role of the various actors including governments, public sectors, private sector, and civil society which can help in strengthening developmental oriented CSR.

Similarly, Mayers and Vermeulen (2002) have confirmed that partnership between business and communities, based on mutual understanding, have brought positive consequences for both the companies and communities. Based on 57 case studies of forestry and communities' partnership, the above authors have argued that businesses can have land, labor, and supply of products; and the communities can

get the jobs, technology, infrastructure facilities, and other social services. Further, these authors believe that other actors including government, NGEOs, Banks, and donor agencies can also play a leading role in the developmental phases of the communities. Seitanidi and Crane (2009) have also emphasized that with the help of cross sector partnership the implementation of CSR can be strengthened. Further, Seitanidi and crane have argued that in order to strengthen and promote CSR in the mainstream business, the partnership between businesses and non- profit organizations can be an effective strategy.

In their proposed roadmap for CSR, the authors of the current study realized that the partnership with UNGC can be the source to strengthen CSR culture in Pakistan. This recommendation is based on the normative approach to CSR that suggests applying UNGC principles as the normative background for CSR activities. Becoming a member with UNGC will generate a positive impression for the companies in the eyes of international communities. There are many companies as members in UNGC that have benefited both financially and socially.

The ten guiding compact principles can be effective for the public companies of Pakistan where they can contribute to the most pressing societal problems including human rights violations, environmental degradation, and corruption. The governments and the private and public companies need to coordinate with UNGC and must mutually decide to prepare a mechanism aimed at addressing the respective societal issues to be tackled.

Further, the emerging concept of the business case of CSR has also opened the doors for the firms to better contribute to the wellbeing of the societies. While discussing the business case of CSR, Carroll and Shabana (2010) have argued there seems to be a growing trend of the business case of CSR in which both business and societies have close relation with each other. In the business case of CSR, companies have both financial and social benefits which help them to achieve long run sustainability. In order to earn a good reputation, Zadek (2000) has argued that firms should have a consistent strategy which aims at earnings, avoiding criticism, and thinking for the future. Companies' financial goals are linked with business case of CSR. The companies' sound financial performances open the ground for the Business case of CSR which can help them to achieve sustainability.

Other evidences which support the business case for CSR can be seen from the relationship between corporate social performance (CSP) and corporate financial performance (CFP). Companies engaged in CSR activities have a significant and positive effect on both CSP and CFP (Carroll & Shabana, 2010). CSR initiative can help companies gain competitive advantage resulting in an increase in financial performance and in gaining support from consumers and society as well (Porter& Kramer 2006).

5.7. Conclusion

This study concludes that the CSR in developing nations particularly in the context of Pakistan is philanthropic. Further, understanding of CSR in Pakistan starts with philanthropy and ends at community development with limited engagements. Community values and philanthropy are highly valued and perceived

as social responsibility. Particularly, those who are working in the public sector possess very limited awareness of CSR. UN global compact principles have not been fully addressed in the developing nations, including Pakistan. It has been observed that most of the public sector is unaware of UN global compact

The different approaches of CSR make it broad in sphere and scope. These different approaches of CSR if properly addressed by the companies can provide advantages in the form of financial and social benefits. There are certain ways where the companies can bring CSR into practice such as environmental concern, social compliance, business ethics principles, investment in community, and Stakeholder involvement.

Pakistan has a different social context and culture in comparison to western countries. It has social pressures that force companies to act in a more philanthropic manner. However, Pakistani companies, in collaboration with the UN, can take assertive measure to inculcate a CSR culture in their mainstream businesses. This notion of CSR, as currently being practiced, needs to be revised in accordance with the international perspective and be more strategic in its approach. The proposed roadmap can be an effective tool by which companies can initiate and implement CSR in a more strategic manner.

Chapter 6. PSO and Its CSR Activities

Overview of the chapter:

1. Introduction
2. Historical development of PSO
    - Company Profile
    - Core values of PSO
3. Products and Services of PSO
    - Storage
    - Lubes Manufacturing & Sales
    - Acquisition of Products
    - Product Movement
    - Organizational structure
4. Corporate Social Responsibility (CSR) at PSO
    - CSR Guiding Principles in PSO
    - About CSR Reporting at PSO
    - Focus areas of CSR in PSO
    - PSO impact program
    - United Nations Global Compact and PSO
5. Major stakeholders of PSO
6. Securing Access to the Case Company

6.1. Introduction

So far the research questions and the research design have been presented, and the first research question addressed resulting in a conceptual framework that will be applied in the following part of the thesis that addresses the case company: Pakistani State Oil (PSO).

Email correspondence is an important source of getting access to the case companies' respondents and personnel. The email correspondence with the case company was used and is presented in chapter 6 of the thesis. To whom the emails were sent and the content of each email is presented in Appendix C. Under the case study ethical protocol email archives increases the possibility of reliability of the data (Yin 2013). Yin believes that a correspondence between the researcher and respondents help in the generation of knowledge. He further explains that it also facilitates the researcher to prepare the questionnaire guide, interview guide, and a possibly the names of the contact. Yin (2013) in his chapter four has explained the six key sources of evidences which include "documentation, archival, records, interviews, direct observation, participant observation, and physical artifacts" (Yin, 2013, p. 106). Yin believes that most of the archival records are found in the form

of computer files which help the researchers to use it for research purpose. In chapter 3 the case study approach is presented in detail.

This is the first chapter the thesis that describes PSO and its CSR activities. The chapter has been based on the following formal PSO documents:

1. Annual reports 2015 and 2016 (Financial Reports | Pakistan State Oil, 2015).
2. Website of PSO (http://www.psopk.com→Company profile, Products and Services of PSO, Marketing distribution, PSO and its business lines, and CSR).
3. Booklet of business principles and ethical policy guidelines (PSO AR, corporate_governance.pdf, 2016).
4. Document of PSO's rain relief and Monsoon relief efforts (Pakistan State Oil, National Disaster Relief, 2015).
5. Health, Safety and Environmental Laws in PSO (Pakistan State Oil, Health, Safety and Environment, 2016).

The above documents were identified through different modes of communication with PSO officials, such as interviews, emails, and phone calls. During interviews with CSR managers in PSO, analyzed in chapter 7, the respondents asked this researcher to visit the official website of PSO to find more information about the company and its business activities.

In addition, during the future CSR workshop with CSR managers, discussed in chapter 8, respondents also suggested this researcher to visit PSO's website and annual reports for CSR related activities. During an interview with a CSR secretary a copy of the booklet pertaining to PSO's ethical policy guidelines was availed. The General Manager of Health, Safety and Environment (HSE) also provided a copy of the environmental laws with which PSO is engaged.

The analyses of the formal documents were complimented by interviews and a future workshop.

In-depth interviews with CSR managers (see chapter 7) and a future workshop of CSR (see, chapter 8) were complementary major source of empirical data that together with this portrait of PSO constitutes this thesis' case study material.

This chapter presents what PSO is and what its major business activities are. PSO is an old and large public oil marketing company of Pakistan. Pakistan State Oil (PSO) since last 39 years is the leading oil marketing company of Pakistan and is providing fuel to the whole nation. PSO plays a significant role in building up the national economy as it is engaged in selling and distributing the various petrol oil and lubricants (POL) products. These products include "Motor Gasoline (Mogas), High

Speed Diesel (HSD), Furnace Oil (FO), Jet Fuel (JP-1), Kerosene, CNG, LPG, Petrochemicals and Lubricants" (Pakistan State Oil, Who We Are, 2016).

The chapter also portrays how I as a PhD student gained access to PSO, and how I was able to identify informants needed to generate empirical material. The chapter can be seen as setting the scene for / describing the context of the analysis of the interviews and future workshop.

6.2. Historical Development of PSO

Pakistan State Oil (PSO) was established in the year 1974. On January 1st the government merged Pakistan National Oil (PNO) and Dawood Petroleum Limited (DPL) to Premiere Oil Company Limited (POCL). PSO's website further states that:

> "On 3rdJune 1974, Petroleum Storage Development Corporation (PSDC) came into existence. PSDC was then renamed as State Oil Company Limited (SOCL) on August 23rd 1976. Following that, the ESSO undertakings were purchased on 15th September 1976 and control was vested in SOCL. The end of that year (30th December 1976) saw the merger of the Premier Oil Company Limited and State Oil Company Limited, giving way to Pakistan state Oil (PSO)"(Pakistan State Oil, Our History, 2016).

Currently, PSO is one of the largest public oil marketing companies of Pakistan. PSO being a leading oil marketing and distributing company serves its customers nationwide. Mainly, it is engaged in providing fuel for transportation, energy for heat and light, retail services and petrochemicals products for industrial and individual needs. PSO has changed its logo from time to time.

6.2.1. Company Profile

In its annual report of 2015 it is stated:

> "Pakistan State Oil (PSO) is one of the important strategic assets of Pakistan. The largest Oil Marketing Company of Pakistan, PSO serves around 3 million customers every day across the entire economic value chain with over 3500 retail outlets and controls 74% of the country's oil storage capacity. It is involved in import, storage, distribution and marketing of a range petroleum products including gasoline, diesel, fuel oil, jet fuel, LNG, LPG, CNG and petrochemicals" (PSO, Progressing towards prosperity 2015).

The following are the quick facts about PSO:

1. It is an oil market leader in Pakistan.
2. It has overall shares of 56.8% in the oil industry.
3. It has Black Oil 66.6% of entire market.
4. It has White Oil 49.8%.
5. It has Over 1 million tons of oil storage capacity (74% of total OMC storage).
6. It is the Largest Fuel Oil Supplier to the Energy Sector across Pakistan including Independent Power Plants /PROJECTS (IPPs) and Power Generation Companies (Gencos).
7. It has a retail network of 3,565 outlets.
8. It has 1,786 New Vision Retail Outlets (NVROs).
9. PSO has 155 convenience stores – Shop Stops.
10. PSO has 253 CNG facilities in more than 34 cities.
11. PSO has 24 Mobile Quality Testing Units.
12. Refueling facilities at 9 airports & 2 sea ports.

PSO has set certain policies reflecting the company's vision and mission. To excel in delivering value to its customers PSO believes in innovative and dynamic work environment. PSO as an oil marketing company is committed to lead the energy market through competitive advantage in providing the highest quality petroleum products and services to its customers. In its mission and vision policy, PSO has set following guidelines:

1. Professionally trained, high quality, motivated workforce, working as a team in an environment, which recognizes and rewards performance, innovation and creativity, and provides for personal growth and development.
2. Lowest cost operations and assured access to long-term and cost effective supply sources.
3. Sustained growth in earnings in real terms.
4. Highly ethical, safe environment friendly and socially responsible business practices

6.2.2. Core Values of PSO

PSO in its vision and mission policy guidelines have set certain core values. In the following Table 6-1 the core values of PSO have directly been quoted from their website.

Excellence	"PSO believes that their core activity emerges from a passion for satisfying their customers' needs in terms of total quality management. PSO's first and foremost goal is to retain its corporate leadership" (PSO, Our Vision, Mission, Values 2016).

Cohesiveness	"PSO activities are aimed to achieve higher collective and individual goals through team work. This is inculcated in the organization through effective communication" (PSO, Our Vision, Mission, Values 2016)
Respect	PSO on its website has categorically mentioned that "PSO is an Equal Opportunity Employer attracting and recruiting the finest people from around the country. We value contribution of individuals and teams. Individual contributions are recognized through our reward and recognition program" (PSO, Our Vision, Mission, Values 2016).
Integrity	"PSO believes in upholding the values and business ethics principles in every action and decision. Professional and personal honesty, dedication and commitment are the landmarks of our success. Open and transparent business practices are based on ethical values and respect for employees, communities and the environment" (PSO, Our Vision, Mission, Values 2016).
Innovation	"PSO believes in innovation and continuous commitment. Further, it is stated on their website that "We are committed to continuous improvement, both in New Product and Processes as well as those existing already. We encourage Creative Ideas from all stakeholders" (PSO, Our Vision, Mission, Values 2016).
Corporate Responsibility	"As a large public company of Pakistan, PSO believes in promoting corporate responsibility. For instance, it is stated on their website; "We promote Health, Safety and Environment culture both internally and externally. We emphasize on Community Development and aspire to make society a better place to live in" (PSO, Our Vision, Mission, Values 2016).

Table 6-1 Presentation of the core values of PSO

The core values of PSO have depicted that PSO addresses these values in their mainstream business. This employs that PSO justifies its core values with the broader understandings of CSR. For example, Elisabet Garriga and Domenec Melé (2004) have explained that corporate management should take into account social demands, and integrate them in such a way that the business operates in accordance with social values. Keith Davis (1973) has stressed that businesses embed the core values in their practices and embraces the broad responsibilities which include the communities, employees, environment, and human values. Michael E. Porter and Mark R. Krammer (2011) have explained the firms engaged in business activities

and addressing other core social initiatives have competitive advantage. These authors have suggested that the companies with the help of core values set achieve their sustainable goals.

6.3. Products and Services of PSO

As stated in the above sections PSO is large oil marketing company in Pakistan and it is engaged in selling and distribution multiple products. In addition to these products, PSO is also engaged in importing other products based on its demand patterns. Based on their marketing and distribution strategies PSO attempts to achieve its specific objectives through its marketing and distribution strategies. For example, the following statement which has been taken directly from their official web page portrays that:

> "PSO possesses the largest distribution network in the country comprising of 3,754 outlets out of which 3,565 outlets serve the Retail sector and 189 outlets serve our bulk customers. Out of the total of 3,754 outlets, 1,786 Retail and 167 Consumer Business outlets have been upgraded with the most up-to-date facilities as per the visualization of the New Vision Retail Program. PSO also operates 26 company-owned and company-operated (Co-Co) sites serving the retail sector. Co-Co sites are flagship stations which combine high levels of supervision and top quality products to maintain the highest level of efficiency, service and customer care. These sites act as benchmark for all other retail outlets" (Pakistan State Oil, Retail Fuels, 2016)

In addition to retail customers more than 2,000 industrial units, business houses, power plants and airlines are being fueled by PSO (see figure below 6-1).

Figure 6-1 Retail outlet of PSO Storage Capacity

Being a large public Oil marketing company of Pakistan, PSO has a very large storage capacity. For example, it is reiterated in the following statement that:

> "PSO possesses the largest storage capacity in the country. The company's infrastructure stretches from Karachi to Gilgit. With 9 installations and 23 depots located across the country PSO's storage capacity of approximately a million metric tons represents 68% of the total storage capacity owned by all the oil marketing companies" (Pakistan State Oil, Who We Are, 2016).

Figure 6-2 Storage capacity of PSOs products

6.3.1. Lubes, Manufacturing and Sales

PSO has significantly progressed in the field of lubricants. PSO is providing a large number of services to automotive, Hi-street and industrial consumers through the provision of various products. Hi-Street consumers in PSO are the big shopkeepers selling lubricant in normal market places except the petrol pumps. The Industrial consumers of PSO are those who purchase the lubricants or petroleum products directly from PSO and using these products for their own consumption, not for sale (Pakistan State Oil, Who We Are, 2016). See below figure 6-3.

Figure 6-3 PSO provides its services to their consumers

6.3.2. Acquisition of Products

To meet supply deficit of the nation PSO employs an on need based strategy for import of oil from Gulf countries. In the following statement it can be seen that:

> "PSO imports Mogas, HSD, JP 1 and FO as and when required. The total import of black and white oil in Pakistan last year was 12.4 million metric tons and PSO had the lion's share of this import with 11.2 million metric tons which came to over 90% of the total fuel imports of the country. Other than product imports, PSO acquired 1.75 million metric tons from various refineries based in Pakistan in order to cater to our market needs" (Pakistan State Oil, Who We Are, 2016)

Figure 6-4 Requisitions of black and white oil

6.3.3. Product Movement

PSO covers four major provinces and provides fuel to the desired destination. For example, the following statement says that:

> "PSO uses three mechanisms for the movement of POL products namely, tank Lorries (road), tank wagons (railways) and pipelines. We currently have a total fleet of 8,595 tank Lorries out of which 2202 tank Lorries are New Vision Tank Lorries which are complying with the latest ADR standards and are equipped with pilferage proof tracker systems. With the commencement of operations of the White Oil Pipeline Project (WOPP) from Karachi to Mehmood Kot via Shikarpur and the MFM (Mehmood Kot/Faisalabad/Machikey) pipeline, the supply pattern for white oil from Karachi has switched from tank lorries to pipelines. PSO is present as a partner in this project and holds a 12% equity share in this venture" (Pakistan State Oil, Who We Are, 2016)

Figure 6-5 shows how PSO uses different logistic ways to sell and distribute its products to customers (Pakistan State Oil, Who We Are, 2016).

Figure 6-5 Mode of logistics cell of PSO

6.3.4. PSO and Its Business Lines

PSO has been playing a very important role in supplying fuel to the entire nation. Acknowledged as the leading public sector company of Pakistan, PSO has a business line network. PSO with its business line network earns a good amount of revenue. For example, it is the first public company of Pakistan which has marked 1 trillion rupees of revenue. Further, PSO has over 3,500 retail outlets in the country and are great source of supplying fuel to;

> "Aviation, railways, power projects, armed forces, and marine and agriculture sectors. The Company also possesses the country's largest storage capacity representing nearly 68% of the nation's total storage capacity" (Pakistan State Oil, Our Business Lines, 2016)

There have been some ups and downs in PSO profit earnings. For example, in its financial report of 2015 it is mentioned that net profit has been affected during different time periods. Table below 6-2 shows the financial peroframcne of PSO:

Rupees in Million (unless noted)

	2015	2014	2013	2012	2011	2010
Gross profit	23,579	36,824	34,161	34,323	34,280	29,166

Operating Profit	22,671	41,972	26,230	24,864	29,361	27,328
Profit After Tax	6,936	21,818	12,638	9,056	14,779	9,050

Table 6-2 Financial performance of PSO during five consecutive years

It can be seen from the above table 2 that the company's profit after tax has variations and has declined in year 2015 as compared to other years. For example, comparing net profit of five successive years it can be seen that there has been a drastic decline in year 2015. In its financial report, 2015 (p. 103) it is stated that the main reasons of decline in net profit are:

I. Decrease in gross profit by Rs 13.2 bn on account of huge inventory losses due to sharp decline in oil prices by 46%
II. Decrease in other income by Rs. 5.5 bn mainly due to less receipt of markup on delayed payments from IPPs.
III. Increase in finance cost by Rs 1.5 bn due to heavy short term borrowings on account of increasing circular debt
IV. Decrease in taxation by Rs 6.1 bn due to lower profits for the year.

The successive decline in profits PSO can also be linked with overall circular debt crises in Pakistan and this could be associated with federal government policies. PSO is public institute and therefore the policies of government directly affect the overall sustainability of the public organizations (Amjad, Din et al. 2011, Ali, Badar 2010). These authors have added that circular debt affected almost all the energy sectors of Pakistan including "Oil and Gas Development Company Limited (OGDCL), Pakistan Petroleum Limited (PPL), Sui Northern Gas Pipelines Limited (SNGPL), Sui Southern Gas Company (SSGC), Pakistan State Oil (PSO), Shell, Karachi Electric Company (KESC), Water and Power Development Authority (WAPDA) Hydel, and the Pakistan Electric Power Company (PEPCO)".

The reports of the shareholders of PSO has also shown that government of Pakistan holds the major shares of 22.47% in PSO and has tight control over the policies and practices of PSO (Pakistan State Oil, Shareholding Pattern, 2016).

6.4. Organizational Structure of PSO

In figure 6-6 below the organizational structure of PSO is presented. The purpose of presenting the organizational structure is to show which category of managers were accessed in the interviews. Total nine senior and junior managers were interviewed during first and second phases of interviews (see chapter 7). One can also compare

the organizational structure of PSO with the workshop participants and see that senior managers and other officials of PSO took part in that event.
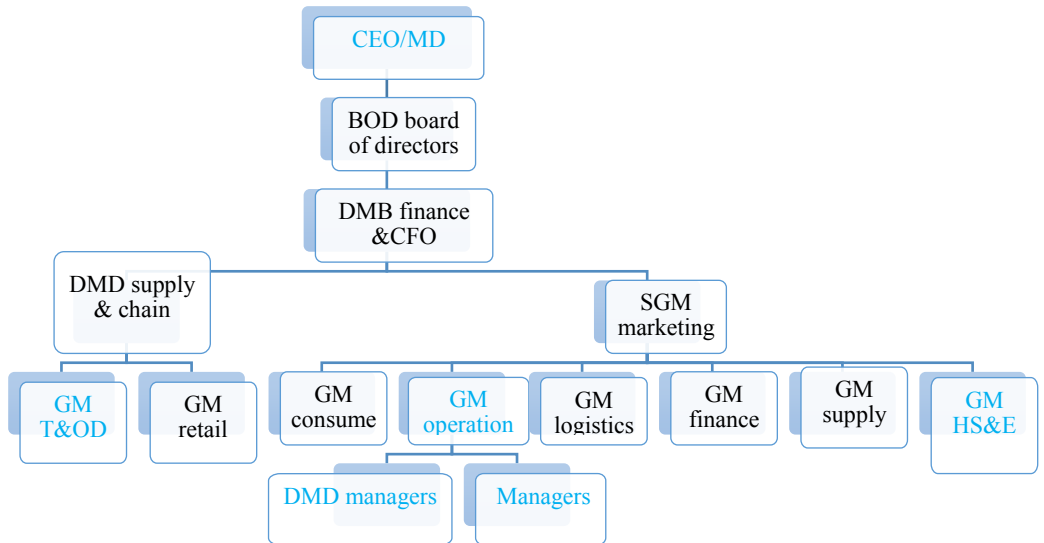
Figure 6-6 Organizational structure of PSO

The organizational structure of PSO explains that CEO on the top in hierarchical order. Board of Members sits on the top in administrative positions. Deputy Managing Directors (MDs) work under the supervision of CEO in the hierarchy. General Managers of various departments working under the MD and DMDs. Deputy General Managers look after the departmental activities and report to GMs. The role of managers in organizational structure is to perform the routine assignments and report to the GMs and DGMs. In the figure above some boxes include blue text, others black text. The boxes with blue text refer to different departments where interviewees' work was carried out. The interviews are analyzed in chapter 7.

