



The role of organizational context in NGO employees' level of engagement with CSR

– a case study of WWF-NL

June 4th, 2023

Joosje Overgoor - S5180112
Sustainable Entrepreneurship Project

MSc Sustainable Entrepreneurship
University of Groningen, Campus Fryslân
Supervisor: Emma Folmer
Co-assessor: Arianna Rotulo

ABSTRACT

Employees' engagement with Corporate Social Responsibility (CSR) is crucial for its successful implementation. However, previous studies have shown variations in individual engagement with CSR and even a lack thereof, underscoring the importance of understanding the factors that influence employees' level of engagement with CSR. Non-Governmental Organizations (NGOs) provide an interesting context to study this phenomenon, as, despite their mission-driven nature, they often fail to successfully implement CSR. Moreover, the motivation of NGO employees to address social issues does not always lead to active involvement in CSR. Through a qualitative case study conducted at the World Wide Fund for Nature in the Netherlands, utilizing in-depth interviews, this study focuses on organizational factors shaping employees' level of engagement with CSR in NGOs. This addresses a gap in the existing CSR literature that primarily focuses on for-profit contexts and enables practitioners to enhance employee CSR engagement, increasing the successful implementation of CSR within organizations. Findings reveal varying levels of engagement, ranging from passive contribution to active initiation, and promotion of CSR initiatives. Key factors influencing those levels include organizational CSR culture, CSR intervention design, employee perceptions, observed benefits, and personal commitment, with the latter two factors exerting a substantial influence that outweighs barriers posed by other factors.

Keywords: Corporate Social Responsibility (CSR), Employee engagement, Non-Governmental Organizations (NGOs), Organizational context

TABLE OF CONTENTS

| | |
|--|-----------|
| INTRODUCTION | 5 |
| LITERATURE REVIEW | 8 |
| <i>NGOs and CSR.....</i> | <i>8</i> |
| <i>Levels of employees' engagement with CSR</i> | <i>9</i> |
| <i>Organizational factors contributing to employees' levels of engagement with CSR</i> | <i>10</i> |
| Organizational CSR culture | 11 |
| CSR intervention design..... | 12 |
| Employee perceptions of organizational CSR..... | 13 |
| Observed benefits of CSR participation..... | 13 |
| METHODOLOGY | 14 |
| <i>Research design.....</i> | <i>14</i> |
| <i>Contextual background</i> | <i>15</i> |
| <i>Participants</i> | <i>15</i> |
| <i>Data collection</i> | <i>16</i> |
| <i>Data analysis.....</i> | <i>17</i> |
| <i>Ethical considerations</i> | <i>18</i> |
| FINDINGS..... | 18 |
| <i>NGO employees' levels of engagement with CSR.....</i> | <i>18</i> |
| <i>Factors contributing to NGO employees' level of engagement with CSR</i> | <i>19</i> |
| Organizational CSR culture | 20 |
| CSR intervention design..... | 21 |
| Employee perceptions of organizational CSR..... | 22 |

| | |
|--|-----------|
| Observed benefits of CSR participation..... | 23 |
| Personal commitment..... | 24 |
| DISCUSSION..... | 24 |
| CONCLUSION..... | 27 |
| <i>Knowledge contributions.....</i> | <i>28</i> |
| <i>Recommendations for practice.....</i> | <i>28</i> |
| <i>Limitations and future research.....</i> | <i>29</i> |
| <i>Reflection on transdisciplinarity.....</i> | <i>31</i> |
| REFERENCE LIST..... | 32 |
| APPENDICES..... | 42 |
| <i>Appendix A. Overview of the participants.....</i> | <i>42</i> |
| <i>Appendix B. Interview guide.....</i> | <i>43</i> |
| <i>Appendix C. Transcripts of the interviews.....</i> | <i>46</i> |
| <i>Appendix D. Data structure: levels of employee engagement with CSR.....</i> | <i>47</i> |
| <i>Appendix E. Data structure: factors contributing to employees' levels of CSR engagement....</i> | <i>48</i> |
| <i>Appendix F. Information sheet.....</i> | <i>52</i> |
| <i>Appendix G. Informed consent forms.....</i> | <i>53</i> |

INTRODUCTION

Although organizations set admirable goals for Corporate Social Responsibility (CSR), its success ultimately depends on employees' engagement with it (1). CSR represents a company's commitment to go beyond profit-making and take responsibility for the impact of its operations on society and the planet (2). The involvement of employees in CSR is crucial as it ensures that CSR efforts go beyond mere surface-level actions and instead become ingrained in the organizational culture and identity (3,4). Accordingly, Collier et al. stated that "it is the employees [...] who carry the main burden of responsibility for implementing ethical corporate behavior [...] and] the achievement of those outcomes will largely depend on employee willingness to collaborate" (5, p. 19). Rodrigo et al. (6) further underscored the growing reliance of organizations on employees' engagement with CSR to develop and implement CSR initiatives, referring to employees as ambassadors for enacting CSR. Hence, existing studies conceptualize employees as key stakeholders in CSR's successful implementation (1,7,8).

