BUILDING CSR IN THE CORPORATE STRATEGY

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Abstract. The aim of the study is to build a model for the development of the comprehensive and integrative framework for a Corporate Social Responsibility (CSR) implementation in the corporate strategy. Due to pressing environmental, social and economic challenges facing our society today, the subject of CSR has become increasingly interesting for companies. A growing number of companies develop their corporate social responsibility in response to a variety of social, environmental and economic pressures. The goal is to send a signal to the different stakeholders (Freeman, 2001; Colombo & Gazzola, 2013a). The fundamental problem with CSR practice is that companies usually don't have a CSR strategy, but rather numerous disparate CSR programs and initiatives (Rangan, Chase & Karim, 2012). It is crucial that the companies carefully integrate CSR into their corporate strategies (Carroll & Shabana, 2010). The research is divided into two parts. The first part is theoretical and the second one is empirical. In the theoretical part we analyze the fundamental principles of Corporate Social Responsibility and the integration of CSR in the corporate strategy, analyzing the existing approaches to its implementation. The research question we pose is how a company can successfully carry out the integration of CSR into its strategic management. We consider five stages: informal and defensive CSR; charitable CSR; systemic CSR; innovative CSR and dominant CSR (Gazzola & Colombo, 2014a). This study shows, through a model, what path a company takes, what stages of CSR are in the path, the strategic logic of these stages and into the different challenges the company faces. The model is based on the organizational growth model by Greiner (1998), on the stage model for the development of corporate by Mirvis and Googins (2006) and on the stages of the development of CSR in corporate strategy by Molteni (2007). In the empirical part we have used an explorative case-study methodology to research the integration of CSR principles in corporate strategy models. This part is formed according to the synthesis of the theoretical framework, to better understand the development model of CSR into strategy, we consider two companies that have distinguished themselves for their CSR strategy in different way: Brunello Cucinelli and Nestlé. By planning out CSR as part of a corporate strategy, organizations can ensure that profits and increasing shareholder value don't overshadow the need to behave ethically to their stakeholders (Gazzola & Colombo, 2014b).

Keywords: Corporate Social Responsibility; corporate strategy; development; growth model; social challenges.

Introduction and methodology

The aim of the study is the proposal of comprehensive and integrative framework for a CSR implementation developed in the corporate strategy. The research shows, through a model, what path a company takes, what stages of CSR are in the path, the strategic logic of these stages and into the different challenges the company faces. The objective of the study can be met by answering the two corresponding research questions:

- How should the company integrate CSR into its strategy?
- When is it better to integrate CSR into the strategy?

A growing number of companies develop their CSR in response to a variety of social, environmental and economic pressures. The fundamental problem with CSR practice is that companies usually don't have a CSR strategy, but rather numerous disparate CSR programs and initiatives (Rangan, Chase & Karim,

2012). Considering the many drivers of CSR within a company, and the many different motivations underlying the various initiatives, it is crucial that the organizations carefully integrate CSR into their corporate strategies (Carroll & Shabana, 2010). Many companies are realizing that CSR is also a viable component of their overall business strategy, along with such traditional functions as marketing, branding, research and development, innovation, and operations. By planning out CSR as part of a corporate strategy, organizations can ensure that profits and increasing shareholder value don't overshadow the need to behave ethically to their stakeholders (Colombo & Gazzola, 2012).

The methodology in the elaboration of this article comes from the author's previous research, which formed the main part of the overall research. The new research was based on the previous one but we have applied and tested the model to some companies (Gazzola & Colombo, 2014a). The paper is divided into two sections: first one covers the fundamental theoretical principles and the second part is empirical. In the theoretical part, in order to build a coherent model of development, we reviewed pivotal literature within the areas of inquiry, based on a backward and forward searching strategy. The model is based on the organizational growth model by Greiner (1998), on the stage model for the development of corporate by Mirvis and Googins (2006) and on the stages of the development of CSR in corporate strategy by Molteni (2007). We used peer reviewed and practitioner-oriented journal articles, book chapters and working papers. In the empirical part we test the theoretical frameworks using a multiple case study approach (Eisenhardt, 1989) examining organizations that have successfully integrated CSR into their corporate strategy. This type of methodology proves appropriate for two reasons:

- the relevant literature is more concerned with the contributions of companies to social prosperity, than with the requirements and difficulties of applying the principles of CSR in practice;
- the few studies that treat CSR as a corporate strategy have no empirical basis and do not cover the entire process of strategic implementation.