6.5. Corporate Social Responsibility (CSR) at PSO

PSO, being a large public oil marketing company of Pakistan has some CSR initiatives. While visiting their official web page pertaining to CSR activities of PSO the following statement was identified. The statement about CSR reads as:

"Corporate Social Responsibility (CSR) is one of PSO's core values and an integral part of the Company's overall mission. With operations across the country, PSO's utilizes its scale of operations as strength to positively impact the underprivileged people nationwide especially in the

vicinities where PSO operates. By integrating CSR into our business strategy, PSO is helping to drive shared value amongst its stakeholders and enhance its corporate brand image amongst the general public" (Pakistan State Oil, Corporate Social Responsibility, 2016)

PSO, like other public companies of Pakistan, has been found engaged with philanthropic and other community development CSR activities which include; education, health, donations, and community development, sports development and flood relief activities (Jariko, Børsen et al. 2016). According to these authors the philanthropic CSR approach of CSR in PSO approach applies only a small fraction of CSR. These authors suggest that the CSR frame needs to be revised in accordance with international standards. The above statement also indicates that PSO has a notion of believing in shared value concept. In the quoted statement it can be seen that PSO believes in promoting its brand image by addressing the interests of its stakeholders. In chapter 4 section 4.4.1 provides detail about the concept of shared value. Hence, it can be learnt from the PSOs statement about its CSR concept that it serves both purposes including the instrumental as well as business more than profits. The literature also entails that corporate firms' are well aware about their potential stakeholders and their interests in their business. Jedrzej George Frynas (2009) has identified that CSR has emerged as an effective strategy in the corporate world to address the social and environmental issues. For further detail see chapter 4 section 4.2.

6.5.1. CSR Guiding Principles in PSO

Based on its business activities, PSO has set certain policy guidelines to adhere CSR activities. PSO CSR activities/initiatives are in line with company's mission/vision/business activities. PSO CSR policy guidelines are mentioned on its webpage pertaining to CSR activities (Pakistan State Oil, Corporate Social Responsibility, 2016). The principles are:

1. PSO should improve the economic, social, health and environmental conditions of the community at large where PSO products and services are available, or the physical environment in which PSO facilities are located.
2. The activities/initiatives PSO should deliver lasting benefits after PSO participation ends.
3. PSO undertakes philanthropic activities amongst public stakeholders in regions across Pakistan as per need.
4. PSO must be accessible for regular monitoring and result evaluation.
5. PSO provides potential positive exposure for PSO's corporate brand and create value for the company, its stakeholders and the community in which it operates.

The above CSR policy guidelines particularly first three set by PSO give impression that PSO believes in contributing towards the community development programs. A

number of authors have explained that most of the companies in developing nations including Pakistan believe in contributing in the community development programs. For example, Dima Jamali and Ben Neville (2011), Ashique Ali Jhatial et al. (2014), Peter Dobers and Minna Halme (2009) have discussed that the practices of CSR among developing nations including Pakistan is much embedded in the community development programs.

It can also be seen from the CSR guidelines that PSO believes in shared value concept where its main priority is to generate the revenue and also serve the communities at large scale. The literature as presented in chapter 4 supports PSOs shared value approach. For example, Michael E. Porter and Mark R. Krammer (2006) in their publication explain that the firms with the help of shared value concept achieve their long term goals. These authors further add that those companies which add social dimension in their mainstream are likely to be competitive and successful. For further detail see chapter 3 sections 4.4.1, and 4.4.2.

6.5.2. About CSR Reporting at PSO

On the same webpage of CSR related activities PSO publishes key facts regarding its focus areas and CSR activities through:

1. Placement on the corporate website and its social media platforms
2. Activities regarding CSR activities in the relevant fiscal years are outlined in the company's annual reports.
3. In order to update disclosure information rapidly to the general public, PSO is disclosing its CSR activities mainly on this website.

This can be interpreted as PSO being a public company it feels a moral obligation to report its business and CSR related activities to general public. The empirical evidences have also shown that the companies engaged with social activities reporting have achieved both financial and social goals. Likewise, Oliver F. Williams (2007) has suggested that it becomes important for the company to make a clear statement regarding what principles they have initiated and must mention this on their respective websites. Williams suggests that Global Reporting Initiative-GRI can be very effective guidelines for the companies to make their CSR reporting more effectively. Stephen Chen and Peter Bouvain (2009) believe that the social reporting helps companies located in such countries to expand their CSR activities. These authors have suggested that embracing the GRI and UNGC can be very vital for the companies to strengthen CSR activities. For details see the chapter 1 where the UNGC principles are highlighted. Chapter 5 has also presented the roadmap of CSR for Pakistani companies where UNGC is also addressed.

6.5.3. Focus Areas of CSR in PSO

PSO's CSR major dimensions and commitments include focus on five main areas (Pakistan State Oil, Corporate Social Responsibility, 2016). In table 3 the quoted statements have been taken from the official web pages explaining the focus areas of CSR. The major focus areas of CSR in PSO are:

1. Education
2. Healthcare
3. Community development and Environment
4. Disaster relief

Education	"PSO seeks to promote education amongst the underprivileged of the society as learning remains the only tool that ensures sustainable human development" (Pakistan State Oil, Education, 2016). Further, it is stated that "during FY15, PSO undertook a wide range of initiatives to support several educational programs including: 1. Partnering with The Citizens Foundation (TCF), the leading education based NGO in Pakistan for the education of 125 children hailing from all provinces of the country. 2. Working for elimination of child labor, we worked with Zindagi Trust and Child Care Foundation to take 520 children off the streets and into classrooms and provide them with education. 3. Three deserving students from IBA and four students from Institute of Business Management's outreach program were provided scholarships as part of our efforts to promote professional education. **4.** PSO also worked with Aman foundation to provide internationally certified vocational trainings to six deserving candidates while over 200 children hailing from needy backgrounds were provided nutritionally balanced meals
Healthcare	PSO is actively participating and contributing substantially to the nation. In order to reach at the roots of the society PSO has strategic partnerships with some well-known non- governmental organizations (NGEOs) to enable to improve the health status of the

	society. On the website of PSO it is stated that "A key focus area of the Company, healthcare is also a primary need for millions across Pakistan. As part of its efforts, PSO partners with institutions involved in health sector and invested in health focused programs as we believe that everyone should have access to primary healthcare, irrespective of their financial strength and background"(Pakistan State Oil, Healthcare, 2016). Furthermore, on the website it is mentioned that during FY15 PSO contributed in those area which included: 1. Helped make medical treatment a reality for over 2,500 people suffering from a variety of different diseases including cancer, hepatitis, blood related issues as well as others in association with various hospitals and organizations including Jinnah Hospital-Lahore, Civil Hospital-Karachi, Fatimid Foundation, Kiran Hospital, All Pakistan Women's Association etc. 2. Facilitated treatment of burn victims at Hayatabad Medical Complex-Peshawar 3. Supported construction of a patient bay for Indus Hospital, the largest privately run charity hospital in Pakistan. 4. Enabled the purchase of medical machinery including dialysis machines for Sindh institute of Urology and Transplantation (SIUT), anesthesia and ventilator machines for Al-Shifa Trust, eye treatment machines for Al-Ehsan Eye Hospital etc.
Community development & Environment	PSO as largest national company of Pakistan believes in giving back to the communities. PSO is striving to enrich the lives of the deprived and less privileged individuals. For example, on its official website it is stated that "Under its community building platform, PSO seeks to enrich the living standards of the underprivileged through assistance to NGOs, charitable organizations and welfare institutions" (Pakistan State Oil, Community Building and Environment, 2016) Further, on their website it is mentioned that PSO carried some community development initiatives which include: 1. Helped the Heritage Foundation set up 20 hand pumps and worked with other organizations including Seed Pakistan and the Taraqee Foundation to set up clean drinking water plants for the populace in rural Sindh and Balochistan.

	2. Supported rehabilitation of over 250 differently abled children across Pakistan in association with Dar-ul-Sukun, Family Education Services Foundation, Pakistan Disabled Foundation and others. 3. Helped house and educate over 250 orphans and elderly persons by extending support to Roshni Homes, Panah Shelter Homes and other credible organizations. 4. Carried out plantation of mangroves and other forest trees in over 100 hectares of land by joining hands with Pakistan Village Development Program, World Wild Life Funds and other NGOs.
Disaster Relief	National Disaster Relief: PSO has always been found on the front particularly during national disasters. For example, on website of PSO it is clearly stated that "While Pakistan has unfortunately witnessed multiple natural disasters over the past few years, we take pride in the fact that PSO has proactively contributed in the humanitarian response and relief efforts and being a national company takes such actions as part of its civic duty" (Pakistan State Oil, National Disaster Relief, 2015). On the same page of PSOs website the following major relief activities are mentioned: Earth Quake Relief: "PSO stood with the people of Balochistan, those who had lost their beloved ones and homes due to earthquake on September 24, 2013 by arranging tents, mosquito nets, ration bags and mineral water to provide relief to affected people of District Awaran, Baluchistan". Flood Relief: "Pakistan experienced the worst of floods of its history in August 2010 which caused immense damage to life and property and left millions homeless. Pakistan State Oil responded to the needs of the people in the time of need and established a tent village at Makli, Thatta, provided cooked food and distributed relief items which included ration bags, tents, blankets and biscuits". Monsoon Rains:

	In September 2011, heavy monsoon rains affected millions in many districts of Sindh. In order to provide relief, PSO: 1. Distributed ration bags, blankets and mineral water to over 2000+ people. 2. Set up three (03) free medical camps for treatment of hundreds of ailments/medical complaints. 3. Provided free of cost medicines for treatment of ailments by PSO.

Table 6-3 PSO major CSR activities

6.5.4. Community Building and Environment

PSO during heavy flood and Monsoon rains managed necessary things for example, food items, medicines, clean drinking water, clothes, tents for the affected areas. The images of PSO's relief efforts can be seen in the following images (Pakistan State Oil, National Disaster Relief, 2015).

Figure 6-7 PSO relief activities

Figure 6-8 PSO relief activities

6.5.5. Cyclone Relief

Pakistan has experienced the worst floods during 2007, 2010, and 2012. In many parts of the country particularly the northern part of province Sindh and southern part of Baluchistan were badly affected with heavy floods. As a result, the government of Pakistan declared emergency in the affected areas. Pakistan State Oil being a large public company of Pakistan showed social responsibility and extended its support to the affected areas. In a document which I received relating to rain relief efforts of PSO it is mentioned that PSO as a public entity feels moral and social obligations to serve the people of Pakistan in all its difficult times (Pakistan State Oil, National Disaster Relief, 2015).

Some of the features of PSOs relief efforts during heavy flood in 2007 are:

1. Two convoys comprising three truckloads of relief goods for Turbat and two truckloads for Pasni.
2. These convoys carried 3,000 food packets, 500 kitchen utensils, 650 tarpaulin sheets and 30,000 bottles of mineral water.
3. PSO also dispatched a similar batch of food packets and mineral water to Greshia, 35 km from Khuzdar which was the first relief convoy to reach this devastated village.

During Monsoon rain relief efforts PSO have contributed in providing goods and services to the affected areas. PSO provided necessary cooked food, ration bags, tents, blankets, and biscuits in the entire flood affected areas. In addition, medical camps, doctors, and free of cost medicine have always been provided by the PSO. Further, the following images show the various flood relief activities with which PSO is engaged with:

Figure 6-9 PSO relief activities

The above CSR focused areas of PSO and other CSR activities with which PSO is engaged entails that PSO is engaged with philanthropic CSR activities which include health, education, community development, and other flood relief activities. Chapter 5 has presented the empirical evidences of those private and public companies of Pakistan including PSO and has shown that philanthropic CSR is embedded among those companies (see section 5.4.9.1).

PSO CSR activities and focused area also employ that PSO believes in one CSR school of thought e.g. philanthropic and deviates from other CSR dimensions which include economic, legal, and ethical, as Carroll's theory suggests. The philanthropic CSR of PSO endorses Carroll's fourth dimension of CSR which he presented in his pyramid (see chapter 4 section 4.4.1).

PSO does not have fixed percentage of profits for CSR activities. However, according to their annual reports 2015 to the shareholders' of PSO reserved total Rs. 168 Million for CSR related activities. In the report it mentioned that approximately 1% of total profit is reserved by PSO for CSR related activities.

6.5.6. Health, Safety, and Environmental (HSE) Laws of PSO

PSO being a large oil marketing company believes in protecting the environment. There are certain laws which PSO adheres in their mainstream business to provide neat and clean environment for their employees and society (Pakistan State Oil, Health, Safety and Environment, 2016). The laws which are implemented in PSO are:

I.   Pakistan Environmental Protection Act, 1997
II.   Environmental Protection Order [EPO]

   III.   National Environmental Quality Standard [NEQS]
   IV.   Environmental Impact Assessment [EIA]
   V.   Initial Environmental Examination [IEE]
   VI.   Factories Rules, 1975
   VII.   Oil and Gas Regulatory Authority Guidelines
 VIII.   Manual of Factories Law, 1993
   IX.   Motor Vehicles Rules 1969 / NHA Ordinance
   X.   Explosive Act 1884

6.5.7. PSO Impact Program

PSO impact program is a part of their CSR frame where PSO feels greater moral obligation for the betterment of the nation. To achieve this objective PSO has initiated impact program which is aimed at combining all its major CSR functions under one umbrella. Under this impact program PSO deems to empower the people and intends to embed the shared value concept in its business line. The purpose of this shared value is to encourage shareholders and stakeholders to work together for the corporate image.

In support of above claim of PSO, statement reads as:

> "The nation's largest Oil Marketing Company, Pakistan State Oil touches the lives of millions of people every day by fulfilling the fuel needs of the nation in a timely and responsible manner. PSO is serving the nation with dedication day and night. For us, Pakistan is more than just a place to do business; it is our home and our heart. Today, PSO has moved beyond business to interact with the communities in which we operate by reinventing and revitalizing our Corporate Social Responsibility (CSR) function. With operations across the country, PSO is integrating CSR into its business strategy to drive shared value amongst its stakeholders and enhancing its corporate brand image amongst the general public. While making continual efforts in our focus areas of education, healthcare, environment, community development and disaster relief, PSO has now integrated all its activities under one banner through which we intend to empower people and organizations to make a real time positive impact nationwide especially in the vicinities where PSO operates" (PSO impact program, 2016).

The above statement of impact of factor of CSR in PSO gives impression that PSO wants to expand its CSR activities by contributing more in the community development programs. Integrating CSR into mainstream business line suggest that PSO intends to achieve its both social and financial gains. It seems that PSOs focus area of CSR is to gain both social and economic benefits. The detail of this concept can be seen in chapter 4 section 4.4.

6.5.8. United Nations Global Compact and PSO

PSO has started seeking help from the international organizations to learn and strengthen its CSR programs and policies. A greater milestone in the CSR history of PSO was reached recently where it has successfully signed in agreement with United Nations Global Compact. The agreement took place in the month of June 2016. It is believed that this great milestone will provide PSO to expand its CSR network in accordance with international standards and PSO will also earn world repute. In order to investigate more about PSO and its agreement with UNGC, its web page pertaining UNGC the following statement was noted:

> "PSO has officially joined the United Nations Global Compact (UNGC) fraternity as of June 2016. This initiative signifies the company's commitment to making the society and world at large a better place to live in by following the principle based framework of the Compact in the areas of human rights, labor, the environment and anti-corruption. As a responsible corporate citizen, PSO believes in fulfilling its social, economic and environmental responsibilities to promote sustainable development along with carrying out planned activities in the areas of education, healthcare and community building by partnering with reputable charitable organizations nationwide" (Pakistan State Oil, United Nations Global Compact, 2016).

The above statement has shown that PSO intends to expand its CSR framework and wants to strengthen its CSR activities. In chapter 5 the concept of UNGC is presented in detail. A number of authors have suggested that signing in with UNGC can open up the possibilities for the companies to strengthen its CSR and contribute significantly in the areas of human rights, labor rights, environment, and corruption. In chapter 5 the roadmap of CSR for Pakistani companies is presented in detail (see sections 5.4.4 and 5.6).

6.6. The Major Stakeholders of PSO

PSO being a large public company of Pakistan believes in the interests of its various stakeholders. In general, PSO has two kinds of stakeholders which include primary and secondary (Ameer, Mashmool et al. 2013). According to these authors stakeholders of PSO play a significant role in brand value of the company. These authors have identified that the primary stakeholders particularly shareholders, top management, employees, and government are influential and important source for the brand value of PSO. In addition, these authors also add that both internal (primary) and external (secondary) stakeholders have different positions to influence PSO. Michael L. Barnett (2007), Alyson Warhurst (2001), and Michael Hopkins (2007) have explained that both primary and secondary stakeholders have the capacity to influence the companies for CSR initiatives. These authors have

suggested that relationship and influence of stakeholders can lead to improvement in both financial and social performance of the business. The literature presented in chapter 4 entails that stakeholders have the capacity to influence the company's decisions. For detail see chapter 4 section 4.4.2.

In order to know that the major key stakeholders of PSO, the table 4 below show the stakeholders and the category in PSO:

Number	Stakeholder/s	Categories
1.	Customers	Primary
2.	Top Management	Primary
3.	Employees	Primary
4.	Suppliers	Primary
5.	Distribution partners	Primary
6.	Competitors	Primary
7.	Government	Primary
8.	Shareholders & Investors	Primary
9.	Banks and Business partners	Primary
10.	NGEOs, General public, and Trade Union	Primary

Table 6-4 Major stakeholder of PSO

Keeping in view of the above discussion, like many other public sector firms, PSO also aims to serve the nation and remain profitable. However, being a public sector organization it also has some duties to the general public and to society. PSO is not only doing CSR activities voluntarily. It is also is doing CSR activities because there is a pressure from civil society and media.

In PSO the government holds the majority of share. The government is the major shareholder and a primary stakeholder. The other primary stakeholders which have more influence are; shareholder, employees, and its customers. The policy of the government therefore directly affects the overall sustainability of PSO and its role in the area of CSR. In fact, PSO is oil marketing company and its main target is their

consumers. PSO's CSR activities are related to the company's image and this image is built with their consumers -- the external stakeholders. The PSO is currently enjoying over 70 -75% share of Black Oil market and 55-60% share of White Oil market in Pakistan. It means that estimated every second Pakistani is somehow the customer of PSO in Pakistan. Therefore being the major market participant PSO's policies for CSR directly hits most Pakistani.

As mentioned earlier PSO is an oil marketing company, it serves the society in different welfare and development programs, and it has taken very good steps towards protecting the environment. PSO has taken very good initiatives towards certain social causes such as, building schools in remote areas, street programs, and PSO impact program. It seems that PSO is providing a substantial amount of facilities in the areas of education, health, community development, safety, and environment. PSO is launching projects introducing products which are nature friendly and is protecting the environment. The most important point for PSO is that recently it has signed in with UNGC. This agreement will open up more possibilities for PSO to expand and renew their CSR practices and can frame better CSR activities in accordance with international standards.

Hence, it can be seen that what PSO describes on its website they actually do it as it has been evidenced on various places in the text above. With regard to their CSR activities and approaches as mentioned on their website PSO practices it. More specifically, the CSR approach and activities employ that PSO practices philanthropic CSR and is embedded in the community development programs.

6.7. Securing Access To The Case Company

This section presents a brief account of description that how I accessed the case study for data collection. As discussed in chapter 2 about research approaches under case study were presented. It was identified in chapter 2 that the case study method is appropriate for this study to investigate what PSO is and what are its business and CSR activities.

To get access to PSO and its CSR managers, the PhD student used alumni and personal contact of one of the senior managers in PSO. In a social gathering in 2012, this PhD student discussed his PhD project with senior manager and he was advised to select PSO as a case company. PhD student was told that he will have access to the company for data collection. During the first year of PhD studies, the current researcher discussed this possibility with his supervisors. His supervisors agreed to select PSO as case company, and an official letter was sent to her. The letter was approved by the authority of PSO, and this PhD scholar was allowed to spend January, February, and March months of 2012. In total 6 to 8 weeks were spent in PSO. PhD student was also allowed office space in PSO so that he can have easy access for data collection.

This PhD student was welcomed by a Senior Manager of Training and Organizational Development. The manager provided a brief orientation of PSO and introduced the key CSR personnel of PSO. During first week in PSO, this PhD student was introduced with few other managers in PSO. The staff members were informed about the purpose of this research's visit.

During the second week in PSO, a meeting was arranged with a Senior Manager of Health, Safety and Environment (HSE).

This PhD student had an interesting dialogue and discussions with Senior Manager on CSR and environmental practices of PSO. PhD student was briefed about the technical terms used for carrying out PSO's products from the refineries to the end users. The PhD student had raised a number of questions pertaining to the environmental aspect. For example, to know how PSO adheres environmental laws and how it follows the governmental environmental laws and policies. The senior manager informed that PSO has certain priority parameters which include Sulphur di & tri Oxides (SO_x), Nitrogen di & tri Oxides (NO_x), Volatile organic compounds (VOCs). He said these can damage the environment. In order to avoid such damage PSO seeks help from environmental labs such as Société Générale de Surveillance (SGS) -- a world's leading multinational inspection, verification, testing and certification Company,, and United Registrar of Systems (URS)- a world's leading multinational inspection, verification, testing and certification Company. He also spoke about the wind turbines that facilitate their own activity at Thatta (a local city in the vicinity of Sindh province) and ZOT (Zulifiqar Operating terminal, a local area in Karachi city). The PhD student also discussed recycling and oil spill aspect of PSO products with another junior manager of PSO. He shared his views on the possibility of spill of oil, in case it happens then with the help of collaboration of oil companies and MSA (Maritime Security Agency- NAVY BASED), the spill oil can be taken back from the sea and environment can be saved.