Considering its importance, there remains a relative dearth of research on employee engagement with CSR (6,9–12). Existing studies primarily focus on ways to engage employees through CSR (13–15). Moreover, the examination of employee CSR engagement is often approached from an institutional or organizational perspective (16), which wrongly assumes homogeneity among employees, thereby neglecting substantial variations in individual engagement with CSR (6,9,16). Accordingly, a more bottom-up approach is necessary to capture the diversity and individual differences in employee CSR engagement (17). Furthermore, organizations frequently have different expectations for their employees' engagement regarding social responsibility compared to what happens in practice (9). Moreover, a lack of engagement by numerous employees in CSR initiatives has been identified by previous research (18). Therefore, it is important to get an understanding of the factors that contribute to employees' varying levels of engagement with CSR. Prior studies (6,9,19–21) in

this area primarily focused on assessing individual employees' engagement with CSR as an outcome of personal (e.g. sense of social justice) and/or organizational (e.g. culture) factors, often conducted within a for-profit context. However, the relationships between these factors and employees' level of engagement are not yet fully understood (16). Moreover, such factors are often context-dependent, prompting Hejjas et al. (16) to call for an analysis of CSR and employee engagement from a different contextual perspective.

In line with this suggestion, it is worth noting that while CSR is firmly established among private-sector businesses and as such, most of CSR research has focused on such businesses, Non-Governmental Organizations (NGOs) are increasingly recognizing the significance of CSR in relation to their operations (22). NGOs are non-profit, resource-dependent organizations "whose primary aim is to promote common goals at the national or the international level" (23, p. 282). The applicability of CSR to NGOs is still debated. Some scholars argue that NGOs prioritize social needs over profit and therefore do not have to discuss their social responsibility (22,24,25), whereas others contend that NGOs' involvement in social activities and philanthropy creates a connection with CSR (26). Regardless, NGOs are driven to pursue CSR due to stakeholder pressure, including the need to secure donations (24). The growth in size and complexity of NGOs, accompanied by the expansion of their programs and the pursuit of more ambitious goals (27), can create additional negative effects (e.g. extra pollution from increased air travel) on society and the planet (28). Consequently, to uphold their principles and maintain their credibility (29), it becomes crucial for NGOs to take responsibility and align CSR initiatives (e.g. kilometer limits for air travel) with their social mission (30). However, NGOs often fail to effectively implement CSR initiatives (24). This can be attributed to the fact that while NGO employees are generally highly motivated to address social issues (31), it does not necessarily guarantee their engagement with CSR (9).

Therefore, it is interesting to examine the factors that drive or hinder employees to engage with CSR from an NGO perspective, with a focus on organizational factors due to the unique organizational features of NGOs compared to for-profits regarding CSR (24). Hence, this study aims to identify the factors influencing CSR engagement at an organizational level within NGOs, while considering individual differences in engagement levels. Accordingly, the research question is: *How does the organizational context contribute to NGO employees' level of engagement with CSR?* To explore this relationship, a single case study approach is adopted, utilizing in-depth semi-structured interviews with employees of the World Wide Fund for Nature in the Netherlands (WWF-NL). Subsequently, this study fills gaps in the literature on CSR, employee engagement, and NGOs, enhancing the understanding of the organizational factors that influence CSR engagement among NGO employees. Additionally, this study shows how these factors differ from or overlap with those identified in for-profit contexts and introduces additional factors specific to NGOs. For practitioners, this study provides empirical insights and guidance to enhance employee engagement with CSR, thereby increasing the likelihood of successful CSR implementation within organizations (1,7,8).

The remainder of this study is structured as follows. The next section provides an exploration of NGOs and CSR, different levels of CSR engagement, and the organizational factors that influence them. Subsequently, the adopted methodology is described. The findings are then presented, followed by a discussion that interprets the results in the context of existing literature. Finally, the conclusion section includes an answer to the research question, knowledge contributions, practical implications, limitations, and future research recommendations.