To fill this void in the literature, we have analyzed the application of the model in two companies that had not a typical path for the process of CSR implementation in the business strategy. We focus on corporations that have successfully integrated CSR into corporate strategy to analyze how they have chosen to go about this integration process. The knowledge gained from the case studies improves the theoretical frameworks and suggests how, in practice, CSR can be integrated into corporate strategy.

Literature review

According with Freeman and Hasnaoui (2010, p.420) nowadays CSR is not yet a universally adopted concept as it is still understood differentially despite increasing pressures for its incorporation into business practices.

Simons (1995) argues that since management systems provide the tools that permit to choose, organize, deploy and monitor the strategy, managers use management systems to drive strategic renewal. The company that introduces the CSR into the companies' management systems should: a) give evidence of the 'real' will of companies to integrate CSR into their strategy; b) provide the means for effectively changing operational practices. Porter and Kramer (2002, 2006) and Galbreath (2009) consider the importance of the integration between strategy and society, and between competitive advantage and corporate social responsibility, proposing an analytical model based on the social impacts of the value chain and the role of corporate social responsibility in the competitive context.

Mirvis and Googins (2006) identify five stages of evolution in the process of integration between social responsibility and corporate strategy. Sharp and Zaidman (2010) analyze processes by applying Jarzabkowski's model (2005) to the integration of social responsibility into corporate strategy. The triangular model highlights the interconnected relationships among management, organization community and strategy. The interconnection among these three elements is expressed in the firm's routines and procedures and is aimed at reflecting the social values of management and social strategy into the firm's activities.

According with McKinsey (2009), it appears that although most executives agree on the strategic interest of CSR, none of them fully include CSR aspects when implementing business projects: the integration of CSR within management systems would remain weak. Despite the importance of management systems when integrating CSR into business, little research has been conducted on this topic (Adams, 2002; Berland & Essid, 2009; Norris & O'Dwyer, 2004).

The relationship between business and society

The increased attention on CSR is a result of pertinacious work by governments, media and NGOs, holding, large corporations, responsible for the societal and environmental consequences of their business practices (Porter & Kramer, 2006). There are many factors that fully or partially influenced the increase of the attention on CSR. The main important drivers of CSR are:

- 1. Ecological Sustainability. Pollution, waste, natural resource depletion, climate change and the like continue to increase the CSR discussion and heighten expectations for proactive corporate action. (Werther & Chandler, 2013).
- 2.Globalization. The multinational corporations increase their power and increased their responsibility. Globalization has fueled the need to filter all strategic decisions through a CSR lens to ensure optimal outcomes for different stakeholders. (Werther & Chandler, 2013).
- 3. Social media. The technology development gives citizens immediate access to transparent information and news at the click of a computer key. Through the Internet and other electronic mediums the flow of information has shifted back to the stakeholders giving them a beneficial influence. (Werther & Chandler, 2013).
- 4. Reputation. Honest CSR is a way to protect the reputation, company image and the brand. The brand depends on public perception of the corporation (Kramer & Porter, 2006; Werther & Chandler, 2013).
- 5. Moral Obligation. Companies adopt CSR because they believe that they have a responsibility to be a good citizen and "do the right thing" (Kramer & Porter, 2006).
- 6. Sustainability. Meeting the needs of a present without compromising the ability of future generations to meet their own needs (WCED, 1987). The companies focus on environmental and community management because they belief that it will beneficial for the company in the long run (Kramer & Porter 2006).
- 7. License to operate. A great number of companies engage in CSR only because they are forced to follow regulations and obtain permissions from government, communities, or other relevant stakeholders. (Kramer & Porter, 2006).

We can consider CSR like a concept by which companies integrate the principles of social and environmental responsibility in their operations as well as in the way they interact with their stakeholders. This definition has two perspectives:

- social and environment responsibility in their operations requires internal change processes to integrate the principles into business operations;
- interactions with stakeholders require stakeholder engagement (Zollo et al., 2009).

In the current business environment, CSR has become not only the "right thing to do", but it has also become the "competitive" thing to do.