The PhD student was introduced with the name of a NGO (GULBHAO) with which PSO has started negotiating to recycle papers and calendars. The manager HSE also informed the PhD student that PSO has started participating 'Earth hour activity'. The purpose of PSO's participation is energy conservation. PhD student was informed that PSO has started an activity namely Environment Impact assessment in which third party is invited to check their impact on environment. The manager also shared the names of third parties which include HELCRO (Consultancy Firm - Environmental Consulting, Engineers & Architects) and HEGLERBELLY (Consultancy Firm - Environmental Consulting, Engineers & Architects). PhD student was invited to visit PSO's Mobile Quality Testing Units (MQTU). This PhD student was introduced to the main purpose of the MQTs, which is to monitor, track, and schedule PSO product supplies to their destinations. The PhD student was informed that the MQTs are used for monitoring and responding complaints from their retail outlets and stakeholders. PSO with the help of the tracker system

monitors the Vans sent by PSO on various sites and observes whether the purpose is served or not.

During the third week in conjunction with interviews PhD student was invited by to visit PSO's terminal located in Karachi. During the visit of PSO's terminal this PhD student was introduced to PSO's supply of oil and central quality labs. PhD student was informed that all terminals are ISO certified. The series of quality certifications PSO is engaged with are Integrated Management System (IMS), ISO 90000, 2008. The central labs are operated by experts who are engaged in testing and monitoring the waste from different terminals of PSO. The PhD student was informed that these central quality labs are established to make sure that the waste does not adversely affect the environment and the people living nearby terminals are not much affected.

An additional effort was made by Senior Manager T&OD to get an appointment for PhD student to meet with CEO and MD of PSO. During the last week in PSO the CEO accepted the request, and met with the PhD student for 20 minutes. In the meeting both GM (T&OD) and the CSR secretary were available. In meeting the CEO was asked his understanding about CSR and its broader perspective. He was also asked about the stakeholder engagements and their role in CSR initiatives. According to him PSO is public company and feels greater responsibility to give back to the communities. He suggested that stakeholder engagements are important in the main stream CSR framework. The details of all the interviews are presented in chapter 7.

PhD student transcribed all interviews and sent the data to the supervisors for more feedback. The supervisors advised the PhD student to come back to Denmark and resume his studies and work on the interviews and analyses. During various discussion sessions with the supervisors, the PhD student and his supervisors agreed to that data collected from PSO was not sufficient for analysis purpose. Hence, to gain some more in-depth insight an additional session of in-depth interviews and a future workshop with CSR managers of PSO were conducted at PSO in January, 2016.

PhD student and his supervisors agreed to send another official letter to PSO to facilitate this PhD student for more empirical data. In this regards GM of T&OD was approached via email and telephonic conversation and was informed about the second visit for more empirical data. The letter was approved and accepted by PSO management and PhD student was allowed to visit and collect his more empirical data. The PhD student approached his co- supervisor in Pakistan and asked him to take one session in the workshop. The co-supervisor agreed. The PhD student requested the invitation of one more resource person for making workshop more successful and sharing more knowledge from wider variety of experts in the field. An attempt was also made to invite main supervisor from Denmark to take one session of workshop via Skype. But due to his busy schedule he regretted to

participate in the workshop. After mutual cooperation between PhD student and the two resource persons a detailed time table was prepared and was circulated among the CSR managers. The list of participants is presented in chapter 8 of CSR workshop with PSO managers.

The second visit to PSO was arranged during the month of December, 2015 and January 2016. The second visit for data collection was well planned. This PhD student wrote an application to the GM of T&OD for allowing him to organize a workshop on CSR. In addition, an email correspondence between the PhD student, the GM and the DGM of T&OD was conducted where the purpose of the workshop was explained.

On joining PSO for additional data collection the PhD student was welcomed by Senior Manager T&OD. To facilitate the PhD student an official pass was allowed to him so that he had an access in PSO. Later, to make sure that this PhD student gets more empirical data he was asked to prepare a letter so that it could be circulated among the CSR personnel. The purpose of developing such a letter was to make sure that mangers were available during different days for interviews. Four key managers were approached for interviews. In addition, an official letter was circulated among those managers who remained the part of CSR programs in PSO to make sure that maximum number of participants attended the workshop. Indeed, there appeared to be a very tight schedule of the managers in PSO, and the PhD student was asked to wait until they had time for the interviews. Consequently, the PhD student succeeded in taking interviews from the key managers.

Under the ethical protocol of interviews, PhD student informed the respondents that interviews will be tape recorded for the analysis purpose (see chapter 3). The respondents kindly agreed and allowed PhD student to tape record their interviews. During first phase of interviews two General Managers of T&OD and HSEC, MD/ CEO, one deputy General Manager and two managers were interviewed. In second phase of interviews two senior Managers of respectively T&OD, and HSE&QA, two deputy General Managers of Corporate Communication and T&OD, and one manager were interviewed.

6.8. Summing Up

The secondary sources of PSO regarding its structure and CSR activities reveal that PSO mainly addresses the philanthropic CSR activities. In addition, under philanthropic CSR activities PSO addresses the community development programs. The focused areas of CSR have also shown that PSO is engaged in education, health, community development, and flood relief activities. Looking at PSOs involvement in the environment initiatives, stakeholders' engagements, CSR activities, and signing in with UNGC brought more curiosity to learn more about CSR initiatives and future CSR programs of PSO. Hence, to learn more about the other dimension

perspectives of CSR and future programs of CSR it was necessary to collect more empirical data. According to their website reports of CSR it was not identified what challenges and issues managers and management of PSO and limited information about CSR was available. Hence, to investigate about the challenges PSO and its mangers face in initiating CSR activities, the in-depth interviews and action research workshop were conducted (see chapter 7 and 8).

Chapter 7. Analysis of Interviews

This chapter comprises on the following sections:

- Introduction
- Analysis of first phase of interviews
  - Central questions discussed with PSO managers
  - Additional topics included in the discussions
  - Interviewee perceptions on presented themes
- Analysis of second phase of interviews
  - Central questions upgraded with some additional themes discussed with PSO managers
  - Additional topics discussed with interviewee
  - Interviewee perceptions on presented themes

7.1. Introduction

This chapter presents analysis of in-depth interviews conducted during PhD studies in the month of December, 2012 and January, 2015. Interviews were conducted in two phases. During first year of PhD studies four exploratory interviews were taken from CSR personnel from the case company PSO in December 2012. PhD student and supervisors later decided to have another session of in-depth interviews with some changes in interview guide. During third year of PhD studies a second phase of interviews was conducted with other five key managers in PSO during the month of January, 2015. After seeking consent from interviewees all interviews were conducted face to face and were tape recorded. The interviews were conducted in three languages Urdu, English, and Sindhi. Most of the interviewees gave interviews in Urdu and English. Interviews taken other than in English were translated into English and back translated into native language from language experts to establish authenticity and creditworthiness of the content of interview.

The transcribed interviews have been analyzed through Narrative Analysis. The Narrative Analysis is discussed in chapter 3. This section presents analysis in light of theoretical framework consisting on five basic themes (see Chapter 4):

  I.   What is [do the managers see as] the purpose of CSR?
 II.   Who holds [in view of the managers] CSR responsibility?
III.   What constitutes [in view of the managers] CSR activities?
 IV.   How do the interviewees justify broader CSR activities?
  V.   Additional themes emerged from empirical data.

7.2. First Phase of Interviews

7.2.1. What [do the managers see as] the purpose of CSR?

In order to know how managers, see CSR and what could be purpose of CSR, four managers were interviewed. The details are presented below:

In words of a Senior Manager, Health, Safety, and Environment and Quality Assurance Department:

> "According to me purpose of CSR is about giving back to society. It is about helping the needy. PSO believes in philanthropic contributions and is engaged in education, health, and environmental activities. PSO has actively participated in all natural calamities and has helped affected areas and families during heavy floods and earthquakes".

Secretary CSR, Department of Marketing and Communications said:

> "The purpose of CSR is contribution that companies make to the community development programs. For me, companies have social and moral obligations that they need to adhere in their business activities. Further, CSR is voluntarily approach and depends upon the companies how they address it".

Senior Manager, Training and Organizational Development (T&OD) and head of CSR department defined CSR as:

> "Well, to me the purpose of CSR is all about giving back to society. It is about how we contribute for the community development. PSO does CSR completely on voluntarily basis and has no legal binding to do so. PSO being a large public company believes to give back to the communities in various forms. Based on our problems societies are confronted with, PSO feels moral obligations to provide better services to the people of Pakistan".

Managing Director and CEO, says in his words:

> "To me CSR is all about giving back to society. We are public organization and communities expect more from us.

Above empirical evidence shows most of the managers' understanding of CSR is limited to a few community services such as education, health and responding to natural disasters such as floods or earth quakes. Similar impressions were also found in earlier research in Pakistan. These findings are in line with the findings of Dima Jamali (2011); Mushtaque Ali Jariko, Tom Borsen et al. (2016), Ashique Ali Jhatial

et al. (2014) who have identified that most of the public and private companies of Pakistan consider CSR philanthropically. Further, these authors add that most of companies are engaged with limited community development programs. However, the CEO/MD's words mean so much as he expressed societal expectations from his public sector firm. This finding can be generalized for all other public sector organizations from Pakistan whom society expects more. As a result, public sector companies need to devise a comprehensive program to address socio-economic and environmental issues on one hand and comply with legal, ethical and profit earning objectives on the other. A number of researchers have supported that companies are not limited to only instrument CSR but address and contribute in other community programs (See chapter 4 the conceptual landscape of CSR section 4.1). Hence, it can be said that CSR in PSO is not limited to earn profits but adheres other social and environmental problems of Pakistan. Jedrzej George Frynas (2009) has suggested that CSR has emerged as an effective strategy to address the social and environmental issues and companies are thinking beyond profit. A broader view of CSR also employs that companies are addressing the societal emerging problems and companies are not limited to restrict to maximizing profits (Carroll, Shabana 2010).

7.2.2. Who Holds [In View Of the Managers] CSR Responsibility?

It is very important for this study to investigate the formal status of CSR. As a result, study asked who holds responsibility for CSR initiatives. This implies to understand highest managerial position, as well as legal status and organizational seriousness. Consequently, several senior managers were probed which include:

Senior Manager, Health, Safety, and Environment and Quality Assurance Department, said in his words:

> "For me both company and managers are responsible for CSR initiatives. Employees of PSO are responsible for implementing the directions of management particularly for environment initiatives and other CSR activities too."

Secretary CSR, Department Marketing and communication expressed:

> "Well, I would say that company is responsible for CSR initiatives".

Senior Manager. Training and Organizational Development (T&OD) and Head of CSR Department said in her words:

> "I believe that managers can play significant role in CSR activities but CSR activities are to be initiated by the company and employees implement them".

Managing Director/CEO, said in his words:

> "Being head of PSO, I believe that management is the driving force for initiating CSR activities. I strongly believe that this is our moral obligation to work for the betterment of environment and the community. What we say we do it by contributing in community development programs".

Empirical evidence shows that managers believe that company and its management are driving force for initiating and implementing CSR activities in PSO. It can also be inferred that managers also play important role of devising policy and introduce new ideas in CSR. A number of authors have also suggested that both institutions and managers can play important role in CSR initiatives. In addition, the legal framework also helps in promoting and strengthening CSR activities in PSO. For example, chapter 4, section 4.2 argues that managers, institutes, and legal framework help in initiating CSR. For example, Archie B. Carroll and Kareem M. Shabana (2010) have suggested that companies have moral obligation to address the environmental issues. Howard R. Bowen (2013) and Frank W. Abrams (1951) explained that managers play important role in initiating and implementing CSR. These authors suggest that business managers being part of their business firm can play significant role in CSR related initiatives. William Crittenden Frederick (2006) believes that managers are the trustee of the public and have moral obligation to work and promote CSR initiatives.

There appears a large body of academic literature which portrays legal responsibility of CSR on management. Mark S. Schwartz and A.B Carroll (2003) have described codified laws for example, compliance, avoidance of civil litigation, and anticipation of the laws can help companies to adhere CSR activities in their mainstream business. Dirk Matten and Jeremy Moon (2008) have also explained that implicitly companies follow the prescribed rules to adhere CSR in their mainstream businesses. Commission of the European Communities (2001, Compact (2013) have also issued policy guidelines for the companies to adhere CSR activities in their mainstream businesses.

7.2.3. What Constitutes [In View Of The Interviewees] CSR Activities?

In order to investigate what constitutes CSR in PSO. Several managers were probed about the activities PSO does in CSR. The following managers were interviewed:

Secretary CSR, Department of Marketing and Communication expressed:

> "PSO is engaged in providing medicines to hospitals, giving scholarships to the students for their higher studies, community development contributions such as facilitating sports activities, and major relief activities during national disasters. PSO is constantly engaged in

> providing financial support to several national Institutions to enable education to reach to the under privileged nationwide".

Senior Manager, Training and Organizational Development (T&OD) and head of CSR department says in her words:

> "According to me the major CSR activities with which PSO is engaged are flood reliefs, donations, medicines, medical instruments to hospitals, scholarships to students. I think, these are our CSR focus areas.

Senior Manager, Health, Safety, and Environment and Quality Assurance Department, says in his words:

> "PSO is a large public entity of Pakistan and believes to give back to the communities in various forms. For example, our major CSR focus areas are health, education, community development, and support during national calamities".

Managing Director/ CEO, PSO says in his words:

> "At present, we are engaged with health, education, and community development. We care about the people particularly who are less privileged. PSO has taken a leading role in all forms of community development programs".

Above empirical evidence suggests that under the umbrella of CSR, PSO is engaged with contributing in health, education, and other community development programs. This implies CSR engagements in PSO are limited to only discretionary and philanthropic activities focusing on health, education, donations, flood relief activities, and other community development programs. Earlier chapter 6 based on secondary data also portrayed similar picture. During national disasters, PSO worked as good corporate citizen by taking step forward and contributed a lot during floods and earthquakes relief activities. Based on a survey from the public and private companies of Pakistan Mushtaque Ali Jariko, Tom Børsen et al. (2016) found out similar evidence. Authors identified that practice of CSR among Pakistani companies is reactive and it responds quickly during natural disasters for instances, floods and earthquakes. According to these authors these CSR activities fall in domain philanthropic approach of CSR. For details please see chapter 5 (see 0). The secondary data shown in chapter 6 has also drawn a conclusion that PSO is engaged with community and flood relief CSR activities.

7.3. Additional Themes

During the first phase of interviews some additional topics related to CSR were discussed. The topics were:

- CSR manager's knowledge about Carroll's CSR theory
- Resistance and challenges for initiating and implementing CSR in PSO: Managers perceptions

7.3.1. CSR Manager's Knowledge about Carroll's CSR Theory

According to interview guide an attempt was made to know whether PSO CSR managers have knowledge about Carroll's CSR theory. The following CSR managers were interviewed:

Secretary CSR, Department of Marketing and Communication says in his words:

"No, I don't know about Carroll and even don't know about his CSR theory".

Senior, Manager, Training and Organizational Development (T&OD) and head of CSR department says in her words:

"No, don't have any knowledge of theories of CSR, and don't know about Carroll. Please introduce me about him; maybe I will learn more about CSR".

Senior, Manager, Health, Safety, and Environment and Quality Assurance Department, says in his words:

"I am sorry! Don't know about Carroll and his CSR theory".

Managing Director/ CEO, PSO says in his words:

"No, I don't know about Carroll and his work in CSR".

Above evidence depicts not only lack of awareness of managers about Carroll's model of CSR but it also implies that they are less interested to acquire knowledge of CSR and its pioneers. This also suggests that vast majority of public sector managers either do not know about CSR or they do not have been trained to perform their responsibility with full knowledge of the field of CSR. This also implies that CSR in developing nations including Pakistan is seen from different perspectives and companies design their CSR framework in accordance with their business objectives. For example, Wayne Visser (2006) has identified that Carroll's CSR is believed as the foundation work for any CSR framework. However, he argues that

Carroll's work is mainly in accordance with American perspectives and developing countries have their own cultural and social setups. Visser suggests that developing nations can take a reflection from Carroll's work and can design the CSR framework according to their business objectives and socioeconomic conditions. A detailed discussion on Carroll's CSR theory presented in chapter 4 sections 4.6.

7.3.2. Sociopolitical Challenges in Initiating and Implementing CSR

In order to investigate what kinds of challenges and problems PSO CSR managers face in initiating and implementing CSR activities, the following managers were interviewed:

Secretary CSR, Department of Marketing and Communication says in his words:

> "Well, this is Pakistan and this is public sector organizations where we have a number of political and cultural issues and challenges. For example, some political parties put pressures on us to provide the funds, donations, and aids in their respective constituencies. I think healthier economy can help organizations to fully develop and in return they can contribute for the societal development".

Senior, Manager, Training and Organizational Development (T&OD) and head of CSR department says in her words:

> "Yes, this is public sectors of Pakistan and the government of Pakistan has more influences in its business. We have some political and cultural issues and challenges. We receive phone calls from the Ministries where they ask for undue favors in their constituencies. In fact, we have made a good system but somewhere we have to listen the Ministry".

Senior Manager, Health, Safety, and Environment and Quality Assurance Department, says in his words:

> "Well, yes we have many challenges in our CSR activities. Mostly, political pressures are the roadblocks for our CSR activities. The Ministers call us and ask to provide ambulance services in their areas and also ask for other favors too……. The other challenge is also the lack of CSR knowledge among the people".

Evidence above reveals that managers are under immense pressure from social and political elites for initiating CSR activities in their constituencies so that political leaders can serve their people better on the expense of PSO on one hand and on the other some political leaders also demand funds. These two quotations suggest a corrupt political system which creates immense hurdles and other challenge for PSO staff to execute CSR operations. These findings are consistent with that of Ashique

Ali Jhatial and colleagues, 2014). These and several other researchers found that cultural and political factors in Pakistan do not help companies to work autonomously (Jhatial, Cornelius et al. 2014, Naeem, Welford 2009, Paryani 2011). These authors add that economic and political stability can strengthen CSR activities. Further, in chapter 1 it has been shown that Pakistan is facing a number of socio-economic and political problems. The empirical evidences are shown in sections 1.2 and 1.3 of chapter four.

7.3.3. Ways Forward: CSR Managers Suggestions

It has also emerged from empirical evidence that what more could be done in PSO to strengthen CSR initiatives. The suggestions from the key CSR personnel were noted:

Senior, Manager, Training and Organizational Development (T&OD) and head of CSR department says in her words:

> "Well, I believe that there is always room for the improvement. PSO needs to expand the CSR network. I also believe that we live in third world country; our people need our support in all walks of life. PSO will welcome any good suggestions for the betterment of its CSR program".

Senior, Manager, Health, Safety, and Environment and Quality Assurance Department, says in his words:

> "I think, the education, health, environment and community developments are the major CSR areas that we are focusing".

Senior, Manager Training and Organizational Development (T&OD) and head of CSR department says in her words:

> "I believe that CSR is much needed in our mainstream businesses. The concept of giving back to society and also religious obligation is much embedded among people of Pakistan and can be utilized for a proper frame of CSR. For example, during past natural catastrophism which included heavy floods and earth quakes the people of Pakistan extended their support for the affected areas and families. Some NGOs did not deliver properly and people do not trust them, therefore companies are thinking to involve in CSR activities directly. One thing more I also believe that good governance, good financial conditions, and political stability are the driving forces to help in initiating CSR activities. Secondly, the CSR awareness programs are also needed as people have less knowledge about CSR. People need to be educated for CSR programs".

Secretary, CSR PSO Department Marketing and communication Says in his words:

> "Well, I think there is need that CSR should be brought in the main stream of businesses. People in Pakistan have strong mindset of giving back to the communities in the form donation, charity. And being a Islamic state many people including managers know the concept of ZAKAT whereas proportion of income is obligatory on every Muslim to give back to the poor's and needy. These concepts can help in strengthening CSR mechanism". Good economic and political conditions will help to promote CSR activities in Pakistan. I believe that awareness among general public about CSR and its potential benefits is important. Seminars, workshops, and conferences are much needed to educate employees and general public so that CSR can be strengthened and brought into the mainstream businesses.   Building stakeholders' engagements capacity can be very vital to strengthen CSR".

The above empirical evidence shows that CSR managers of PSO believe that CSR network needs expansions and much more can be done to strengthen it. For example, Senior Manager and head of CSR and Secretary CSR raised some interesting suggestions about Islamic perspective of CSR. Islamic concept of CSR has already emerged in CSR literature. It seems that managers of PSO were not aware of Islamic CSR. Similar findings have been presented by Mushtaque Ali Jariko and Tom Børsen et al. (2016), Geoffrey Williams and John Zinkin (2010), and Jennifer Bremer (2004).   These authors have suggested that Islamic CSR encourages ethical and social conduct of businesses. For details see chapter 5 where the Islamic perspective of CSR is presented in detail. Chen, Bouvain (2009) has explained that a social reporting can help companies to promote their CSR activities. The above themes discussed with PSO managers have drawn different conclusions.

The themes discussed and managers' perception is depicted in a summary form in table 1 (see Appendix D).

7.4. Second Phase on Interviews

The second phase of interviews was deemed necessary to get more data from key CSR personnel of PSO. First phase of interviews was earlier stage of PhD studies neither central research question nor research methods were clearly defined. First phase of interviews was more likely an exploratory stage which helped researcher to define research problem and set research design. In addition to that PhD student got more scientific knowledge while attending different PhD courses. PhD student and his supervisor made a study group to read some most reviewed scientific papers on CSR. This study circle provided PhD student an opportunity to explore more about CSR. Participants (i.e. managers that were interviewed in second phase) and their

positions were different and it was deemed necessary that due to different positions of managers they might add something different from the earlier phase of interviews. Hence, PhD student and his supervisors decided to probe central research questions and additional themes from the PSO managers. Five major themes were investigated including:

1. What [do the managers see as] the purpose of CSR?
2. Who holds [in view of the managers] responsibility?
3. What constitutes [in view of the interviewees] CSR activities?
4. What is the focus of CSR activities?
5. How do the interviewees justify broader CSR activities?

7.4.1. What [do the managers see as] the purpose of CSR?

In order to probe how managers, see CSR and how they perceive CSR, the following key managers of PSO were interviewed:

Junior Manager of Corporate Social Responsibility and sponsorship community, Says in his words:

> "CSR; to me is all about integrating the companies' resources for all the social welfare activities including employee's welfare, external donations, and other community contributions".