LITERATURE REVIEW

NGOs and CSR

NGOs are societal actors without official government members. With a formal organizational structure, they make an impact by promoting common goals at a regional, national, and/or international level. While professionalized, they are non-profit and maintain independence by relying on membership fees and private donations. NGOs vary depending on the level and type of operations, scope, and focus (23). For example, ‘More Africa’ is a regional NGO based in Paje, Zanzibar, which focuses on assisting children and young adults with disabilities (32). In contrast, ‘Greenpeace’ is an internationally oriented NGO dedicated to addressing environmental issues (33).

NGOs are often perceived as watchdogs for sustainable development in for-profits (34). However, for NGOs to effectively address societal issues and make a lasting impact, they must take responsibility for the consequences of their actions (24). This is where CSR comes into play. Engaging in CSR allows NGOs to enhance their reputation (35,36), legitimacy (37), and relationships with external (38–41) and internal (38,41–43) stakeholders. Moreover, CSR can lead to reduced financial risks (44) and efficient resource allocation (45). Ultimately, CSR enables NGOs to create long-term value (46).

Despite extensive scholarly study (47), CSR remains an ambiguous concept (48), and defining CSR for NGOs has been a persistent challenge in previous research (22). Therefore, this study builds upon the most comprehensive definition available in the literature, which incorporates 110 for-profit interpretations and is acknowledged by other scholars (49–51): “CSR implies that firms must foremost assume their core economic responsibility and voluntarily go beyond legal minimums so that they are ethical in all of their activities and that they take into account the impact of their actions on stakeholders in society, while simultaneously contributing to global sustainability” (2, p. 1433). In essence, CSR involves

taking responsibility for all actions of an organization, including those of its employees, that affect society and the planet within the sphere of the organization's influence. CSR activities are singular initiatives that contribute to fulfilling that responsibility (16). Although specific CSR activities may vary, some common practices include waste elimination, resource minimization, carbon footprint reduction, staff development (52), bicycle commuting programs, volunteering, and fundraising (16). Despite limited studies on CSR in the context of NGOs, it is evident from CSR reporting that NGOs engage in activities related to environmental (e.g. energy consumption), social (e.g. non-discrimination), and/or economic sustainability (e.g. resource allocation) (24), which are similar to those of businesses. However, for NGOs, these activities are not optional concerns but are integral to their focus on the common good (22). Hence, even though the for-profit CSR concept may require adaptations due to the unique goals and priorities of NGOs, its core principles remain applicable (24).

Levels of employees' engagement with CSR

Prior studies have consistently demonstrated that employees are key stakeholders in the successful execution of CSR activities (1,7,8). Therefore, employees' engagement with CSR is crucial (1,9,16). Employee engagement has been conceptualized in different ways, varying from dedicated willingness to a positive state of mind, and the opposite of burnout (53). In general, scholars (6,9,16,19,20) view it as a multifaceted concept and came to an agreement that engagement with CSR differs among employees. Therefore, building upon the conceptualizations by Nejati et al. (4) and Saks (54), employee CSR engagement can be defined as the level to which an employee is involved, satisfied, and enthusiastic towards their company's CSR activities.

While distinguishing what influences employees' level of engagement, ranging from job perceptions and individual values to a sense of social duty and organizational culture, previous studies (6,9,19–21) categorized employees' level of CSR engagement into low,

medium, or high: (i) apathetic and dissident employees who have no or low engagement, (ii) frustrated, conformist, and indifferent employees who have passive or medium engagement, and (iii) enthusiastic, active, idealistic, and committed employees who have high engagement.

Organizational factors contributing to employees' levels of engagement with CSR

Organizations can create a fitting environment that encourages employees to engage with CSR (55). While scholars have proposed various aspects that should comprise such a context, such as benefits (21), alignment of values (56), fairness of initiatives (57), and involvement (55), Hejjas et al. (16) identified a combination of similar organizational factors to be effective. They state that on an organizational level, employee engagement is driven or hindered by the organizational CSR culture and the intervention design of CSR, whereas on an individual level, engagement is driven or hindered by employees' perceptions of organizational CSR and their observed benefits of participating in CSR. It should be noted that although these factors are categorized into organizational and individual-level factors, they all stem from the organizational context in which the employees find themselves. Moreover, each factor is comprised of various underlying aspects which could drive both engagement and disengagement with CSR, since what drives one person might discourage someone else. Notwithstanding, a lack of drivers to engage does not automatically result in disengaging with CSR (16).