The frontiers of corporate social responsibility are moving into a focus on a relationship between business and society. It is a new way of looking at the companies and their role in society, both in practice and in management education (Waddock & McIntosh, 2009). Management education, which has been criticized in the financial crisis period, has an important role to play, but in a changed form. Corporate responsibility is becoming a social movement (Ditlev-Simonsen & Gottschalk, 2011). The foundation of CSR actually refers to the role of business in society, and to management practices that have a positive impact on society and environment (European Commission, 25/10/2011). We are assisting to an increasing of the demand for transparency and to growing expectations that corporations measure, report, and continuously improve their social, environmental, and economic performance. As it was just noted, we are passing form a conception that perceives CSR as an obligation to one that recognizes CSR as a strategy with opportunities to exploit (Colombo & Gazzola, 2013b).

The stages of development of CSR in the strategy

Most companies already work with CSR indirectly and the integration process is therefore more about structuring it, put it into standard procedures. To ensure success, the change has to be driven by top management so that CSR is put on the corporate agenda. It is important to incorporate CSR in the formulation of the vision, mission and values of the organization. By linking CSR to the values of the organization, it becomes part of the corporate culture and thereby a natural part of the activities. Integrate CSR into the corporate strategy is an opportunity offered by the development of corporate strategy aligned with business goals, deeply rooted in the principles and values of corporate social responsible (Ganescu, 2012). If a company builds a business strategy to align economic, social and environmental performance to long-term business values, corporate social responsibility becomes part of the business and gives long-term value for the company and for the society (Rochlin et al., 2005, p.8).

Where negative perceptions of organizations prevail, brand boycotts often follow as consumers, particularly in wealthy industrialized countries, seek to punish parent organizations. But here in lies an opportunity for a new approach to competitive strategy based around social resources. (Meehan, Meehan & Richards, 2006). Social Responsibility cannot be just a response to problems when they arise. Only if the company includes social responsibility since its foundation in the business strategy, social responsibility, as a concept, is integrated into daily decisions making.

Preferably, to obtain best results CSR should be aligned with the company's specific corporate objectives and core competencies. Companies, integrating the CSR into strategy, maximize the value of corporate responsibility commitments. The identification of critical stakeholders, the definition of objectives in order to satisfy them, and the utilization of a reporting tool are crucial steps to integrate the CSR into strategy. Companies that are comparable in terms of size and power, and are influenced by the same external conditions, choose different CSR programs and initiatives or social responsibility strategies. This choice may be influenced by various pressures and incentives, which generate innovation pressure, as a first step in implementing the strategy (Van Bommel, 2011, p.900) or even by local or national perception of the impact of these strategies. Than the drivers of CSR influence in different way the companies.

It's possible to identify 5 stage of the integration of the CSR in the strategy (Figure 1). The figure shows how the development of CSR is linked to the corporate culture and the transition from one stage to another (Greiner, 1998) is determined by changing the management culture.

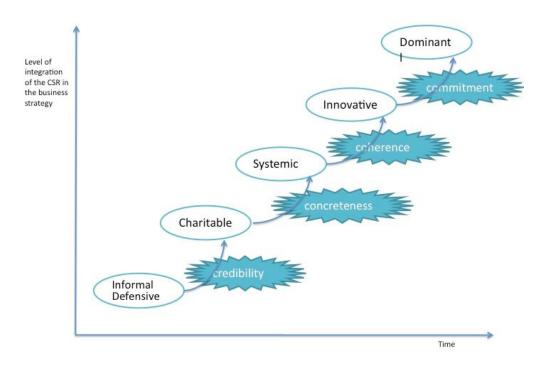


Figure 1. 5 stages of development of the CSR in the strategy (adapted and integrated from Molteni, 2007 and from Mirvis & Googins, 2006)

Below we describe the 5 stages of development of CSR:

- 1. Informal and defensive CSR. The complexity of the integration of the CSR in the strategy depends on factors such as the size of the enterprise and the nature of its operations. For most small and medium-sized enterprises, especially micro-enterprises, the CSR process is likely to remain informal and intuitive. In other companies the CSR practices, which are typically limited, are undertaken only if and when it can be shown that shareholder value will be protected as a result (Visser, 2010).
- 2. Charitable CSR. A company supports various social and environmental causes through donations and sponsorships, for community groups or civil society organizations. The company starts to use communication tools such as sustainable report.
- 3. Systemic CSR. CSR is focused at the micro level, supporting social or environmental issues that happen to align with its strategy, but without changing that strategy
- 4. Innovative CSR. The CSR focuses its activities on identifying and tackling the root causes of our present unsustainability and irresponsibility, typically through innovating business models, revolutionizing their processes, products and services and lobbying for progressive National and international policies. At this stage the process of integration of CSR into the strategy is completed. CSR focuses on understanding the interconnections of the macro level system society and ecosystems and changing its strategy to optimize the outcomes for this larger human and ecological system.
- 5. Dominant CSR, it's relating the CSR activities to the company's core business often through adherence to CSR codes and implementation of social and environmental management systems, which typically involve cycles of CSR policy development, goal and target setting, programmed implementation, auditing and reporting (Gazzola & Colombo, 2014a).

Brunello Cucinelli: the humanistic enterprise

Brunello Cucinelli is the President and Managing Director of Brunello Cucinelli SpA, a company famous the world over for its production of cashmere apparel, which are exported throughout Europe and to the United States, Japan, Russia, and the Far East. Brunello Cucinelli SpA carries on operations in the

world's principal cities with 1.000 points of sale in multibrand stores and around 80 monobrand boutiques, over 750 employees, and a turnover of which three quarters come from international markets. His entrepreneurial story began in 1978, at the age of 25, when he opened a small 40m² workshop. Throughout the 1980s the business grew and developed. Now the Brunello Cucinelli brand is at the top of the luxury pyramid for the cashmere of Italian quality. It is internationally recognized as one of the prime examples of "absolute luxury". It combines superb Italian manufacturing with an ability to be innovative and to set trends while preserving distinctive taste and style focusing on a luxurious casual-chic total look.

The ethical, humanist-inspired entrepreneurial model places people at the center of the production process. It encourages the creativity of each worker and simultaneously develops within them a sense of profound participation in the group's success and goals. This commitment is shared on all levels of the company and with outside contractors and clients around the globe who are extremely loyal and who trust the company (www.brunellocucinelli.com). He is persuaded that culture is central to the production of beautiful things. He restored the medieval village where the company is headquartered and also built a theater there. His notion of "the humanistic firm" is based on the following business model: a third of the profits go to employees (who are paid wages and salaries higher than the industry average), a third to the community, and a third is retained as entrepreneurial profit on the investment made. This approach has paid off handsomely in market terms, since the company has managed to grow during the crisis. Earnings have grown in parallel with reputation. (Corbellini & Marafioti, 2011). The business is run on the philosophy of "supreme good" for the workers and the environment in which they work and not just for the profit. Cucinelli defines the business as "giving business a meaning that goes beyond profit and reinvesting to improve the lives of workers, to enhance and restore the beauty of the world." Cucinelli certainly practices what he preaches, gaining favorable coverage. Interestingly, the designer believes that his business model is mandated by the consumer, despite the fact that the fashion industry has traditionally been seen as ambivalent towards CSR. "Luxury consumers want to know, or will want to know, that their goods are made humanely." (Cross, 2013). Cucinelli is an enterprise in which the orientation to CSR is part of the genetic heritage of the company from the beginning for the presence of a strongly leadership sensitive to social and environmental issues. If we consider the model of 5 stages of development of the CSR in the strategy, we can consider that Cucinelli is undertaking the fifth stage of the development where CSR is dominant.

Nestlé: the exchange of strategy

In this case study we consider a company that start his CSR strategy in different way than Cucinelli. In March 2010, the environmental organization Greenpeace has denounced Nestlé for using palm oil used for the production of Indonesian snacks. On the website of Greenpeace appeared a Facebook campaign to save the complaint - Indonesian forests and habitats of orangutans. The environmental organization has revealed that the products of the Swiss group, including snacks chocolate KitKat, was contained palm oil from areas at risk of Southeast Asia and the Indonesian obtained supplies from a supplier who behaved in an unsustainable way. After the complaint appeared on Facebook and Twitter several protest groups who supported the Greenpeace campaign against Nestle. The corporation has defended itself by saying that he used only 0.7% of global palm oil Greenpeace has released a touching video on YouTube. Nestlé initially responded by requiring the removal of the video from YouTube, citing copyright. This has led to a series of criticisms on social media and made sure that grew curious about the video that appeared on YouTube and within hours was seen 180.000 times globally.