Senior, Manager Corporate Communication and CSR chairperson says in her words:

> "CSR for us is basically participating positively in the area of community that we operate. I believe that there is no way or excuse for PSO to participate in the community development program. Hence, the purpose of CSR is the approach where we touch with people lives. And also company's economic wellbeing supports the CSR activities. Therefore, the purpose of CSR is to develop a good relation with the society".

Senior, Manager Training and Organization Development says in her words:

> "CSR is a sort of message from corporate to the community that they are giving back to society. It means that it is not only taking from the community in the form of profit and sales, but also we are giving back to them. For example, in the field of education, health, we want to project that we are environmental friendly company. Hence, the purpose of CSR is to help the needy and the poor amongst us".

Senior Manager, Training and Organization Development Department, says in her words:

> "CSR is all about setting basic values and CSR is one of them, community development is part of that. And in general, since we are operating in this the environment, for this culture, and for this society, we have to think how we give back to them. And we are making money out of it so it's our responsibility to give something back to society. I believe that CSR helps in achieving the financial goals of the company"

Above empirical evidence reveals that managers view CSR as ways and means to contribute for the societal development. Current empirical evidence is consistent with findings of first phase. Above statement also reveals that managers' of PSO strive hard to prioritize focused areas of CSR which are health, education, and community development programs. Above evidence reveals that CSR in PSO is limited only to community development programs which are a very small fraction of CSR landscape. Jean B. McGuire et al. (1988) have suggested that company's resources must be utilized for broader purposes and they should not focus only on economic considerations. PSO strives to make a social contract with the society by contributing in various CSR activities.

Findings also show that CSR among Pakistani companies is limited to only philanthropic and community development programs. Pakistani public and private companies consider CSR philanthropically by addressing community development (Kemp and Vinke 2012, Makki and Lodhi 2008, Khan, Majid et al. 2013). A number of authors have argued that firms which are financially good are more inclined towards CSR activities. For example, A.B Carroll and Kareem M. Shabana (2010) believe that those companies who engaged with CSR activities can have both financial and social benefits. Companies engaged in CSR related activities have both financial as well social benefits, which in long run will help companies to sustain (Kurucz, Colbert et al. 2008, O Sullivan 2006, Zadek 2000). A good financial performance is the base where companies can address CSR activities (Jackson 2004, Laszlo 2003).

7.4.2. Who holds [in view of the managers] responsibility?

In order to know who is responsible for CSR initiatives and activities, following managers were interviewed:

Secretary of Corporate Social Responsibility and sponsorship community, said:

> "Well to me it is the company's responsibility to initiate CSR activities. Employees or managers help company in implementing CSR activities".

Senior Manager, Corporate Communication and CSR chairperson says in her words:

> "I think it is the responsibility of company to initiate CSR activities. PSO is the large public company of Pakistan and feels moral obligations to

give back to the communities through CSR activities. The policies and strategies are made by the company and PSO is well aware of CSR programs. Managers also play central role in helping achieving CSR objectives".

Senior Manager, Training and Organization Development expressed:

"Obviously, company is responsible for CSR initiatives. CSR polices are made by the top management. Senior managers provide their suggestions to the management regarding CSR activities".

Senior Manager, Training and Organization Development Department, says in her words:

"PSO CSR activities are to be initiated by the company. Top management is the driving force for initiating and implementing CSR activities".

The above empirical evidence shows that it is the company which is responsible for CSR initiatives.

The managers interviewed viewed mainly companies have resources, and they can better design CSR framework. It can also be learnt that managers do not have enough powers to make decisions as most of the public sectors organizations have centralized approach in decisions. It means managers are not empowered to make independent decisions for CSR initiatives. The similar finding has been presented by Ashique Ali Jhatial et al. (2014), Shaista Khiliji (2003), and Nasir Islam (2004) where these authors have identified that most of the Pakistani companies inherited administrative practices from the British colonial rule. According to these authors high collectivism and power distance are practiced among public companies of Pakistan and managers are expected to perform assigned jobs. In chapter 4 sections 4.2 presents a detailed literature where it can be seen that companies play a significant role in CSR activities. Keith Davis (1960) and William C. Frederick (1960) have explained that companies have immense financial and human resources and can play a significant role towards the societies. These authors believe that organizations with the help of CSR activities can achieve their long-term goals.

7.4.3. What Constitutes [In View Of The Interviewees] CSR Activities?

In this theme the managers were asked about what are the activities which constitute CSR in PSO. The following managers were interviewed:

Junior Manager of Corporate Social Responsibility and Sponsorship Community says in his words:

"We are focusing on three main areas health care, education, and community building. PSO has started health care facilities for communities in those areas".

Senior Manager, Corporate Communication and CSR chairperson says in her words:

"Education, health care, and community building programs are PSOs focus CSR areas. In addition, relief funds facilities particularly during natural disasters for example floods and earthquakes are also our focused areas".

Manager, Training and Organization Development Department, says in his words:

"CSR activities divided in four major areas such as: education, healthcare, community development, and donations. These are the primary areas PSO is engaged with. We are looking for the proposals to strengthen our CSR frame".

Senior Manager Training and Organization Development, says in her words:

"Well, at present PSO is engaged with community development, health, education, and environment. I would also add one thing more that our ethical policy has become very vibrant and our all activities are done under ethical considerations".

The above empirical evidence presents the core focused areas of CSR with which PSO is engaged with. The managers interviewed highlighted the main areas of CSR including health, educations, and other community development programs.

A number of studies have also presented the similar findings and have shown that Pakistani companies' major CSR activities are found in health care facilities, education, and community development contributions (Naeem and Welford 2009, Khan, Majid et al. 2013, Makki and Lodhi 2008). Linzi J. Kemp and Jeannette Vinke (2012) have also identified that Pakistani company's focus on philanthropy CSR because they believe that communities need their help. Adnan Safi and Ramay (2013) have identified that Pakistani companies in order to attract their consumers use charities, donations, and other philanthropic activities.

7.4.4. The Focus Of CSR Activities In PSO: Manager's Views and Perceptions

In order to investigate focus area of CSR participants were probed on following themes:

o   Issue-based approach which also includes:
o   Philanthropic and environmental concerns in CSR
o   United Nations Global Compact Principles

    o   Stakeholders approach CSR

7.4.4.1 Issue-Based Approach, Including Philanthropic and Environmental Concerns in CSR

Junior Manager of Corporate Social Responsibility and Sponsorship Community says in his words:

> "At present, the focused area of CSR is philanthropic but we are moving beyond philanthropy. What we used to do was philanthropic, but now we are moving beyond and that is sustainable model. Framework is ready to go; we have developed basic software now it is in implementation stage. Our priority is to provide neat and clean environment. PSO is well aware of the environmental issues."

Senior Manager, Corporate Communication and CSR chairperson says in her words:

> "The focus areas of CSR in PSO are mainly associated with Philanthropic activities. But, now we believe that just giving donations to people is not sufficient. To me PSO is moving beyond philanthropic CSR".

Senior Manager T&OD Department, says in her words:

> "PSO is engaged with Philanthropic approach because we are public limited organization. So, investing of the wellbeing of the communities becomes a responsibility throughout the country. We are environmental friendly and our HSE department is very active in addressing the environmental issues".

Manager, Training and Organization Development, says in his words:

> "I think our focus area of CSR is moving beyond from philanthropic. Because, it's not only a kind donation we are providing them. This is our collective responsibility where we have in our mind towards the society. What I personally feel it is beyond the just a philanthropic activity. We are oil marketing company and strongly believe in dealing with environmental issues including environmental pollution and waste".

The above empirical evidence shows that PSO's focus has remained mainly on philanthropic with some emerging attention being paid to environmental concerns. Previous research in developing countries draw attention to global warming, poverty, community related problems, and unethical business practices have drawn the attention of the companies (Waddock 2002). Marcel Van Marrewijk (2003) suggested that firms need to address the global emerging issues such global warming. Musa Obalola (2008) based on survey of 67 responses of insurance firms

from Nigeria identified that firm believe in strong support of community bases projects. Paul Tracey et al. (2005) have suggested that new concept of "organization - community enterprise" can be very vital and better strategy for firms to behave more in social responsible manners. According to these authors partnership between organizations and communities can help in addressing many societal issues.

7.4.4.2 United Nations Global Compact Principles: Knowledge among PSO Managers

In accordance with interview guide another attempt was made to know whether PSO CSR managers have knowledge about UNGC or not. Following managers were interviewed and their statements were recorded.

Junior Manager, Department Marketing and communication, says in his words:

> "Well, I don't know much about UNGC and its principles. As I said earlier that something is better than nothing but for any initiative the top management plays a central role in initiating and implementing CSR".

Senior Manager, Training and Organizational Development (T&OD) and head of CSR department says in her words:

> "Yes! I think such agreements can help in developing a good CSR mechanism where we can learn better about CSR and its scope. I think that if the foreign companies help us in different CSR programs we will welcome them. For example, if Danish company invests here in PSO for opening Danish school then we will welcome it".

Manager Training and Organization Development, says in his words:

> "I think 2003 or 2005 United Nation representative he was here in PSO where we initiated an e-learning program under the UGCP. But I was unable to connect with CSR activity because it was discontinued after two or three years".

Senior Manager, Corporate Communication and CSR Chairperson says in her words:

> "Yes, I know about it and one of our earlier Managing Director, Tariq Aalmani signed Memorandum of Understanding (MOU) with reference to UNGCP program. Yes, in principle we have tried over to work under UGC but I don't think that we have taken it seriously. And we need to see our local culture to fit UGC. Sustainability is our objective and UNGC also emphasizes it".

Managing Director/ CEO, PSO says in his words:

"Yes, I have no objection if I get an opportunity it will be a good opportunity to learn many things about CSR". PSO believes in green economy as PSO is large public company in Pakistan and feels moral obligation to take care of the environment. For example, recycling of waste, air emission, environment assessment studies, and earth day participation have been discussed in the board meetings in PSO".

Above evidence suggests that UNGC has been agreed to be implemented but shortly after due to change of management no progress was made. However, the head of PSO believes that PSO must learn more about CSR and enlarge CSR engagements to benefit society more than what we do.

7.4.4.3 Signing in with UNGC: PSO Managers' Perception

Junior Manager of Corporate Social Responsibility and sponsorship community says in his words:

"Definitely yes, because what PSO already looking on the national level is the 'Pakistan center philanthropy' which is certified organization based on their CSR activities. PSO already has won award from the Past. After that in the future we think on international level."

Senior Manager, Corporate Communication and CSR Chairperson, says in her words:

"Yes, it can. Then there is lot of things to do, we should abide by it in its true spirit. It wouldn't be good if you sign and do not address the policy guidelines of UNGC".

Senior Manager T&OD Department, says in her words:

"Yes, maybe it can. But, when it comes about the UN and its agencies, I am bit skeptical because a lot is done under UN card. But if it is voluntarily I think it will be beneficial, companies will get mileage and it's also good for the branding too".

Manager Training and Organization Development, says in his words:

"YES! Definitely it's my personal opinion".

The above theme in connection of UNGC was probed from the managers and it was noticed that managers were not fully aware of the UNGC. However, response from managers reflects that if they sign UNGC it can help PSO to achieve its CSR objectives. The managers were of the view that the compact principles must be in accordance with local cultural perspectives. Oliver F. Williams (2007) suggests that UNGC provides policy guidelines for the companies to address CSR in their main

stream businesses. Georg Kell (2003) has argued that GC principles facilitate the corporations to address the societal issues. Further, in chapter five the compact and its principles are presented in detail. In published scientific paper, which is now a chapter of thesis a roadmap of CSR for Pakistani is suggested. The roadmap of CSR has suggested that how companies in Pakistan can get better reflection for streamlining CSR in their mainstream business. The empirical evidences presented in chapter five have drawn the attention that UGCP policy guidelines are very effective for the companies to inculcate CSR activites in their main stream business (see section 5.5.3).

7.4.4.4 Stakeholder Engagement in PSO: Managers Perception

Junior Manager CSR PSO Department of Marketing and Communication says in his words:

> "PSO has started engaging, listening, and sharing with their stakeholder in different decision making. So I believe that stakeholder engagement is part of CSR. PSO has started the capacity building for stakeholders where they have started considering providing education to the children of employees, upgrading the personal education of those employees who lack skills at their retail outlets, and giving more training to them. Our other stakeholders are suppliers, customers, and shareholders".

Senior Manager, Training and Organizational Development (T&OD) and head of CSR department expressed:

> "In fact, we do have stakeholders approach because PSO believes in participation of shareholders, customers, and employees. Hence, our major stakeholders are our customers, suppliers, employees. I think engagement of different stakeholders which is very much important factor in CSR but civil society, non-governmental organizations (NGOs), and the government stakeholders do not participate in PSO but I believe that their participation can be healthier sign and can lead us to strengthen CSR programs. PSO mainly considers the stakes of government, suppliers, shareholders, employees, and customers".

Senior Manager, Corporate Communication says in her words:

> "I would say that our key stakeholders are our customers, business partners, and employees. Our employees help us to make friends of PSO outside the company. So without their help and without their support it is not possible to go outside and do something for our customers and communities".

Manager Training and Organization Development, says in his words:

"The suppliers who provide us base oil and products are our major stakeholders, our customers, and our employees are also our stakeholders. So every person throughout Pakistan who is using PSO fuel products, are our stakeholders. Plus, our venders who provide services to PSO are also stakeholders. So one way or other, the whole society is our stakeholder".

Managing Director/ CEO, PSO says in his words:

"Well, for stakeholder approach we have a long way to go. People here lack education and their mind set does not believe in stakeholder engagements. For this we need to sit together, educate people, and discuss the stakeholders and their importance. Personally, I support this concept and approach in CSR. In our society even the businessmen or shareholders are not very much educated and might not support the social related activities of the firms. I believe that these ideas are very good and we need to work on it to achieve our milestones".

The above empirical evidence shows that PSO has their internal and external stakeholders. But, PSO believes that their customers, suppliers, government, and employees are the main stakeholders. This implies that PSO has a long way to engage other stakeholders for example, civil society, NGOs, general public, and media. A literature in Pakistani perspective also identifies that stakeholder engagement among Pakistani public companies is lacking. For example, Muhammad Asif Paryani (2011) argued that stakeholders are the pillars to strengthen and promote CSR among Pakistani companies. However, he believes that due to lack of stakeholders' engagements among Pakistani companies is a major roadblock for strengthening CSR. Likewise, Mushtaque Ali Jariko, Tom Børsen et al. (2016), Zahid A. Memon et al. (2014) have also identified that stakeholder engagements within Pakistani companies have yet to get momentum. These authors suggest that engagement of internal and external stakeholders can be vital to strengthen CSR in Pakistani companies. Companies' stakeholder engagement is vital for strengthening and promoting CSR in main stream businesses (Jamali 2008, Clarkson 1995, Freeman, Velamuri 2008).

Max E. Clarkson (1995) has explained that the companies address the interests of their internal stakeholders including shareholders and investors, employees, customers, and suppliers. This employs that PSO needs to address the interests of external stakeholders which include; public, civil society, media, and NGOs. For example, Frank W. Abrams (1951) has suggested that the external stakeholders have the capacity to influence the businesses and therefore it is the responsibility of companies to serve the interests of both internral and external stakeholders. These secondary stakeholders have the capacity to influence the organizations and their business (Clarkson 1995). For further discussions chapter four and five can be seen where the stakeholder and CSR are presented in detail (see section 4.4.2, and 5.4.5).

7.5. Broader CSR Approach: Managers Perceptions

To ask about the broader approach of CSR the managers of PSO were asked about ethical, sustainability, and Islamic approach of CSR.

7.5.1. Ethical Approach

To investigate how PSO has set ethical guidelines and how it addresses, the following managers were interviewed:

Junior Manager of Corporate Social Responsibility and Sponsorship Community says in his words:

> "PSO has a defined code of ethics which is signed by each and every of employees at the time of their joining and on periodic basis too. Ethical code works for our CSR activities, so in CSR activity we have to avoid conflict of interest and to avoid any kind of favoritism. So again conflict of interest has to be mitigated. And there are a lot of environmental laws".

Senior Manager, Corporate Communication and CSR head, says in her words:

> "Framework that we have defined is very transparent we have actually put down it in proper standard operating Procedure (SOP). So with reference to that and all SOPs and guidelines are now in place which have been approved by audit as well as a legal department. So yes we try our level best to do these ethical practices here in PSO".

Senior Manager T&OD Department, says in her words:

> "PSO has developed a strong ethical policy guideline which is applicable to all our employees. No corruption, no sexual harassment, and no unethical practices at the workplace. What we say we practice it".

Manager Training and Organization Development, says in his words:

> "We are handling oil products and dangerous product so we have to abide by rules and regulations. And our HSC department is handling it very carefully, well and very random bases the keep checking and visiting the various sites to check the products. Yes, we have ethical policy guidelines for which our every employee is aware of".

The above empirical evidence depicts that PSO has set certain business principles and ethical guidelines. According to the interviewees ethical guidelines are being effectively implemented by PSO and every employee is bound to abide by certain

codified laws. Dirk Matten and Jeremy Moon (2008) and Mark S. Schwartz and A.B. Carroll (2003) have identified that firms conduct their business activities in accordance with certain codified laws. These authors suggest that it is the legal responsibility of firms to adhere certain business activities with ethical codes. It has become pertinent for companies to adopt ethical policies and procedures to avoid ethical scandals (Jose, Thibodeaux 1999). These authors add that public have become more alert and wants the companies to adhere ethical conduct in their mainstream business. Moral principles help companies to differentiate between right and wrong conduct (Pojman, Fieser 2011). Ethical programs and codes are useful for the corporate world to impart ethical conduct among their employees and other stakeholders (Valentine, Fleischman 2008, Murphy 1995). Companies that are addressing ethical policies and practices are believed as the main source of attracting the qualified and talented employees (Barnett, Hoffman 2008, Hoffman, Frederick et al. 2014). Chapter 4 and section 4.51 provides a detailed description on CSR and corporate ethics. In addition, chapter five sections 5.4.7 also presents about the prescribed laws and regulations necessary to conduct the business.

7.5.2. Sustainability and CSR

In connection to broader approach of CSR the managers were asked about sustainability. The following managers were interviewed:

Junior Manager   of Corporate Social Responsibility and Sponsorship Community says in his words:

> "PSO is oil marketing and Distribution Company and we believe in sustainability. Our goal is to achieve our sustainable goals".

Senior Manager, Corporate Communication and CSR head says in her words:

> "SD is our major goal. We are in market since last five decades which employs that PSO believes in sustainability. We achieve our business goals by addressing environmental and societal concerns".

Senior Manager T&OD Department, says in her words:

> "I think, yes we believe in SD we do our business on sustainable business. PSO has been actively participating in its sustainable activities".

Manager Training and Organization Development, says in his words:

> "Yes, as we are engaged in marketing and distribution activities and we believe in SD approach".

The above empirical evidence shows that PSO believes in SD approach. Managers believe that PSO is oil marketing and Distribution Company and has vision to serve the society on sustainable base. Managers were of the view that PSO addresses both economic and social concerns in their business activities. Thomas Dyllick and Kai Hockert (2002) have discussed that SD helps companies to accomplish their objectives. To achieve SD goals companies, need to integrate the economic, social and environmental issues in their mainstream business (Steurer, Langer et al. 2005). It is believed that through SD the companies try to minimize the complaints from the various stakeholders. Because, ignoring the interests of the key stakeholders might be the troublesome for the companies to survive (Hill 2001). It is believed that with the help of SD the companies try to integrate their economic concerns with other social and environmental issues. For example, Markus E. Langer et al. (2005) have explained that "SD is a well-known societal guiding model that ask for the integration of economic, social and environmental issues in all social spheres in the short- and long-term" (Steurer, Langer et al. 2005, p. 264). For details see chapter 4 (section 4.4.

7.5.3. Islamic Approach of CSR

In order to know about Islamic CSR, the managers were asked about how much they know about it. The following managers were interviewed:

Senior Manager, Corporate Communication and CSR head expressed: says in her words:

> "We are Islamic state and believe in giving back to the society. The concept of Zakat in Islam is believed one of the tenets in which every Muslim is obligatory to pay certain amount for those who are needy. This concept helps the companies working in Pakistan to support their fellow beings".

Senior Manager T&OD Department, says in her words:

> "Yes, we are Islamic state and the concept of Zakat in Islam makes all of us obligated to give back to the society and support our communities. Islam focuses on taking care of the fellow beings, taking care of the environment, addressing human rights, labor rights. In addition, Sadiqa, and Waqf are also the common practices among Muslims".

Senior General Manager Training and Organization Development, says in his words:

> "I think, Islamic CSR focuses on helping the communities. Above all, the concept of Zakat takes us to do philanthropic CSR activities. PSO is publicly owned company of Pakistan and feels moral obligation to serve the nation"

The above empirical evidence shows that the managers are aware of Islamic CSR but their knowledge about Islamic CSR is not complete. Jennifer Bremer (2004) and Asraf Wajdi Dusuki (2008) have identified that most of the Islamic countries believe in helping and serving the communities in different ways including Zakat, Sadiqa, and Waqf. Geoffrey Williams and John Zinkin (2010) have suggested that an Islamic business practices encourages and empathizes more on human welfare, societal development, ethical behavior, and environmental protection. Chapter 5 has presented the detail account of Islamic CSR where it was identified that Islamic CSR can be guiding principles for the Pakistani companies to advance their CSR framework. For detail see chapter 5 section 5.4.8.

After discussing the challenges PSO managers face in initiating CSR activities it was decided to design an Action Research workshop with managers so that more can be learnt and more possibilities of CSR can be discussed with PSO managers. Hence, a future workshop was organized with PSO managers. Chapter 8 presents the detail description of workshop and its outcome.

Chapter 8. Action Research Workshop on CSR

Outline of the chapter

This chapter comprises on the following parts:

Part 1 - Introduction

- Action research-the concepts and applications
- The participants of the workshop
- Design of the workshop
  - Critique phase
  - Realization phase
  - Changing phase

Part 2 – Resume of the sessions conducted

- Facilitators of the workshop
- Sessions of the workshop

Part 3- Action plan for the future

- Proposed action plan for Revising CSR Activities in PSO
- Action plan suggested by the managers of PSO

8.1. Introduction

This chapter provides details of the workshop conducted with PSO managers at PSO head office, Karachi. A future workshop on CSR with PSO managers was arranged on 27th of January, 2016 in the Department of Training and Development, PSO House, Karachi. An official permission from concerned authorities of PSO was necessary for conducting this workshop (see Appendix F). To set up the future workshop an application was submitted to head of Training and Development (see Appendix G). The permission was circulated among the participants via email (see Appendix C). A schedule of one day worshop in PSO was circulated among the participants of the workshop (see Appendix f).

The participants of workshop were mostly from different departments of PSO who remained active in different CSR programs. The workshop was based on four sessions and details of each session are presented later in this chapter.

The central idea of workshop was coined in several meetings with the research supervisors. The major objective for conducting this workshop was a desire to apply Action Research and thereby initiate change by involving managers of PSO so that they could suggest better CSR practices. Further, the workshop's resource persons tried to involve PSO managers to generate a description of how CSR is practiced in the case company, and of how PSO may bring about some changes if decided to align their CSR engagement with mainstream practice of CSR.

8.1.1. Action Research - The Concepts and Applications

A number of authors have presented concepts and applications of AR. For example, Herbert J. Rubin and Irene S. Rubin (2012) have explained that action research involves local participants where they are asked to identify their problems and suggest solutions for their problems. AR is believed as different from other conventional social research by emphasizing on conducting research with people rather than on people (Heron, Reason 2006, Reason 2006). AR is believed as a process of social enquiry where action researchers aim to transform social environment among the participants (Miles and Huberman 1994). Davydd J. Greenwood and Morten Levin (2006) have suggested that AR provides an opportunity for professional researchers to work closely with local participants. These authors add that working together action researchers and local participants generate new knowledge. Likewise, Hillary Bradbury and Peter Reason (2003) suggest that action research demands cooperative enquiry and collective efforts. According to these authors co-operative inquiry helps to work closely with the people who can understand the concerns of the inquiry and develop creative ideas for better development and changes. Mary Brydon Miller and Davydd Greenwood (2003) add that working relationship between the researchers and local participants can help a community and bring organizational changes. Further, in AR efforts are made by both the researchers and the participants to change existing practices and processes (Gustavsen 2003).

Participation of various stakeholders plays a central role in achieving AR objectives. Hillary Bradbury and Peter Reason (2003) have discussed that the objective of AR can be achieved in more effective and efficient ways when action researchers strive to align interests of local participants. Fran Baum, Colin MacDougall et al. (2006) have argued that Participative Action Research (PAR) helps in bringing or improving the practices and systems with positive changes. Baum and his colleagues further argue that PAR helps in providing the power to those who participate, and empowering participants provides them with a sense of responsibility. M. Minkler (2000) believes that participation of local people in the research process provides an opportunity for both researchers and participants to generate knowledge. Stephen Kemmis (2008) has explained that critical action research (CAR) plays a central role by providing the opportunities to local participants to fully participate in the research process. This author believes that involvement of local participants can provide an

opportunity for the action researchers to know the participants' views and perceptions about their current practices. Similarly, Michael Peters and Viviane Robinson (1984) have identified that in AR participants' insights, views, and intentions have priorities which allow collaborations between experts/ action researchers and the participants. According to Peters and Robinson;

> "Collaborations, we are told, must take place within a mutually acceptable ethical framework governing the collection, use, and, release of the data" (Peters and Robinson 1984, p. 118).

These authors suggest that AR help participants to revisit their current practices and design better strategies for improvement in their existing practices. Similarly, Fran Baum, Colin MacDougall et al. (2006) have argued that PAR helps understanding the problems addressed as it takes on board the participants' collective efforts for bringing positive changes within their current practices. John Andersen and Steven Arnfjord (2015) have argued that AR helps in the production of knowledge among the participants. The main aim of AR is to facilitate the organizations for the positive change within current practices. With the help of AR different strategies, methods and actions are designed to facilitate change in the societies.

AR provides learning opportunities for both the researchers and participants. The emergence of AR started with short-term intervention (Lewin's approach), but later developed into the long-term participative learning processes (Greenwood, Levin 2006). According to Greenwood and Levin through AR a sustainable learning capacities can be effective provided if the participation plays a leading role. Peter Reason and Hillary Bradbury (2008) have discussed that the roots of AR are embedded in the collaborative efforts in which people work together to figure out the key problems and their solutions within the communities or organizations. Peter Reasons and Hillary Bradbury (2008) have provided major key characteristics of AR which are presented in the following figure 8-1.

Figure 8-1 Key characteristics of Action Research

Above literature has portrayed that AR provides an opportunity to action researchers to work in a more coherent way with local participants. This collaborative engagement of action researchers and participants enlarge credibility and validity of AR.

The central questions of the workshop at PSO were to learn about the perception of and possibilities to develop CSR at PSO. In accordance with the central question number 2 and 3 of this thesis the workshop aimed at getting to know the perception, possibilities, and the problems faced by managers in initiating and implementing CSR in a large public company of Pakistan. To probe these central research questions in-depth interviews and future workshop were conducted with managers in PSO. Chapter seven has provided a detailed description of interviews with PSO managers. This chapter reports from the future workshop conducted at PSO. The main reason to do a future workshop was to identify the understanding of CSR among the managers and what hindrances/ challenges, and complexities PSO managers face in initiating CSR activities. The idea of the future workshop was to involve the participation of managers so that they can better suggest the ways to change the existing CSR practices in PSO. In addition, with the help of future workshop the current researcher wanted to discuss the broader scenario of CSR so that PSO managers would get an opportunity to learn more about best CSR practices in other places in the word. The idea of presenting the broader perspectives of CSR was to allow the managers of PSO to think out of the box and can develop a better CSR framework for their own company.

8.1.2. Participants of the Workshop

As discussed in the introduction of this chapter the main objective of conducting this workshop was to work together with PSO managers and discuss possibilities for a change in CSR practices at PSO. The participants were asked if their discussions were allowed to be tape recorded. Initially, they were not ready to allow the PhD scholar to tape record their discussions. The PhD scholar and other workshop facilitators requested that recorded discussions will only be used for data analysis purpose. Finally, participants allowed the researchers to tap record the discussions.

A total number of participants in workshop were twelve. Participants' of the workshop possessed different key positions in PSO. Table 8-1 presents the list of the participants:

S.NO	DESIGNATION	DEPARTMENT
1.	Senior manager	Advertising and Marketing (A&M)
2.	Senior Manager	Brand department
3.	Senior Manager	Corporate Communication(CC)
4.	Assistant manager	Corporate Communication (CC)
5.	Senior manager	Finance
6.	Senior manager	Health Safety, Environment and Quality Assurance (HSE & QA)
7.	Senior Deputy Manager	Health Safety, Environment and Quality Assurance (HSE & QA)
8.	Deputy Manager	Logistics

9.	Assistant manager	Department of Operations (Ops)
10.	Junior manager	Department of Operations (Ops)
11.	Manager	RC&F
12.	Senior manager	Training and Organizational Development (T&OD)

Table 8-1 List of workshop participants

8.2. Design of The Workshop

The future workshop was based on three phases and four sessions. The first phase was the critique phase aimed at identifying the basic understanding of CSR among PSO managers and to probe the potential problems and challenges that managers face in working with CSR initiatives.

The second phase was focused on visions of CSR where the managers discussed the broader perspective of CSR. Concrete good practices of CSR were also discussed with the participants so that they could generate better ideas for future CSR endeavors.

Third phase was focused on developing an action plan for CSR where the participants were asked what they would like to change in CSR framework. To do so a proposed CSR framework was presented and discussed with the managers. The participants were asked what changes they would like to suggest in the proposed CSR framework. The details are descried in the descriptions of the respective sessions of the workshop.

The section above on AR, its concepts, and application drew a conclusion that AR is all about facilitating the change processes. In chapter 3 it was also identified that AR helps designing a future workshop by using different steps. Davydd J. Greenwood and Morten Levin (2006) provide effective guidelines for researchers to facilitate action research processes. According to these authors collaborations in AR helps in generating new knowledge which help to conduct the change process more effective. John Andersen et al. (2013) have discussed that AR helps in facilitating a valuable change in the existing systems/practices. According to Andersen and his colleague to achieve this objective AR helps in the designing the workshops. These

authors have suggested the steps for conducting the future workshop aiming at lightening the broader view of AR. These steps are:

1. Brainstorming: problem identification (Critique phase).
2. Institutional and Managerial perception and visions for CSR (Realizing phase)
3. Ways forward: what the organization would like to change (Changing phase).

The workshop was based on three important phases. In first phase, the focus of workshop remained on brainstorming and to investigate what hindrances and challenges PSO managers face in initiating and implementing CSR activities. Subsequently, AR workshop was conducted in an interactive environment in order to facilitate open and participative discussion about potentials and obstacles for CSR and "out of the box" thinking. Hence, the program of workshop was designed in a way so that the facilitators engage managers to take active part in the discussion process where their views, perceptions, opinions, and suggestions were noted. Facilitators introduced different themes during program followed by almost an hour of discussions on various issues of CSR in PSO.

In the second phase the facilitators discussed different themes of CSR with the managers to let them know and understand the wider perspectives of CSR. The researchers of the workshop presented the broad perspectives of CSR and the growing importance of CSR globally. The idea was to involve the managers to learn more about CSR so that they can better design a changed CSR framework.

The third phase of the workshop was based on the realization aspect among the managers. The facilitators asked them to develop the best possible definition of CSR for PSO. The details of each session are presented later in this chapter. The facilitators presented and discussed the broader perspectives of CSR so that managers could learn more about the wider aspects of CSR and report on how they perceive institutional and managerial aspects of CSR in PSO.

In the last phase an action plan of CSR was discussed with managers. The managers were asked where they would like to change their current practices of CSR. To do this a comprehensive action plan on CSR was presented by Mushtaque Ali, a PhD scholar to PSO CSR managers and the managers were asked to float their ideas about the action plan. In this action plan major CSR dimensions which include economic, legal, ethical, and philanthropy, were presented to them. A brief description of each phase is mentioned below in   Table 8-2:

There were four major sessions conducted during the workshop which include:

Sessions conducted	Description
Brainstorming	The facilitator discussed the overall objective the workshop and presented the CSR concepts and themes. CSR major dimensions were discussed with managers. Facilitators and the participants discussed about the presented the themes of CSR.
Institutional and Managerial perception of and visions for CSR	The facilitator in this session discussed the ways that companies can address CSR in their main stream businesses. In this session the managers fully participated and developed their own definitions for PSO.
Way forward	In this session the facilitators provided the integrated approach of CSR and presented a CSR framework so that managers can develop a revised CSR framework for PSO.

Table 8-2 resume of the workshop

The workshop was designed in four sessions comprising of (1) an introductory session that was aimed at preparing workshop participants for a brainstorming session about their understanding of CSR. This session was delivered by Mushtaque Ali Jariko, PhD researcher. He presented different CSR schools of thought and differentiated between the broad and narrow concept of CSR. During discussions facilitators and the participants exchanged their views on the presented CSR concepts.

After this session, participants and facilitators had an opportunity to have a cup of tea and share views in informal discussion on CSR concepts. Later, another session was conducted with a focus on critical thinking which was introduced by Dr. Zahid A Memon, Associate Professor, Mehran University of Engineering and Technology, Jamshoro. After this session, there was a lunch break for an hour where once again facilitators and participants had good time to engage themselves in informal discussions. After the lunch break, a very important session was introduced by Dr. Ashique A. Jhatial, Professor, Institute of Commerce, University of Sindh, Jamshoro, Pakistan. Dr. Jhatial presented global understandings on the CSR and introduced shortly to participants ten best practices of Indian multinationals companies. In this session, Dr. Jhatial invited participants to engage themselves in two different discussion activities. The concluding session was delivered by Mushtaque. In this section the integrated approach of CSR and other major CSR dimensions were discussed with the participants'. More details on outcome of each session are presented below.

8.3. First Session: CSR and its major dimensions

In this part of the workshop, the PhD scholar introduced the overall objective of workshop followed by some key concepts of CSR. The PhD scholar also presented the narrower and the broader school thought of CSR and advised applications on both thoughts. According to the PhD scholar the narrower view of CSR restricts the companies to think about maximizing profits and ignoring the wider social responsibility. While presenting the broader view of CSR he explained that companies address both social and economic considerations in their main stream businesses. The PhD scholar urged that the shared value concept can help companies to address social responsibilities and help to address some of the socio-economic problems in Pakistan. Different theoretical concepts and definitions on CSR were discussed with the participants. Discussions with the participants focused on early theoretical development and academic definitions of CSR. The PhD scholar deliberately had chosen the definitions of Howard Rothmann Bowen (1953) Keith Davis (1960), William C. Frederick (1960), and A.B Carroll (1979) to allow participants to understand about CSR in a broader perspective. The idea of sharing these definitions was to provide an opportunity for the CSR managers to think beyond traditional ways of doing philanthropic CSR.

In order to present the broader view of CSR, the PhD scholar introduced different CSR perspectives to provide an opportunity to the participants to think more about CSR framework. The different CSR dimension perspectives were:

   I.   Stakeholder approach
  II.   Normative approach
 III.   Issue-based approach
  IV.   Islamic approach

The above key CSR dimensions were discussed in detail with the participants so that they could generate better ideas about CSR. The participants were asked to describe their understanding of CSR. Hereby the level of information and knowledge about CSR among the managers of PSO was learnt through asking immediate questions regarding both their perception of CSR and challenges and possibilities in initiating CSR at PSO. The participants were asked regarding their perceptions and learning from their existing practice of CSR in PSO.

After presenting them the different CSR concepts the participants contributed in sharing their understanding and problems they face in initiating and implementing CSR. After discussing in detail with the managers the following themes were developed:

8.3.1. Philanthropic Activities

Most of the participants informed the facilitator that the entire spectrum where PSO is engaged in CSR activities is education, health, well-being of the communities, and environment. All the participants had a perception that PSO believes in one school of thought namely philanthropic CSR. One of the participants said:

> "Being a large public company it has moral and ethical responsibility to give back to the communities".

A.B. Carroll and Ann K. Buchholtz (2014) Dima Jamali and Ramez Mirshak (2007) have noticed that CSR spectrum is widening and companies feel a moral obligation to contribute to the societal development. Similarly, another participant added:

> "CSR activities with which PSO is engaged are; "donations, charities, aids, medicines, and other communities' development contributions are undertaken with the help of these NGOs and non- NGOs".

During interactive discussion participants informed that PSO is mainly engaged with disaster management, health and education. One of the participants informed:

> "Although Securities and Exchange Commission of Pakistan (SECP) advised public sector organizations to disclose CSR contributions to the society and PSO has been following it as guidelines and implemented, but there is no binding provision in it".

The recently released 'Voluntary Guidelines for Corporate Social Responsibility' by the Securities and Exchange Commission of Pakistan (SECP) strives to make;

> "CSR performance more congruent amongst Pakistani companies. The Guidelines, SECP's second regulatory input related to CSR, follow on from the mandatory CSR General Order in November 2009 that stated listed companies were to include monetary and descriptive disclosures in their Directors Report" (SECP, CSR-guidelines, 2016).

The guidelines for SECP are mainly targeted for all the public companies of Pakistan and it is expected by SECP that companies must make CSR as their part of business. SECP further adds that:

> "the guidelines, focus on promoting a CSR culture in the company by identifying key aspects of establishing CSR processes in the company – placing emphasis on various stages of how CSR should be integrated in business practice, mainly focusing on identifying a CSR consultative committee, on developing a CSR Policy, identifying goals and achievements, and related disclosure and reporting, and independent assurance of CSR performance" (SECP, CSR-guidelines, 2016).

Hence, the SECP guidelines are voluntary and companies are expected to address those polices in accordance with their business objectives. It is also expected that commitment of top management is important in addressing CSR in the main stream business.

Ashique Ali Jhatial et al.(2014), Majid Khan et al. (2013), and Nadeem Malik (2014) have identified that most of the Pakistani companies are engaged with voluntary philanthropic CSR activities which include; health, education, donations, and other community developments.

PSO in this context invites applications from all over Pakistani NGOs and non-NGOs. One participant in the discussion explained that PSO asks the NGOs to produce documents showing whether they are genuine or not, e.g. are they registered as NGOs, do they have a National Tax Number (NTN), can they present a tax exemption certificate, and do they have passed audit reports? This is the part of the procedure to check applications that PSO nowadays actively does. According to the participant PSO assigns this task to their employees to verify the existence of NGOs to make sure that funds allocated to them are properly utilized. Further, the participants argued that PSO is moving beyond the discretionary approach of CSR. In this context PSO has designed a survey questionnaire through which PSO gets feedback from different quarters of the societies. PSO involves their employees to get feedback from the people regarding the funds that were allocated to different NGOs and non-NGOs.

During discussion one of the participants expressed:

> "Now things are moving forward, we have a new CSR committee and they are stream lining everything. Management is making more stringent policy regarding CSR. PSO is trying to put all these activities under legal framework so that our funds allocated to NGOs are properly utilized."

Similar suggestion has been put forward by Michael L. Barnett (2007) has stated that;

> "CSR is often described as any discretionary corporate activity intended to further social welfare" (Barnett 2007, p. 795).

The CSR head and DGM (T&OD) informed that PSO is now moving towards sustainable approach where PSOs priority is to make sure that they also address the social concerns with their donations. Hence, it was learnt from the discussion with participants that PSO so far employs philanthropic CSR. This is in coherence with literature that suggests that most of the public sector companies of Pakistan employ philanthropic CSR (Jhatial, Cornelius et al. 2014, Naeem and Welford 2009, Khan, Majid et al. 2013, Jariko, Børsen et al. 2016). These authors have identified that

CSR in Pakistan is at its embryonic stage and have not been fully developed in accordance with international perspectives and standards.

8.3.2. Socio-Political Influences as a Barrier

Interestingly, the participants openly discussed the main problems and challenges they face in initiating and implementing CSR. Those challenges include political influences, lack of political will, lack of government support, and lack of management/ leadership commitment. According to one participant:

> "PSO being a public entity bears huge political pressures and all its CSR related decisions one or other way are also affected".

Another suggestion came up by another participant:

> "Interference of Ministers in all provinces is a major issue and is not helping us to strengthen and promote CSR activities. We are asked by Ministers for undue favors in their own constituencies and it is difficult for us to handle it".

Similarly, another, participant expressed his views in following words:

> "We want to do many things in our CSR program but as PSO is a public entity, government holds tight control on it and the policies of the government affects our performance".

During this discussion other participants added that Pakistan is confronted with a number of socio- economic and political problems which directly or indirectly affects PSO. Some of the participants suggested that poor economic conditions and political instability are not helping to fully strengthen CSR in PSO. Previous research has shown that Pakistani public companies are under political and social pressures which do not help in promoting a CSR framework. For example, Ashique Ali Jhatial et al. (2014), Zahid Ali Memon et al. (2014), and Muhammad Asif Paryani (2011) have identified that political and economic instability are the roadblocks for the companies to fully develop.

8.3.3. Lack of Stakeholder Engagements as a Barrier

The participants also emphasized that there is no stakeholder engagement policy, as management does not understand how to do it. PSO has been undertaking several community development projects in education, health and infrastructure in collaboration with Non-Governmental Organizations (NGOs). Some organizational issues raised by participants include lack of engagement with employees, shareholders, civil society, media, and customers that need PSO attention. Adding to these issues participants also pointed out that those employees who are engaged in

CSR activities do not get moral support from the top management which causes demotivation.

At this point one participant gave comment as:

> "To strengthen CSR in PSO all the stakeholders who have stakes in PSO must work together in collaboration so that a better CSR framework can be developed".

A large body of literature has also shown that a collaborative partnership between various stakeholders including government, business organizations, NGOs, communities, and civil societies can be vital in promoting and strengthening CSR (Googins, Rochlin 2000, Selsky, Parker 2005, Warhurst 2005). The detail answer and discussion can be seen in chapter five where a published scientific research paper as a part of thesis has provided a roadmap for strengthening CSR in Pakistani companies. This roadmap includes a suggestion to involve stakeholders.

Participants also revealed that PSO does not directly carry out CSR activities rather it collaborates with some specific NGOs to reach out the communities. One of the facilitators suggested that the best way PSO can promote and strengthen CSR is through reporting on the official website of PSO. Some of the participants agreed that reporting CSR or disclosures of CSR activities would be effective for PSO. However, one of the participant argued that PSO might have problems on CSR reporting's on its website. According to him:

> "Disclosure might put political pressures on the management and might take undue advantage for seeking political help".

During discussion another participant also highlighted the political interventions in CSR activities of PSO. According to the participant:

> "If PSO provides relief activities, medicines, and other community development activities in one area on a need bases, PSO receives then a number of phone calls from the Ministers of various constituencies asking for similar activities in their areas."

This according to the participant builds political pressures on PSO management. As a result, PSO avoids reporting its CSR activities on their website. A transparent system for the distribution of donations and other community-based CSR activities based on stakeholder engagement with PSO might help in eliminating or minimizing the possibilities of political and ministerial influences on CSR priorities. UN Global Compact has emphasized accountability in CSR activities and reporting.

Consequently, it was decided that the proposal seems good for PSO but it depends on the top management and leadership to decide finally about the disclosure of CSR

activities. PSO enjoys the major share of government and all its decisions are made in accordance with legal requirements.

8.3.4. CSR leadership: A Driver of CSR Initiatives

Leadership was identified as an influencing factor. One of the community development projects namely 'MODEL STREET PROGRAM' got suspended due to change of the Chief Executive Officer (CEO) of PSO. Literature has also shown that leadership plays a central role in initiating and promoting CSR activities within organizations (Strand 2015, Groves, LaRocca 2011, Guarnieri, Kao 2008). These authors further add that transformational, transactional leadership, and ethical values are central in initiating and implementing CSR activities. Palvos A. Vlachos et al. (2013) have suggested that it is important for an organization and its employees to get moral support from the head of the organization. These authors believe that leadership support drives job satisfaction for employees which help in developing CSR programs.