The challenge for Nestlé has been twofold. They had to limit the damage in the immediate and longer-term deal with the problem of supply of palm oil. It was to turn the reputational risk (Gazzola, 2007; 2012) into an opportunity. The strategy followed by Nestlé was to not try to control social media conversations but adjust their approach. First, to deal with the damage of short, Nestlé has suspended supplies of palm oil from the Indonesian company and requested a meeting with Greenpeace in which he presented the details of its new supply chain of palm oil. Nestlé has also joined the Roundtable on Sustainable Palm Oil a partnership of companies and other entities designed to eliminate the production unsustainable. Nestlé had set up a "digital acceleration team" as part of Nestlé's efforts to monitor social

media sentiment 24 hours a day. When the team sees problems, the communications unit co-ordinates the company's engagement with the relevant parties, such as suppliers, campaigners, governments and consumers. (Ionescu-Somers & Enders, 2012). Nestlé now has a goal of using only palm oil certified as sustainable by 2015. In the strategy of Nestle now there is talk of creating shared value, appears on the website the following statement: "Creating Shared Value is a fundamental part of Nestlé's way of working and focuses on specific areas of activity of the company - call nutrition, Water Resources and Rural Development - in which there is a greater potential for creating value for both the joint company for the shareholders" (www.nestle.it). In addition, Nestlé, in order to ensure a successful long-term objective, creates value not only for shareholders but also for the society in which it operates. It is what is called Creating Shared Value. This is not philanthropy, but an integral part of their business strategy: to create value for their shareholders and their company, intend to create value for the communities in the countries in which it operate, from farmers to employees, up to their consumers (Colombo & Gazzola, 2013a). A necessary condition for the Creating Shared Value is demonstrate responsible behavior or ensure compliance with the Nestlé Corporate Business Principles, national legislation and international standards and ensure that our activities are environmentally sound, socially just and economically viable. Nestlé has begun the process of development of CSR in response to a situation of crisis related to environmental scandal. Therefore the company decides for a development integration accelerated of CSR into the strategy, burning stages of the proposed model.

Conclusion and implication

The model is focus on developing and integrating CSR objectives into corporate strategy and it becomes a driver of its development. The model shows an incremental approach. Not always the evolutionary path follow exactly the stages. The CSR is a maturation process inside of an organization. The phases of the model show a typical journey. There are companies jumping phase of the model because they have to react to a crisis and companies that have CSR in their culture from the beginning. The cases analyzed showed that the model could be used also to understand in what stage of development the companies are (Table 1) and what was the evolutionary path.

Table 1. Stage of CSR for Brunello Cucinelli and Nestlé

	Nestlé	Brunello Cucinelli
Stage of CSR		
Informal/defensive	defensive 2010	
Charitable		
Systemic		
Innovative	nowadays	
Dominant		from the beginning
Modus operandi		
Ad hoc interventions	2010	
Community programmes		
Stakeholder engagement		
CSR is completely in the strategy	nowadays	
CSR is in the company culture		from the beginning

The experience of Brunello Cucinelli shows the orientation to CSR from the beginning for the presence of a strongly leadership sensitive to social and environmental issues. The CSR has undergone changes over the years but the initial stages of the model have been skipped.

Nestlé, instead, approached the CSR to respond to a crisis. Nestlé responded to a catastrophic event from the environment by initiating a process of development of CSR in forced marches. The company could

not implement CSR gradually and has had to implement a development accelerated CSR in corporate strategy by combining the stages of the model.

The model allows to:

- see at what stage of development of CSR is the company and
- see if there are conditions for the next stage.

The model also shows that the socially responsible actions should be designed into the corporate strategy, as they can contribute significantly to the generation of the wealth of intangible assets, which are the foundation of competitive advantage of modern enterprises. Problems generated by not integrating socially responsible practices into the corporate strategy can be noticed when assessing the costs and benefits of implemented projects, in the selection of technology, in the relationship with community, and in the structure of incentives for performance.

The resources spent on public policy for the community in this context are "an investment for the future".

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