One of the key CSR personnel explained that the street sponsor program of PSO was good. He /she further highlighted the core areas of this program: To facilitate the less privileged in the remote areas and local cities of Pakistan. According to another participant this program was based on developing forty houses which will cover almost every facility that people need. For example, schools, hospitals, filtration plant for clean water, drainage system, and education on disposable items are the major features of our street program. PSO employees would be the captains of the areas to monitor and evaluate the quality and standards so the facilities under this program are maintained. In addition, PSO under this program had provided the ample computers in these slum areas.

Additionally, PSO had a plan to provide women education regarding safety and how to maintain their houses, kitchen, and so on. PSO provided funding for schools which can enroll students for a better education. In the end, the street program carried the logo of PSO in its entrance and exit points. The purpose of the PSO logo is to make sure that PSO preserves its corporate image in the eyes of stakeholders. The employees of PSO engaged in the street program and other social activities were rewarded with prizes and gifts. By engaging employees in these programs PSO inculcated the culture of giving back to the society, and not only taking from the society.

The first session ended with wrapping up the overall understanding of CSR among the PSO managers. They concluded that currently PSO employs CSR philanthropically. The participants added that PSO is in a third world country and they think that they must help the people who are underprivileged. Hence, managers see PSO as a leading oil marketing and distribution company of Pakistan, and believe in supporting the communities in all forms of aids, donation, health, and

education. Details of all the major philanthropic CSR activities are presented in chapter six.

It can be seen that socio-political influences are factors affecting PSO's work in Pakistan and they are not helping PSO and other companies of Pakistan to fully develop the CSR framework. Ashique Ali Jhatial et al. (2014) have identified that socio-political and cultural problems do not help Pakistani companies to strengthen CSR in their mainstream business. These authors add that lack of stakeholder engagement is a barrier towards promoting and strengthening CSR in PSO. Additionally, leadership commitment was found a key influencer for helping and promoting CSR culture in Pakistan. These authors suggest that both the government of Pakistan and corporate management can play an important role in promoting and strengthening CSR.

8.4. Second Session: CSR Opportunities and Challenges

The second session of the workshop was conducted by Dr. Zahid. In his introduction he presented the ever increasing importance of CSR. He also stressed that companies need to be responsible towards the society.

8.4.1. CSR and Globalization

Dr. Zahid focused in his introduction particularly on environmental aspect of CSR by showing a video. In the video he showed the emerging issues like global warming, air and water pollution and its effects on the planet. Dr. Zahid through the video presentation wanted to build a notion that companies are socially responsible for their business activities. He further added that we live in an age of competition and PSO can do much better in improving well-being of communities, employees, and the environment. He argued that to stimulate a culture of competition the companies ought to engage in CSR activities. This according to him can help the companies to stay ahead of their competitors by earning them a good reputation.

He suggested that there is a gap between realities and rhetoric. In this context, he presented research work of Peter Utting (2005) and got his reflections on how the corporate sector shows their behavior to the societies. Based on Utting's work he explained the concept of 'green wash' which according to him is very common practice among companies in the developing nations. He added that most of the developing nations including Pakistan do CSR activities to improve a company's name and do little in terms of actual CSR performance. He explained that doing actual CSR can lead companies to gain both social and financial benefits. In order to make his argument more strong he presented some work from the academic literature. For example, Abagail McWilliams and Donald Siegel (2001), C. Christopher Baughn et al. (2007), and Dilek Cetindamar (2007) were presented to allow participants to learn and generate more ideas about CSR and its wider scope.

These authors mainly discuss that managers are encountered with a number demands from their internal as wells as external stakeholders and those managers who address the interests of the stakeholders are likely to be successful. These authors add that serving the interests of stakeholders eventually help companies to achieve both financial and social gains.

Hence, Dr. Zahid presented new ideas, perspectives, action, and methods for implementing CSR. These suggestions were discussed with the participants. They also discussed how companies can best utilize their CSR resources. In that context the attention of the participants was drawn to the concept of International Standards Organization (ISO 26000). The key features of this certification are:

 I.   Accountability
 II.   Transparency
 III.   Ethical behavior
 IV.   Respect for stakeholder interests (stakeholders are individuals or groups who are affected by, or have the ability to impact, the organization's actions)
 V.   Respect for the rule of law
 VI.   Respect for international norms of behavior
 VII.   Respect for human rights

The purpose of this session was to allow the participants to think broader and see how CSR helps in addressing the emerging global issues. The above discussion helped the participants to get better reflections and think out of the box. To this exercise, case studies illustrating different perspectives of CSR were presented to the PSO managers with the purpose to let them understand what is happening in the world regarding CSR. Concrete examples based on the critique of and good practices of CSR were also presented. It was discussed how CSR is helping the companies around the world regarding their image building, performance, and competitive advantage.

8.4.2. CSR in Educational Institutions

Based on his own PhD thesis and research Dr. Zahid highlighted core importance of CSR among educational institutions, with particularly business schools in focus. He reiterated that there is an urgent need to introduce CSR courses in Bachelor and Master's Degree programs. According to him university graduates are the future managers and possessing knowledge in CSR might help them to understand their social responsibilities in the future. CSR knowledge embedded among graduates will help to develop social responsibility among managers and in promotion of CSR programs in companies (Schwartz, Carroll 2003, Matten, Moon 2008, Lenssen, Sobczak et al. 2006).

Lisa Jones Christensen et al. (2007) based on a survey of the top 50 global MBA programs has underscored the growing importance of CSR, ethics, and sustainability. Based on their interviews and surveys from Deans of various institutes, Christensen and her colleagues have found that said topics are being taught and introduced in the curriculum. Christensen and her colleagues see that integration of the three most demanding areas including ethics, CSR, and SD can better serve the interests of various stakeholders. Thomas Dyllick and Kai Hockerts (2002) have identified that SD has become the buzz word in 21st century in which the companies are making strategies to make the world more equitable and wealthy.

8.4.3. CSR and UNGC

In addition to that Dr. Zahid discussed the ten United Nations Global Compact (UNGC) principles. He argued that these principles are effective guidelines and can provide roadmap for future CSR policy guidelines to PSO. While explaining the compact principles he suggested four major clusters (human rights, labor rights, environmental degradations, and anti-corruption) and the companies in Pakistan can get inspiration and reflection from these four clusters. Further, he suggested that four major clusters can also help companies to achieve both social and financial gains. The empirical evidence of this theme is presented in chapter five where it is shown that the UNGC ten guiding principles are effective tools that organizations can implement in their CSR programs. The managers learnt about UGC and got reflection which has resulted in that PSO afterwards officially joined UNGC in the month of June 2016. The agreement was signed after this workshop (see chapter 6).

8.4.4. CSR and Reportings

Dr. Zahid put forward key suggestions for promoting CSR which include "introduction of an CSR Excellence Award, Planting of Tress, Disclosure on Corporate Environmental Responsibility (CER), getting certification of ISO 26000, CSR trainings for the managers, and introduction of the Renewable Energies". In the end Dr. Zahid talked about the Global Reporting Initiatives (GRI). According to him the corporate sector needs to come forward and must tell the world about their CSR activities. Reporting according to him can help companies to build their image in the eyes of various stakeholders. Further, Dr. Zahid asserted that reporting on CSR activities might lead to "sustainable development, good will towards the company, employee satisfaction / retention, brand value, customer confidence, and possibility of award winning".

A heated debate started when Dr. Zahid presented a list of the CSR excellence awards in Pakistan, where the name of PSO was not included. A participant argued that the criteria for CSR awards are not on merit and there are illegal ways and means to get CSR excellence awards. The participant further argued that the way the awards are presented PSO does not agree with that. He/she added that the award

winning companies use unfair means like corruption to get fake projections in the market. PSO does not believe in this kind of criteria. Dr. Zahid replied that the best way PSO can get the excellence CSR award is to report their CSR activities on their official website. Dr. Zahid further suggested that PSO must take it legally and ask authorities to check the criteria of awards. One senior manager also added:

> "We are trying our best to provide the better services to the communities. The CSR related activities with which we are engaged are mentioned on our website".

Dr. Zahid further discussed that there is a growing body of literature advocating voluntariness in adopting CSR by corporate sector. However, stringent laws and coercive policies have also been in place in some countries to make corporations behave responsibly. Unfortunately, in Pakistan no pertinent laws, regulations, and policies are in place to ensure CSR compliance and implementation (Memon, Wei et al. 2014, Naeem and Welford 2009). Based on the reflection presented in the literature Dr. Zahid also shared a practical example from Pakistan. In this regard, he mentioned the Supreme Court of Pakistan's landmark verdict issued on a Suo-Moto case taken up by the former Chief Justice of Pakistan. He explained that a Suo-Moto case refers to a critical situation where the court directly intervenes without further delays. The case pertained to oil and gas companies' lack of compliance with Corporate Social Responsibility (CSR) policies in District Sanghar, Sindh Province.

The verdict is very comprehensive and addresses CSR holistically. Besides many important CSR aspects, it requires companies to publish their CSR and social welfare obligation reports on a regular basis, which is in consonance with the Global Reporting Initiative (GRI) - an international policy instrument. GRI checks CSR profile of companies as a first step to monitor their social, economic, environmental, and ethical responsibilities. Further ahead, taking local representatives on board, looking into funds unutilized for the community development in the petroleum concession areas, are very commendable sections of the decision. Although the verdict is targeted at petroleum and gas companies - the primary respondents in the case - the scope is wider and should cover all multinationals, large state owned companies and small and medium enterprises. All sectors ranging from oil and gas to pharmaceuticals, paper, chemical, fertilizers etc. need to pursue CSR policies. He also added that the verdict of Supreme Court of Pakistan makes the relevant stakeholders responsible to follow the policy guidelines of the verdict. The stakeholders include; Director General Petroleum and natural resources, heads of environmental protection agencies, Securities and Exchange Commission of Pakistan (SECP), and Ministry of industries, production. They may all be directed to devise policies in accordance with the original verdict, he believed.

Dr. Zahid further discussed that investment opportunities for the oil and gas sector are in green markets. According to him the "tapping renewable energy sources, North Hoyle wind farm (transfer of knowledge and expertise), capturing carbon, and

plantation of trees (securing future)" are the real opportunities that businesses can avail.

This session ended with a notion that reporting on CSR activities can be the vital for PSO. By doing CSR reporting PSO can get an opportunity to earn recognition and can tell the world about their engagements in CSR activities. Some of the participants were reluctant and had perception that CSR reporting might be problematic for PSO management. Because, they argued, that PSO is a government entity and all its decisions are made in accordance with governmental rules and regulations. According to one senior manager:

> "PSO has some challenges and issues to deal with reporting's. For example, if PSO reports its CSR activities on website and focuses on one area then the other provinces and the respective Ministries put pressures on PSO to provide funds in their areas".

8.5. Session Three: Changing the Face of CSR

Another resource person Dr. Ashiq Jhatial presented the third session. His session consisted on two case studies with interaction with participants. Dr. Jhatial highlighted the importance of CSR globally and presented the best practices used by top ten Indian Companies. He provided a historical perspective of colonial influences in the Indian sub-continent where he argued that Human Resource Management (HRM) practices under colonial influence did not fully develop. The British governed entire sub-continent for more than 200 years. According to him "we have inherited so many things from British colonial rule which include; judiciary, politics, parliamentary system, police system, irrigation system, and common laws and bureaucratic and authoritative structure of public sector organizations". He further added that the inherited management practices have also adversely affected the smooth working of the institutions. According to him the quota system, corruption, bribery, favoritism, and nepotism are the major practices that have affected the management practices including giving less importance to CSR engagements in Pakistan.

Dr. Jhatial briefly presented different schools of thought on CSR and also gave official definitions of CSR of the Canadian Government, UK Government, European Union, and World Business Council for Sustainable Development, and The Kennedy School of Government at Harvard University. More specifically, Dr. Jhatial spoke on the 'Triple Bottom Line' consisting of People, Planet, and Profit. In a CSR perspective he argued that businesses need to address the social responsibilities in their main stream business. He took advantage and presented some work from academic literature for example, (Donaldson 1982, Donaldson, Preston 1995). This work was presented in a spirit of addressing the moral and social obligations of the corporations. He also talked about the importance of stakeholder engagements and

cited the reference of Edward R. Freeman (1983) and Edward R. Freeman and Daniel R. Gilbert, Jr. (1992). He explained that stakeholders are the pillars for any business to survive. According to him the key stakeholder that PSO must address are:

   I.   Shareholders and other investors
  II.   Employees
 III.   Customers
 IV.   Governments
  V.   Local communities
 VI.   NGOs
VII.   Environment

Dr. Jhatial presented the social role of corporations. According to him, the social role of corporations is seen when they adhere economic, environmental, and social on equal basis. Further, he argued that using of available resources in more social responsible ways can help companies for sustainable development. In this regard he presented the practical example of top 75 Indian companies who spent what corresponds to US$ 5.906.674 on CSR in 2015. According to him the Indian companies are mainly engaged in education, healthcare, women/girls empowerment, and human rights.

Dr. Jhatial presented examples of Western CSR policies and practices. Based on his research he showed the top three factors including economic, environmental, and social with which Western companies are engaged. According to him:

> "Most of the governments in Western world cherish to see corporate engagements addressing socioeconomic and environmental issues. Improving quality of life of the stakeholders and economic benefit of shareholders are also major areas that businesses need to engage with".

The idea behind presenting the Western CSR practices was to provide the participants the opportunities to learn more about the broader perspective of CSR. To do this; three groups were made and were asked to consult with each to develop CSR definition for PSO. The idea went very successful and all the participants took some time and developed a few definitions on CSR for PSO.

Activity 1: Developing Definitions of CSR for PSO:

During workshop the participants were asked to do an exercise and develop a better CSR definition for PSO. Three groups were made and they were asked to consult with each other and develop a CSR definition which PSO can use on their website. The definitions are presented in the following table 8-3.

Group	Definition 1	Definition 2
A.	"To facilitate stakeholders, communities, and societies as a whole to raise their existing socio- economic level through sustainable efforts"	"To create awareness and promote volunteerism that may have positive impact on overall environment and consistent efforts to help organizations go green"
B.	"CSR is the **partnership** between a corporate entity and the society where it operates, aiming to grow together and achieve mutual beneficial future developments"	
C.	"Use of some portion of available resources to address issues being faced by neglected / under privileged area of our society".	

Table 8-3 Definitions of CSR for PSO

In his second session Dr. Jhatial while discussing the Fortune 500 companies which according to him spend more than $15bn on corporate responsibility annually. He argued that much of the amount is invested in the areas including "human and employees' rights, empowering women and girls-education/job skills, climate change and water resources, volunteerism, health and education projects, and charities-third sector". During this introduction he emphasized that emerging CSR issues which include human rights, labor rights, environmental condition, and poverty can be resolved if proper CSR mechanisms are designed.

In addition to that Dr. Jhatial shared the example of Top 75 Indian companies which have spent US$5.906.674 on CSR in 2015. And Big 100 companies spent US$ 11.813.349 in FY 2014-15 on CSR activities. In CSR activities the major areas covered include "education, healthcare, women/girls empowerment, human rights". Dr. Jhatial selected the companies with the best CSR practices and highlighted the core CSR areas which include:

"Human Development Index (HDI), wildlife conservation tops priority, Microsoft Youth Spark, abandoning slavery of some 27 million people, educating the girl child, Community development and road safety, green projects, and Promote climate protection and conserve valuable resources".

Activity II: Identifying key areas of engagements for PSO:

After discussing the best practices used by the top Indian MNCs Dr. Jhatial conducted another activity by involving the participants and asked them to jot down the best CSR practices PSO can do. The participants started sharing their views and suggested some best practices for PSO. The points were noted on the notebook for future analysis purpose. In this activity the group was divided into three groups. In the table below each group contributed and suggested the best practices PSO could do.

Group A.	Group B	Group C
Clean water	Clean water	Opening educational Institutions
Primary health care	Need base support	Internship Programs
Education	Education	Health
	Health	Model village
		Green environment

Table 8-4 key areas of engagements for PSO

Group A suggested that priority areas for CSR in PSO must be providing clean drinking water in those areas where it is needed. This group also suggested that PSO is public sector and must contribute in health and education sectors. According to this group a CSR framework must address these issues so that we can contribute more.

Group B had similar suggestions. They discussed that PSO must contribute in our society on need-base strategy. There remote areas where people do not have safe drinking water, people lack health and education facility. According to participants, PSO could install water filter plant with necessary maintenance and also establish health clinics by appointing medics and supply medicines.

Group C suggested that PSO has a moral obligation to open educational institutions in those areas where people lack facilities. In addition, this group also suggested that PSO needs to strengthen its CSR program particularly in those areas including "internship, health, developing model villages, and green environment".

From the two above activities it was identified that PSO CSR managers believe in philanthropic CSR. This employs that CSR in PSO is limited to philanthropic

approach where PSO mainly focuses on community development programs as highlighted in table 4. The managers also have a desire to go beyond traditional ways of doing philanthropic CSR. This is seen as participants also suggested some areas where PSO needs to pay more attention. For example, in table 4 above it is seen that the managers strongly believe in supporting the communities particularly in the areas of health, education, and other communities' developments.

This employs that PSO is not stuck to the earning of profits but believes in contributing more in the community development programs. It seems that community development programs are seen as priority areas and PSO under the CSR umbrella wants to address those areas. It seems that PSO believes in shared value concept by addressing the company's and societal interest.

To sum up Dr. Jhatial discussed what PSO can do to revise or renew its current CSR practices. He proposed that PSO can be a role model provided a strategic decision is made that identifies key priority areas for community development, and that government support can be achieved. In addition he emphasized the importance of tri-sector partnership: e.g. PSO, government and civil society to pull together complementary resources. PSO can have added advantage if it pools resources, building respect and understanding and transferring knowledge. Dr. Jhatial finally discussed that PSO could engage with key figures in government, politics, academia, sports, art, media and beyond to generate public support for priority areas and launch awareness campaign.

8.6. Action Plan For Future

A proposed action plan showing major CSR dimensions including Economic, Legal, Ethical, and Philanthropic were discussed with the participants in detail (in the left hand side of the figure). The reflection of the CSR dimensions was taken from the Carroll's CSR theory. The middle part of the figure shows two boxes (CSR activities and policies and practices) that identify the concrete CSR activities and processes at PSO. The arrow from the CSR dimensions to the CSR activities and practices indicate that the concrete CSR activities and processes must be guided by the four CSR dimensions. The right hand side of the figure shows the possible outcomes of CSR, and the arrow indicates that these outcomes must be the consequences of the undertaken CSR activities and processes. The following frame was presented to the participants. Figure 8-2 presents the proposed action of CSR discussed with PSO managers.
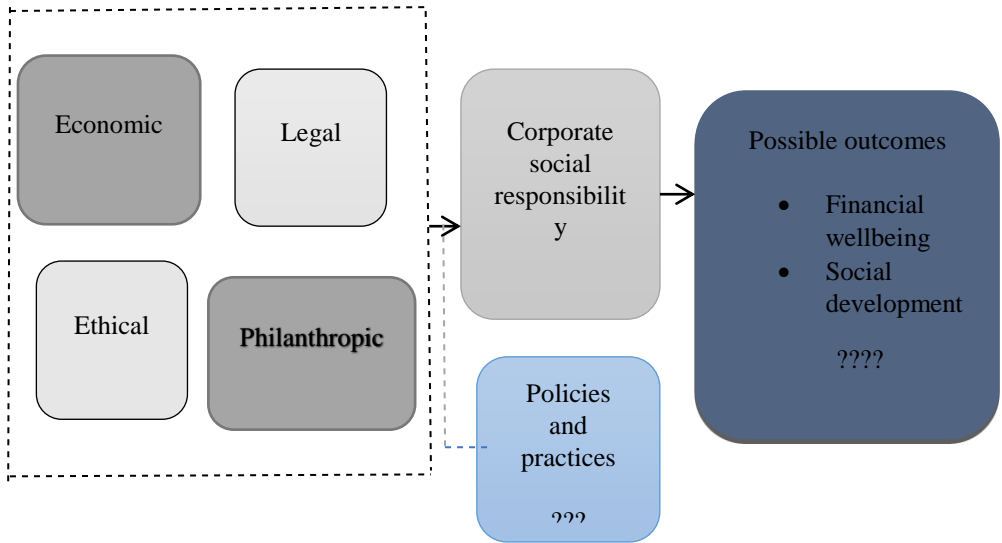
Figure 8-2 A Proposed Action Plan for Developing CSR Activities in PSO

The idea behind presenting this was to help the PSO CSR managers to generate more ideas which might help them to think out of the box. This session on developing an action plan for PSO to promote CSR activities was mainly aimed at involving the participants to generate a better CSR framework for PSO. They were asked what they would like to revise their current CSR practices.

The participants took keen interest in the discussions and asked the facilitators to provide some good CSR framework so that they can get better reflections. Two of the participants asked the facilitators to provide some good books on CSR so that they might learn more about CSR. One of the participant said "currently we only know about philanthropy CSR and we do not know about other perspectives". The facilitators provided them a list of some good books and articles to read.

Before discussing the possible frame of CSR for PSO, I presented to the participants an integrated approach to CSR. The participants were informed that using an integrated approach of CSR might help PSO to gain consumer confidence, help in promoting governance, and improve initiatives preventing climate change. It was also discussed that the integrated approach of CSR might help companies in Pakistan to address the issues related to waste, biodiversity, corruption, labor/ workplace. The participants discussed that PSO is an oil marketing company and is well aware of the environmental issues. The Health, Safety, and Environment (HSE) department is active and engaged in providing safe working environment to the

employees of PSO. HSE is also engaged with various environmental programs and set the environmental laws.

In the discussion possible benefits of CSR were discussed. The identified possible engagements can be summed up to: "enhances relationship with stakeholders, attracting, retaining and maintaining a happy workforce, media interest and good reputation, enhancing influence in the industry, differentiates from the competitor, saving money on energy and operating cost, and increase in customer retention".

The participants shared that PSO is oil marketing and Distribution Company and believes in shared value concept by focusing on fulfilling the needs of its stakeholders. One of the participants said;

> "PSO is well aware of taking care of employees, suppliers, customers, and other stakeholders".

It was discussed that these stakeholders are very important for PSO and their stakes in PSO are given priorities. It was also discussed that serving the interest of their key stakeholder PSO can earn good amount of reputation, can increase its sales volume, profits, and above all can lead PSO to sustainable business.

A potential frame was presented to the participant so that they could better see how all the different dimensions of CSR can work and be integrated in one proposed frame. The proposed CSR framework was based on the reflection of Carroll's CSR theory and some additional themes including policies and practices and outcome of CSR engagements were also included.

In the economic dimension it was discussed that business are established for the purpose of producing good s and services. The concept of profit (economic view of CSR) was discussed in detail where the participants were informed that merely earning profit is not the prime objective of the business. Hence, Carroll's concept of allowable profits was discussed with managers where they agreed that PSO does not believe only in profits. The managers discussed that PSO reserves certain amount of profit for the CSR and other community related activities.

The legal and ethical concept of CSR was discussed with managers and Carroll's approach to it was discussed. The managers were told that this CSR dimension ask the companies to adhere certain codified laws to conduct their business. The managers also discussed that PSO has business principles and ethics policy framework under which all the activities are conducted legally.

While discussing the philanthropic CSR with managers it was identified that managers were aware of this concept and they discussed that this concept is mainly embedded in our CSR framework.

After discussing the above four CSR dimensions the managers were informed that these dimensions can constitute a CSR framework. The idea of discussing the policies and practices and deliberately leaving the question marks was to involve the participants to contribute their input and suggestion in the proposed framework of CSR.

It was also discussed with managers the role of top management and leadership in CSR initiatives. It was discussed that corporate leaders play central role reshaping and strengthening CSR frameworks (see suggested CSR framework). In the end of the proposed CSR framework the managers were informed that the proposed CSR framework can bring both social and financial gains and some literature of business case of CSR was discussed with managers too. The managers were asked to spend some time and suggest changes in the proposed CSR framework and design their own CSR framework which is locally contextualized.

More interestingly, the participants fully contributed and provided their input in the proposed action plan for their future CSR (see the suggested CSR framework).

According to the participants the dimensions mentioned in the proposed framework of CSR exist in PSO. For example, two of the participants said:

> "Economic, legal, ethical, and philanthropic are practiced in PSO but are treated separately and are not under CSR framework".

Another participant discussed that it is because lack of understanding among the employees and management that we do not consider these dimensions under CSR and are only stick to philanthropy. Another participant also provided his input in discussion and argued that "it is the challenge for us (employees) to communicate to the management." Two of the participants agreed that PSO needs to bring all these major dimensions under its CSR framework and must show on its website.

The participants also suggested that PSO needs to develop strict CSR policy guidelines and must ask all its contractors who receive products from PSO to address CSR activities. The participants further added that as a corporate PSO needs to ensure its business is aligned with social concerns.

While discussing about the boxes and changes required in the proposed framework the participants suggested revising some boxes. The participants' main concern was to make some changes in economic, philanthropic, and policies and practice.

The participants suggested the following action plan which the facilitators developed in collaboration:
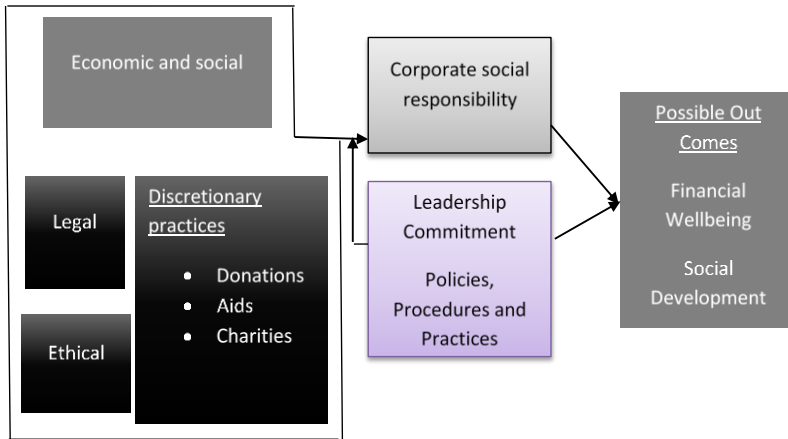
Figure 8-3 A Proposed CSR dimension for PSO

The participants suggested that economic and social concerns must be in one box. In their argument most of the participants suggested that economic and social issues are connected to each other. PSO is a public sector organization and cannot simply focus on maximizing the profits. PSO along with its business lines addresses the social responsibilities and believes in contributing towards community development. Participants suggested that we believe in shared value concept and PSO thinks of more than profits. For example, PSOs involvement in various community development programs as mentioned in first section of this chapter and similar finds were noted in chapter 6 where it was identified that PSO under its impact program believes in shared value concept (see chapter 6, section 6.6 and 6.6.4).

Michael E. Porter and Mark R. Kramer (2011) have identified that corporations with the help of shared value achieve their long term goal. According to these authors;

> "The concept of shared value can be defined as polices and operating practices that enhance the competitiveness of a company which simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress" (Kramer 2011, p. 06)

The companies are focusing on the issues of the societies and are trying to address the problems including alleviation of poverty, improvements in environment,

eliminating corruption, and other community development contributions (Steurer, Langer et al. 2005, Carroll 1983).

While discussing the ethical domain of CSR the participants said that PSO has ethical policy guidelines and are being effectively implemented in PSO. They also discussed that PSO has legal laws are used for all its business activities. One of the participants said that "we are a public company and our all business activities have legal cover, and CSR activities may be under legal framework". The literature has also shown that ethical policies and procedures help companies to be more socially responsible in their business decisions (Jose, Thibodeaux 1999, Weaver, Trevino et al. 1999). These authors have suggested that top management plays a crucial role in initiating ethical policies. On the proposed philanthropic CSR approach the participants were of the opinion that philanthropic needs to be replaced with discretionary practices where PSO addresses all its philanthropic CSR activities. It was suggested that donations, aids, and charities must be under the discretionary practices of PSO. According to the participants we do more than philanthropic which means PSO contributes in the community development programs. Paul Tracey et al. (2005) have suggested that corporations are public trustees and their relations with communities might open possibilities to think beyond philanthropy. These authors add that intervention and commitment of the corporations with communities help in achieving the sustainable goals. These authors suggest that corporations CSR activities must be aimed at improving the social outcomes.

One of the participants categorically suggested that PSO is a government entity and this revised CSR framework needs some policies and procedures for revising it. Above all, it was suggested leadership commitment is vital in initiating and implementing revised CSR framework. In the end of the discussion most of the participants suggested that with revised CSR framework PSO can gain both social and financial benefits (shared value concept).

In the end of the sessions, the PhD scholar asked the participants to vote whether they would like to accept the revised CSR framework for PSO. All of the participants raised their hands and endorsed the proposed frame work of CSR. According to them "something is better than nothing". They also suggested that PSO will welcome a second future workshop on CSR so that employees of PSO can learn more about CSR and its broader perspectives.

8.6.1. Follow Up Strategy

It was also discussed with the participants whether a follow up strategy is needed. Most of the participants agreed with the need of a follow up strategy, and welcomed follow up suggestions. One follows up activity will be to prepare a

- Summary of this workshop including the proposed definitions, and circulate it to the managers for feedback.

8.7. Discussions and Findings of Future Workshop at PSO

The overall objective of this workshop was to investigate what hindrances and challenges PSO managers face in initiating and implementing CSR activities. Consequently, the AR workshop was conducted in an interactive environment in order to stimulate/facilitate open collective reflections about CSR and its broader perspectives. To do this, the researchers engaged the participants/ managers to take their part in the discussion process where their views, perceptions, opinions, obstacles, and suggestions were noted.

The workshop comprised of twelve participants possessing key positions in PSO. The workshop was designed with four sessions. Most of the participants informed the researchers that the entire spectrum where PSO is engaged in CSR activities is "education, health, well- being of the communities, and environment". All the participants had a perception that PSO believes in one school of thought grounded in the philanthropic approach of CSR. The participants suggested that being a large public company it has moral and ethical responsibility to give back to the communities.

Interestingly, the participants openly discussed the main problems including political influences, lack of political will, lack of government support, and lack of management/ leadership commitment. The participants informed that these problems are the roadblocks for PSO to strengthen its CSR activities.

Later, from different activities presented by the researchers the participants developed their own CSR definitions for PSO. The participants contributed by sharing PSO's CSR activities. It was learnt that PSO CSR managers believe in philanthropic CSR and also have desire to go beyond traditional ways of doing CSR.

Managers suggested they wish to go beyond current practice of CSR by enhancing CSR activities by providing clean water and medical facilities at small villages or remote areas. They also suggested they need to get employee engagement and other stakeholders' participation to strengthen CSR in PSO.

In the end, an action plan was discussed with the managers of. The participants got reflections from the CSR themes and dimensions and proposed their own CSR framework. In their suggested CSR framework the participants proposed the major dimensions of CSR including economic, social, legal, ethical, and discretionary. The managers believed that commitment of top management is central in implementing the proposed CSR framework. According to the participants the proposed CSR

framework takes PSO very close to the shared value concept where PSO can achieve both financial and social benefits.

The facilitators asked the participants if a follow up strategy was needed. The managers said that the idea was good and that follow up initiatives are welcome. Last but not least a voting process was carried by the researchers to know how many of the participants agree with the revised CSR framework. All of the participants raised their hands and agreed that something is better nothing.

Chapter 9. Conclusions and Recommendations

The lay out of the chapter is:

1. Introduction
   - Research gap
   - Objectives
   - Research questions and methods employed

2. Results and findings
3. Discussions briefly presented
4. Policy recommendations

9.1. Introduction

This chapter mainly presents overall conclusions and policy recommendations emerging from this PhD study. This study aimed at portraying how corporate managers in PSO understand CSR and identifying how they might change their CSR conception and decisions from a traditional philanthropic to a broader CSR approach which covers major other dimensions of CSR.

This study's set the core objectives include;

- To outline major dimensions and activities of CSR in Pakistan.
- To portrait perceptions of CSR managers about their practice in PSO.
- To identify challenges and opportunities for implementing CSR in PSO: Are managers of PSO willing to adopt a comprehensive CSR approach and change their CSR practices?

To achieve these objectives, the following central research questions were raised:

 I. What are major dimensions of CSR practiced in Pakistan?
 II. How do PSO managers perceive CSR both as practice and theoretical concept?
 III. What are challenges and opportunities for managers of PSO to adopt a more comprehensive CSR approach and change their current CSR practice?

This study employed a case study approach under which literature review, in-depth interviews, and action research were used as methods to collect empirical data. The conclusions are based on the conceptual landscape of CSR presented in chapter 4,

one published paper presented in chapter 5, interviews analysis (chapter 7) and findings of workshop based on action research (chapter 8).

9.2. The Research Gap Addressed in This Thesis

In the first chapter of thesis it was identified that Pakistan is confronted with a number of socio-economic and environmental problems. The empirical evidences were documented by the national institutions of Pakistan and some of the international institutions including World Bank, IMF, UNDP, and United Nations. Chapter 1 also revealed that Pakistani companies have not yet addressed the UNGC principles. The four major CSR clusters of UNGC were undertaken to see how the socioeconomic and environmental problems of Pakistan relate to UNGC. It was seen that none of the Pakistani companies adhere to UNGC in its true spirit. It was also identified that CSR in Pakistan is at an early stage and has not been developed in accordance UNGC guiding principles. A large body of literature was carefully reviewed and it was found out that a comfortable majority of Pakistani companies focus on only philanthropic aspect of CSR such as health, education, and community development.

9.3. Main Results and Conclusions

Results for each research question are presented below:

1. What are major dimensions of CSR practiced in Pakistan?

In order to address this question a comprehensive literature review was made. The literature was based on different key words that were used in the search engine 'Google Scholar' and hard copies of research journals, which include: "CSR" and "Definition. In total more than 1.6 million articles were found. Over 150 highly cited articles were selected, downloaded and read and reread several times for comprehensive review, in first instance. This searching helped in identifying the key concepts and dimension perspectives of CSR.

The literature review reported from in chapter 4 presented different CSR schools of thought. In instrumental CSR it was seen that businesses are established only for profit purpose and are least concerned with other social responsibilities (narrower CSR approach). The second school of thought suggests that businesses are not established only for profit making. Businesses have some social responsibilities that they need to adhere in their mainstream business. This school further added that making profits is not the only priority of firms. Firms are moving towards more sustainable businesses by addressing the social, environmental, and ethical considerations in their main stream businesses (broader CSR approach). As a result,

it was seen that managers', companies', and legal responsibilities can which help in initiating and implementing CSR.

It was also identified that Issue based CSR has been growing to streamline CSR endeavors. For example, the emergence of labor movements, consumer movements, and environmental movements and professionalism was noted as the major drivers for social change and social consciousness. In addition, it was observed that human rights, labor rights, air and water pollution, and corruption are increasing considerations among decision-makers of businesses and firms. Hence, it was noted that the shared value concept can help companies to achieve both social and financial objectives (see section 4.4.1).

The conceptual framework also presented engagement of stakeholders as an important element in the CSR framework. It was noted that stakeholder engagement is vital for CSR development and each group of stakeholder is also important for the success of the business. Each group of stakeholders has a unique importance for the success of the businesses. In the end, the chapter outlining the conceptual landscape of CSR presented Carroll's CSR theory comprising of economic, legal, ethical and philanthropic. It was noted that Carroll's CSR theory can be a guiding principle to adhere CSR activities in main stream business. Hence, it was noted that Carroll's CSR theory can be tested and extended owing to contextual setting. It was also noted that Carroll's theory can be used to relate the different CSR approaches under one framework.

To bridge the gap between CSR theory and local CSR activities in a publicly owned company in Pakistan chapter 5 presented the status and way forward for CSR I Pakistan (see section 5.3.2, 5.4.9, 5.4.9.1). The findings from the published paper reveal that CSR in developing nations particularly in context of Pakistan is philanthropic emphasizing on charities, donations, contribution in flood relief, and other community development contributions. It was also found that CSR in Pakistan starts with philanthropy and ends at community development with limited engagements. Social Community and business organizations value philanthropy more than other aspects of CSR. Hence, CSR in Pakistan is not yet practiced in its entirety.

9.3.1. Conclusions about First Research Question

Based on the findings following conclusions are drawn:

- CSR is a broad term and have different dimensions including a narrower versus broader approach. The narrower approach limits the company to stick to only earning profits. Whereas, the broader approach of CSR focuses on other social and environmental responsibilities of the companies,

- Issue based CSR focuses on the shared value concept where the companies together with society at large can achieve their long term goals and objectives.
- Stakeholders' approach of CSR emphasizes on the engagement of both internal and external stakeholders which helps companies to strengthen their CSR mechanisms.
- In the ethical approach of CSR the companies addresses the ethical responsibilities in their decisions and prefer to make right decisions reflecting larger interests of stakeholders or society as such.
- Islamic CSR is a broad concept which focuses on ethical, moral, social, and environmental aspect of businesses. Islamic CSR does not promote illegal businesses. Islamic CSR can serve as a starting point to contextualize CSR in a Pakistani context, as Pakistan is part of the Islamic cultural sphere.
- Carroll's CSR approach is comprehensive, and addresses the major CSR dimensions including economic, legal, ethical, and philanthropic. Carroll's CSR theory is a good guiding principle that companies in Pakistan can apply to reflection better on their CSR activities.
- Available CSR literature addressing CSR in the Pakistani context available is limited. Existing literature indicates that CSR is at early stage in Pakistan.
- Philanthropy CSR seems dominant among Pakistani companies.

II.   How do PSO managers perceive CSR both as a set of activities and as a theoretical concept?

In order to investigate this central research question, this study employed in-depth interviews from PSO managers. The interviews conducted were split into two phases (see chapter 7). Key informants were probed on their perceptions of the purpose of CSR, who is responsible for CSR initiatives, what constitutes CSR, managers' knowledge about Carroll's CSR theory, and socioeconomic and political challenges for CSR initiatives in in-depth interviews. In addition, in a second phase of interviews some additional themes were probed from the PSO managers which included; the focus areas of CSR, issue base CSR, stakeholder engagements, and broader perspective of CSR (ethical, sustainability, and Islamic CSR).

In-depth interviews helped in identifying knowledge among PSO managers. Interviews were recorded, transcribed, coded and themes were developed to answer the research question. The narrative analytical tool was used to analyze the data.

9.3.2. Results of Phase 1

During first phase of interviews, it was identified that managers had very little knowledge about the broader perspective of CSR and most of the managers were of the opinion that the purpose of CSR is to serve the communities. By large the first

phase of interviews conclude that all the managers perceived that the focused areas of CSR must be health, education, donations, charities, and other community development activities. Further, it was identified that particularly Pakistani public sector companies remain under severe sociopolitical influences which do not help and support to strengthen CSR (see chapter 7 and 8). Hence, it can be concluded from the first phase of interviews that the CSR approach in PSO is limited to only philanthropic and other discretionary related CSR activities.

9.3.3. Result of Phase 2

In the second phase of in-depth interviews with PSO managers (who were different from the first phase) it was also identified that managers possessed limited knowledge about the wider perspective of CSR and their understanding of CSR seemed very limited to only philanthropic contribution. Most of the managers were connecting CSR activities with health, education, relief efforts, environment, and other community development programs. The managers were also unaware about the theoretical concepts of CSR (see chapter 7 section 7.3.1). The in-depth interviews in conjunction with secondary data from PSO's website and policy documents were used for getting information about the case company's CSR activities. In chapter 6, it was found that the case company does CSR philanthropically and its CSR activities are mostly limited to health, education, flood relief, donations, and other community development programs.

In response to a question related to who is responsible for CSR initiatives it was found that it is the company's responsibility to initiative and implement CSR. It can be concluded that managers do not have sufficient power to make decisions as most of the public sectors organizations have a centralized approach to decision-making (see chapter 7, section 7.3.2). Similar findings were noted while asking the managers about what constitutes the primary areas of CSR. It was found that health, education, and other community development programs were the priority areas of CSR engagements in PSO.

Most of the managers were unaware of the theoretical concepts of CSR which also employs that managers are not oriented towards learning about the wider perspective of CSR. For example, most of the managers were unaware of Carroll's CSR theory and did not know about his CSR framework.

In response to issue base CSR it was found that managers viewed philanthropic CSR as their focused area. However, the managers also drew the attention to environmental concerns and suggested that developing countries are passing through with some serious socioeconomic and environmental problems. Similar findings were noted in chapter 1 where it was identified that Pakistan is confronted with severe socioeconomic and environmental problems (see chapter 1 section 1.1).

It was found that PSO managers were unaware about UNGC and its principles. However, response from managers reflected that signing in with UNGC can help PSO to strengthen and enlarge its CSR activities. The managers were of the view that the compact principles must be in accordance with local cultural perspectives. Chapter 5 has also presented similar findings where it is shown that UNGC can be effective for the Pakistani public and private companies to streamline and strengthen CSR activities in their mainstream business.

While enquiring about stakeholders' engagements in PSO it was found that PSO has engagement with its key stakeholders including customers, suppliers, government, and employees. However, the empirical evidence in chapter seven drew a conclusion that PSO has a long way to engage other stakeholders for example, civil society, NGOs, general public, and media. Similar findings were also seen in chapter 5 where it is identified that stakeholder engagement among Pakistani public companies is lacking and needs to be strengthened.

It was found that PSO has a set of business principles and ethical guidelines. According to the managers interviewed the ethical guidelines are being effectively implemented by PSO and every employee is bound to abide by certain codified laws. The similar findings were presented in chapter 4 (section 4.5.1) where it was identified that codes of ethics are helpful for the companies to do their business activities on moral grounds. Chapter 5 (see section 5.4.7) presented the literature which portrayed that the prescribed laws and regulations are necessary to conduct the business activities.

During in-depth interviews it was found that PSO believes in SD approach. The managers interviewed suggested that PSO is an oil marketing and distribution company that has vision to serve the society on a sustainable base. Most of the managers were of the view that PSO must address economic, social and environmental concerns in their business activities. The similar findings were noted in chapter 6. A detailed discussion was presented in chapter 4 (see section 4.4.2) where it was identified that companies under the SD flag must integrate the economic, social and environmental issues in their mainstream business.

In the end during the second phase of interviews the managers were asked about Islamic perspective of CSR. It was found that the managers were aware of Islamic CSR but their knowledge about Islamic CSR was not complete. This also employs that managers were not oriented to learning the broader views of CSR. A similar finding was presented in chapter 5 where along with other broader perspectives of CSR, Islamic CSR was discussed in detail. It was identified that the Islamic CSR pays more attention on the ethical domain of CSR. Illegal, unethical business practices, human rights and labor rights violations are prohibited according to the teaching of Quran. It was noted that Islamic CSR believes in promoting responsible

businesses which includes; human welfare, societal development, ethical business, and protection of the environment (see chapter 5 section 5.3.5).

9.4. Conclusion regarding the Second Research Question

The second research question was based on findings of the two phases of in-depth interviews conducted with PSO managers. The summary of conclusion of the first phase is;

- PSO managers possess little CSR knowledge.
- Philanthropic and other community related activities are treated as CSR.
- The company is responsible for CSR initiatives.
- PSO managers lack theoretical understanding of CSR.

The conclusion of the second phase of interviews is;

- CSR understanding is associated mainly with health, education, relief efforts, environment, and other community development programs.
- Philanthropy of CSR is seen as the focus of PSO.
- Managers possess limited knowledge about the theoretical CSR discourse.
- The company is responsible for CSR initiatives.
- There is a lack of empowerment of managers in CSR decisions.
- PSO is aware of socioeconomic and environmental problems of Pakistan and believes in more than profits.
- Managers possess lack of knowledge about UNGC.
- Primary stakeholders and their engagement in PSO seem dominant.
- Ethical, legal and environmental guidelines are available in PSO but are treated separately from the CSR framework.
- Managers know about Islamic CSR but are unaware of its applications.

III.   What are challenges and opportunities for managers of PSO to adopt a comprehensive CSR approach and change their current CSR practice?

Empirical evidence presented above suggests that CSR in Pakistan is passing through an early stage with limited CSR engagements. To identify what problems public companies of Pakistan face in initiating and implementing CSR, this study conducted a workshop with PSO managers to learn more about challenges, and possibilities managers' experiences. In addition, the idea of a future workshop with

PSO managers was to help and allow managers to generate more ideas and think out of the box and suggest a better CSR framework for PSO.

The workshop comprised of four phases and the findings of each phase is presented below:

9.5. First Phase of Workshop

In the first session a broad perspective of CSR was presented by the current researcher where he presented the major CSR perspectives including stakeholder approach, normative approach, issue-based approach, and Islamic approach. During discussion, it was found out that managers were comfortable with and supporting to philanthropic approach of CSR (see chapter 8, section 8.3.1). As the first session was a so-called critique or brainstorming phase and managers were asked to share and discuss the challenges they face in CSR initiatives. The following challenges were found:

- Socio-political Influence.
- Lack of stakeholder engagements.
- Lack of top management commitment.

Conclusions of first phase of workshop

- Philanthropic CSR seemed the dominating element in PSO.
- Sociopolitical influences are the barriers for CSR initiatives and activities.
- Stakeholders' engagement is lacking in CSR initiatives.

9.5.1. Second phase of workshop

The second session was based on CSR opportunities and challenges where the managers were presented for the ever increase importance of CSR on a global level. Few case studies were presented so that managers can generate more ideas about broader perspective of CSR. It was found that managers were keen to learn about United National Global Compact Principles (UNGCP), CSR reporting, and other perspective of CSR. However, it was found that public sector companies of Pakistan are under heavy influence of the government. It was identified that reporting of CSR activities on the websites can be problematic. It was identified that public companies of Pakistan including PSO comply with governmental rules and regulations (see chapter 8, section 8.4).

Conclusions of Second Phase

The conclusion of second phase of workshop is;

- Public sector companies are under governmental influences and the policies of government affects CSR functions.
- Managers learnt more about CSR and its applications and are eager to learn more.
- Managers learnt about UNGC and its principles.

9.5.2. Third Phase of Workshop

This session was aimed at presenting the changing phase of CSR for PSO. In this session a few official definitions of CSR were presented to the participants so that they can generate their own CSR definition. In addition, some case studies of companies were presented who had invested in CSR activities. The top Ten Indian Companies were presented to the participants so that they could identify the areas of CSR the Indian companies were engaged with. This idea went very well and the participants generated the priority areas of CSR and also developed three central definitions for PSO (see chapter 8, section 8.5). It was noted that managers wanted to contribute in the CSR development for PSO but the influence of management and its commitment towards CSR initiatives was noted crucial.

Conclusion of Third Phase

- CSR focused areas in PSO are health care units, support in education, and environmental initiatives.
- A notion of philanthropic CSR among managers is common.
- Community development programs under CSR framework are priority areas in PSO.
- Management commitment and leadership is important for CSR initiatives.

9.5.3. Fourth Phase of Workshop

The last phase of the workshop was based on a proposed action plan for developing the CSR framework of PSO. The plan was discussed with managers and the idea was to involve the managers to suggest changes and design their own CSR framework for PSO. The managers provided their input to the proposed CSR framework and suggested some changes (see chapter 8, section 8.5). During discussions it was found that most of the managers were associating CSR with philanthropic contributions. It was also found the CSR leadership and commitment is important for CSR initiatives. In addition, it was also found the companies policies and procedures are also important for CSR initiatives in PSO. It was identified that companies with CSR engagements can have both social and financial gains.

Conclusion of Fourth Phase

Based on the finding of the fourth session the following conclusive statements are drawn;

- Managers learnt more about CSR and its approaches.
- Managers believe in participation approach to learn about CSR.
- CSR leadership and commitment is believed as the driving force for CSR initiatives and implementations.
- Companies' policies and practices are affective for CSR initiatives.
- CSR engagements provide both social and financial benefits to companies.

9.6. Recommendations

In light of the conclusions presented above the following recommendations are made:

It can be seen that this PhD study investigated the CSR perception and possibilities of public companies of Pakistan and identified that CSR among Pakistani companies is at early stage and have not yet fully nurtured. The empirical evidences collected and literature studied particularly in Pakistani context have also portrayed that Pakistani companies are engaged in only philanthropic CSR (see chapter 2). The political and social problems were found not helping companies to fully develop their CSR activities. Pakistan is third world country and has some serious socio-economic and political problems. For example, human rights violations, labor rights violations, environmental degradations, and corruption have affected almost every sector. These problems are not helping the companies to fully develop (see chapter 1, section 1.1).

The understanding of CSR among the corporate leaders also gives the impression that they possess very little knowledge about wider perspective of CSR. Hence, based on the knowledge gap identified in the thesis and in research literature in general suggest that Pakistani companies need revisit their existing CSR frameworks. Hence, it is suggested that Carroll's CSR can help managers to learn more about CSR and its applications.

A reaction to the problems identified in the conclusions of each central research question was to formulate recommendations addressing the identified challenges. The suggested recommendations might help the Pakistani public and private companies in general and PSO in particular to strengthen and promote CSR in its entirety.

The PhD study's conclusions, generated by addressing its central research questions, suggest the following recommendations:

- PSO needs to move beyond philanthropic CSR approach as it is only a small fraction of CSR. The other major dimensions of CSR including economic, legal, ethical, social, and environmental need to be implemented into the mainstream business activities among public companies of Pakistan in general and in PSO in particular.
- PSO needs to broaden CSR framework to address other CSR dimensions including issues based, stakeholder engagements, value based, and Islamic CSR. These approaches can be brought into its mainstream activities.
- Islamic CSR must be theoretically described and located in a Pakistani context.
- PSO needs to focus on shared values concept (profit plus social concerns). This can help PSO to achieve both financial and social gains.
- Public-private partnership with stakeholders such as NGOs, civil society, media, and general public needs to be encouraged to engage every effort to streamline CSR initiatives to do better than before. The engagements of stakeholders might help PSO to avoid unnecessary political and Ministerial influences in its CSR activities.
- Support from the government can be very effective in promoting and strengthen CSR in PSO. Federal and Provincial governments should introduce legal and administrative framework to facilitate CSR operations of corporate sector.
- A commitment from corporate leaders can be effective to take necessary measurements to strengthen CSR activities. CSR training and empowering managers can help strengthening CSR in PSO and beyond. In addition, Motivation and rewards to managers can help strengthen CSR in PSO.
- PSO needs to focus on CSR reporting and Global Reporting Initiatives (GRI) can be used as guidelines for showing CSR activities on PSOs website.
- Adhering United Nations Global Compact policy guidelines can help PSO to strengthen CSR activities and can revive the traditional ways of doing CSR.
- Getting impressions from Carroll's four part CSR definition and fitting it in local contextual can be helpful for PSO to change its CSR framework.
- Future collaborations between researchers and practitioners can help PSO to revise or renew their existing CSR practices.
- More empirical research in the field of CSR in Pakistani context is needed.

In the end, this PhD study suggests that more empirical research with qualitative and quantitative tools of data collection and analysis is encouraged in the fields of CSR such as stakeholders' engagement, CSR and environment, CSR and ethics, CSR reporting, and Islamic CSR. A future research in these proposed areas of CSR might shed more light and bring more possibilities to strengthen CSR in a Pakistani context.

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Appendix A. Interview Guide

What are the major dimensions of CSR related to CSR practices in Pakistan?

- How do you define CSR?
- Which approach of CSR is used in PSO?
- Is CSR about philanthropic activities?
- What are the major CSR activities in PSO?

How do PSO managers perceive CSR both as a set of activities and as a theoretical concept?

- What is the status of stakeholder engagement in PSO
- Ethical and environmental Understanding among the managers
- Does PSO has Ethical policies
- Does PSO has Environmental laws and regulations
- Do you know about the United Nations Global compact Principles
- Do you believe that signing in with GC can help PSO to earn world reputation
- Do you know about Carroll's CSR theory?
- What Advantages and disadvantages do you see in Carroll's CSR

What are the barriers and opportunities for managers of PSO to adapt to a more comprehensive CSR approach or otherwise change their current CSR practice?

- What challenges managers face in CSR activities
- Do cultural and economic factors are the barriers for CSR activities?
- Do you suggest other dimensions of CSR?

Is there anything else that is important for this context which you would like to add?

Personal information:

Name

Designation

Date_____

Time _____

Place _____

Appendix B. CSR Activities in Selected Pakistani Companies

Name of the Company	CSR activities	Source
Pakistan Petroleum Limited	"education, health, infrastructure development, socio-economic uplift of disadvantaged communities"	http://www.ppl.com.pk/content/corporate-social-responsibility-overview [retrieved on 8 September 2014].
Shell Pakistan	A program of social investment; "health, education, welfare, community development, heritage and environment".	http://www.shell.com.pk/environment-society/society-tpkg/local-initiatives.html [retrieved on September 2014].
Pakistan State Oil (PSO)	Scholarship to students, flood reliefs and donations, Medicines to the hospitals, and other community building programs including " women Empowerment, Special Children Welfare Sports Development, relief Activities".	http://www.psopk.com/csr/csr_initiatives.php [retrieved on 8 September 2014].
Pakistan Air Line(PIA)	Social services, reaching out to help IDPs, support to NGEOs, Education, medical services for employees, the promotion of sports, and educational initiatives.	http://www.piac.com.pk/PIA_About/pia-about_CSResp.as [retrieved on 8 September 2014].
ICI Pakistan Limited	"health, education and environment protection"	http://www.ici.com.pk/sustainability/community-investment/ [retrieved on 8 September 2014].
Engro Chemical Pakistan Limited	"flood relief, flood rehabilitation, forest gradation program, water conservation, and community developments"	http://www.engropolymer.com/sustainability/corporate_social_responsibility/csr.php [retrieved on 8 September 2014].
Unilever Pakistan Limited	"Flood relief, environment protection, tackling deforestation and climate change, Improving sanitation, hygiene and access to safe drinking water"	http://www.unilever.pk/sustainable-living/ [retrieved on 8 September 2014].
National Foods Pakistan Limited	Awareness about the hygienic food and health to the people of Pakistan. CRS activities are; " Flood relief assistance, literacy program, water filtration, feed the	http://nfoods.com/contents/nfl-in-the-community/ [retrieved on 8 September 2014].

	children"	
Proctor and Gamble Pakistan	The areas of CSR activities include "health and hygiene awareness, flood relief, education"	http://www.eu.pg.com/en_US/sustainability/social_responsibility/index.shtml [Retrieved on 8 September 2014].

Appendix C. Email Archives

Mail from	Mail to	Dated	Content of the email
Mushtaque Ali (PhD scholar)	Shamail Shah	03-12-12	Regarding visit to PSO
Shamail Shah (General Manager, Training & Organizational Development)	Mushtaque Ali (PhD scholar)	07-12-12	Regarding access to office space in PSO
Shamial Shah	Mushtaque Ali (PhD scholar)	19-06-12	Regarding access to PSO
Anil Kumar (Secretary CSR Department of Marketing and communication)	Mushtaque Ali (PhD scholar)	10-05-13	CSR activities in PSO
Mushtaque Ali	Shamail Shah	08-12-2015	Discussion on workshop file
Mushtaque Ali (PhD scholar)	Shamail Shah, General Manager, T&OD Muhammad Nasir, DGM, T&OD	09-12-2015	A letter from supervisor to PSO
Mushtaque Ali (PhD scholar)	Shamail Shah, Muhammad Nasir (Deputy General Manger T&OD, PSO)	06-01-2016	A tentative proposal and time table for the future workshop of CSR
Mushtaque Ali (PhD scholar)	Shamail Shah, Muhammad Nasir	06-01-2016	A tentative proposal and time table for the future workshop of CSR
Muhammad Yousaf Suri (Executive – CC/Secretory CSR, PSO)	To all participants of CSR workshop including the resource persons Mushtaque, Ashiq, and Zahid	21-01-2016	CSR workshop
Mushtaque Ali (PhD scholar)	Muhammad Nasir, Mariam Shah, Hassan	10 -02-2016	Follow up strategy of CSR workshop and

	Saeed, Dr. Altaf		working definitions of CSR
Mushtaque Ali (PhD scholar)	Muhammad Nasir Khan	10-02-2016	Proposed CSR definition for PSO and future CSR frame
Mushtaque Ali (PhD scholar)	Mariam Shah, Deputy General Manager, Corporate Communication, & CSR chairperson	03-03-2016	Follow up strategy of CSR workshop
Mushtaque Ali	Dr. Altaf Hussain Soomro	15-03-2016	Documents of environmental laws
Mushtaque Ali	Muhammad Yousaf Suri, Shamail Shah, Muhammad Nasir, Hassan Saeed (Executive CC/ Corporate Communications)	21-03-2016	information about the participants of CSR workshop
Karamullah Shaikh (Manager of HS&E)	Mushtaque Ali	25-03-2016	Documents of environmental laws
Mushtaque Ali	Mariam Shah,	24-08-2016	Regarding UNGC
Mushtaque Ali	Ambreen Ali, Mariam Shah	25-08-2016	CSR reports and activities in PSO
Ambreen Ali (Senior Executive corporate communication & CSR Secretory, PSO)	Mushtaque Ali	25-08-2016	CSR activities in PSO
Mushtaque Ali	Shamail Shah	28-03-	Follow up strategy of CSR

| | | 2016 | workshop and CSR definitions. |
| Dr. Altaf Hussain Soomro (General Manger, Health Safety & Environmental, quality assurance, PSO) | Mushtaque Ali | 29-08-2016 | Documents of CSR and Relief activities |

Email Regarding the Schedule of Workshop

Sender	Recipients	Date and time	Content of email	Venue
Muhammad Yousaf Suri Training & Organization Development Pakistan State Oil Co. Ltd.	All the participants of workshop	27 January 2016 (1000 to 1600 hrs).	Workshop on "Corporate Social Responsibility"	1st Floor, Training & OD Conference Room, PSO House, Karachi

Appendix D. Major Themes Discussed With PSO Managers and Their Perceptions

Questions discussed with managers in phase: 1	Interview:1	Interview 2	Interview 3	Interview 4
Themes: 1 **What is the purpose of CSR activities?** - **Instrumental CSR** - **Business more than profit**	PSO serves both purposes, instrumental as well it feels moral responsibility to think beyond earning profits	PSO feels social and moral obligation and our CSR activities are beyond earning profits	PSO is engaged with philanthropic CSR activities which include contributing in education, health, and many other community developmental programs. It means the purpose of CSR is more than profits.	PSO does CSR activities to promote its brands and as a public entity it also serves the communities as well. It means the purpose of CSR in PSO is instrumental as well as business more than profits
Theme: 2 **Whose hold a social responsibility** - **Individual managers' responsibility** - **Companies**	Management of PSO is driving force to initiate and implement CSR. Legal framework is used to address the environmental related issues. And also employees of	Company is responsible for initiating and implementing CSR activities.	Company is responsible for CSR initiatives. Managers are directed to address the CSR activities.	It is the company's responsibility to address and initiate CSR activities. Our stakeholder including employees and shareholders have also important role in CSR

responsibility • **Legal responsibility**	PSO help in implementing environment and other activities too.	initiates CSR	initiatives.

Appendix E. A Summary of Major Themes Discussed with PSO Managers

Questions discussed in phase: 2	Interviewee:1	Interviewee:2	Interviewee:3	Interviewee:4
Themes: 1 What is the purpose of CSR activities? • Instrumental CSR • Business more than profit	PSO is oil marketing company and generates profit from its activities. PSO is also engaged with other social responsibilities.	The purpose of CSR in PSO is more than profits.	CSR activities at PSO employs that it is more than profits.	Both economic and more than profits.
Theme 2 Whose hold a social responsibility • Individual managers' responsibility • Companies	Management of PSO is responsible for initiating and implements CSR. PSO has Legal framework for environmental	PSO management is responsible for initiating and implementing CSR activities.	Company is responsible for CSR initiatives. Managers are directed to address the CSR	Company is responsible to address and initiate CSR activities. legal laws also help in promoting CSR activities

responsibility • Legal responsibility	related issues.			activities.
Theme 3 The focus of CSR activities in PSO: Issue-based approach Philanthropic and environmental approach	We are engaged with philanthropic CSR activities and are much concerned with environmental issues	Currently, we are doing philanthropic CSR and PSO has environmental laws	We are environmental friendly company and are well aware with issues for example, global warming, waste, health and safety of employees	We do philanthropic CSR activities and are using various environmental laws in our main stream business.
United Nations Global Compact Principles	I don't know much about UGC but believe that it is good for companies	Yes, I am aware of it and believe that policy guidelines of UNG can help in promoting CSR	Yes, I know about it and believe the signing in with UNG can be effective for PSO	Yes, I believe that we can learn from other institutes to come and help PSO to strengthen CSR

Stakeholder approach CSR	PSO is engaged with a number of stakeholder including employees, suppliers, and customers	Yes, PSO believes in stakeholders' engagements. PSO mainly addresses the interests of their internal and external stakeholders	Yes, PSO addresses the interests of stakeholders including customers, shareholder employees, and suppliers.	PSO has a range of stakeholders which include its primary and secondary stakeholders. But, we need to work more on stakeholders' engagement
Theme 4 Broader CSR approach: Ethical approach	PSO has a defined code of ethics which is signed by each and every Ethical policy guidelines exists in PSO	We try our level best to do these ethical practices here in PSO.	PSO has developed a strong ethical policy guideline which is applicable to all our employees.	PSO has ethical policy guidelines where every employee is obligated to abide by rules and regulations.
Sustainable Development	Our goal is to achieve our sustainable goals".	Sustainability is PSOs major goal. We achieve our goals with the help of addressing the	PSO participates in its sustainable activities.	PSO believes in SD approach.

		environmental and societal concerns.	
Islamic approach	Islamic countries including Pakistanis doing philanthropic CSR activities. The concept of Zakat is very closer to philanthropic CSR.	We are Islamic state and the concept of Zakat in Islam makes all of us obligated to give back to the society and support our communities	Islamic CSR focuses on helping the communities. The concept of Zakat is close to philanthropic

Appendix F. Schedule of Workshop

Date	Session-I	Tea Break and Socialization	Session-II	Lunch & Prayer Break	Session III	Session IV
27th January 2016	Brief introduction to the workshop. An Introduction to CSR. (Mushtaque Ali, PhD scholar, Aalborg University, Denmark The		Environmental aspect of CSR Dr. Zahid Ali Memon, Associate professor, Mehran University of Engineering and Technology. DR Zahid is B.E (Computer Systems), MUET, Jamshoro, 1997 M.Sc. (S&T Policy), SPRU, Sussex, Brighton, UK		CSR major dimensions in the light of Carrols theory of CSR. Benefits of CSR, by Mushtaque Ali How would the ideal CSR scenario PSO managers look? Discussions with participants on presented themes	CSR ACTION PLAN To begin CSR in PSO participant's views and suggestions for future CSR practices in PSO

understanding and views of PSO managers on CSR. And which model of CSR is being followed at PSO.	PhD (CSR), School of Management, BIT, China. Modern CSR and Globalization. Evidences from the best companies. Ethics and Social Responsibilities for the managers in 21st century. Dr. Ashiq Ali Jhatial, Professor, Institute of Commerce, University of Sindh, Jamshoro. Dr. Ashique is Postdoc from Bradford University School of Management, PhD from Bradford University School		Feedback of the managers on the presented action plan of CSR.

		A voting will be carried during this session. Notes/ tape recordings
	of Management, M. Phil, M.Com, and B.Com (Hons) from University of Sindh, Jamshoro, Pakistan	Discussions on the presented themes with the managers. Their Understanding about the presented themes. Facilitators: Mushtaque Ali, Dr. Ashiq Jhatial, Tania Mushtaque	Closing Remarks on the workshop, Mushtaque Ali
	Discussions: Participants/ managers to take their part in the research process where their views, perceptions, opinions, obstacles, and suggestions would be noted.		

Appendix G. A Letter for Conducting Workshop

The, General Manager

Training& Development and the Head of CSR department, Pakistan State Oil, Karachi, Pakistan

Subject: future workshop on CSR with PSO CSR managers

Dear Sir/Madam,

As per our telephonic conversation regarding conduction workshop with PSO managers, I am sending here a proposed one- day workshop on CSR tentatively to be held on 27th of January, 2016.

I as a resource person would take the opportunity to hold this workshop in the presence of Dr. Ashiq Ali Jhatial, Professor at Institute of Commerce, University of Sindh. Let me allow giving a brief introduction on the speakers' profile. Dr. Ashiq is a Professor and has produced the quality publications on CSR. He possesses a vast knowledge on the growing global trends in CSR practices. In addition to that he is authorized by the Higher Education Commission (HEC) as the Master trainer. Dr. Ashiq Jhatial will be the facilitator throughout this workshop. In addition to that Dr. Zahid A. Memon, has been invited to take one session on CSR. Mr. Memon is MSC from Sussex University, UK and PhD from China. Mr. Memon is Associate Professor in Mehran University and possesses expertise in the environment aspect of CSR.

The main purpose of holding this workshop is to make combined efforts with the PSO CSR managers for discussing the possibilities of understanding CSR in its entire mechanism. The combined efforts might help the managers to think beyond the traditional way of doing CSR.

I believe that being the large public Oil marketing company, PSO will fully cooperate in conduction this workshop. In addition, it will be highly appreciated if all the CSR related employees/managers participate in this workshop.

The overall discussion during the workshop will greatly help and support my empirical work which is very essential part of my thesis.

I look forward your kind and extended cooperation

Sincerely,

Mushtaque Ali,

Assistant Professor, IBA,

University Of Sindh, Jamshoro

PhD fellow,

Department of Development and Planning,

Aalborg, University, Copenhagen.