Given Hejjas et al.'s (16) comprehensive understanding of the organizational context, this study conceptualizes the factors identified by them as key contributors to employees' level of engagement with CSR. To enhance this conceptualization, additional perspectives from other scholars are incorporated, shedding light on the underlying aspects that shape these factors. All organizational factors identified in the literature can be summarized as presented in Figure 1 and are explained in the following sections.

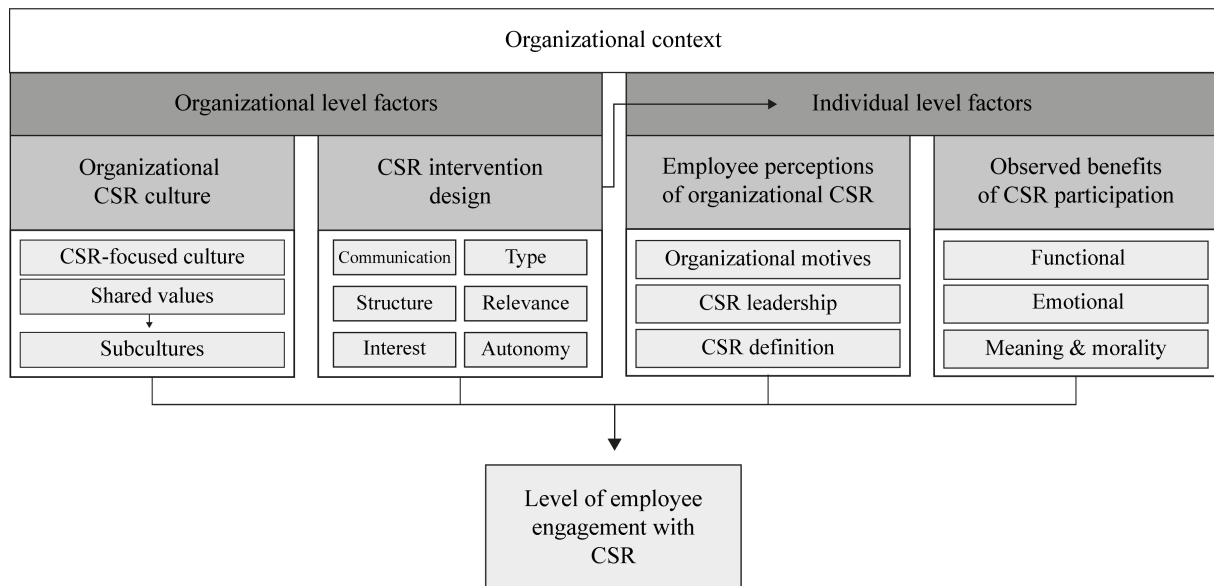


Figure 1. Conceptual framework.

Organizational CSR culture

The organizational CSR culture encompasses the values, beliefs, and behaviors that guide and shape an organization's approach toward CSR and the expectations placed on employees (16). A *culture focused on CSR* often encourages employees to adopt sustainable practices as it leads to employees becoming fully immersed in CSR initiatives. As a result, employees naturally embrace CSR behaviors, making them an integral part of their everyday work (9,58). Therefore, organizations, including NGOs (59), tend to recruit personnel prepared to participate in CSR initiatives (60). *Shared values* are critical in engaging employees in CSR (56), as employees who identify with the organization by sharing the same values are more inclined to advocate its goals (16). Especially in NGOs the values of employees tend to align with the organization's values due to the altruistic purpose of an NGO (61). Yet, value congruence can limit diversity, creativity, and productivity (62). Moreover, culture is not always uniform across all employees, meaning that *subcultures* of small clusters of employees who have distinctive sets of values, beliefs, and attributes that differ from those of the larger organizational culture exist (63). These subcultures affect how employees perceive and fulfill their responsibility towards CSR, as not sharing the same values can lead to feeling disconnected from the organization's culture. Thus,

when CSR is enforced through CSR-focused cultures that suppress individuality, it may lead to undesirable consequences, such as taking time off work or retaliating (16).

NGOs often exhibit a strong relationship between organizational culture and operational effectiveness as they possess, with exceptions acknowledged, cultural traits such as shared commitment to a social mission, participatory decision-making, and a focus on social and/or environmental impact (64). These traits tend to contribute to a sense of ownership among NGO employees, fostering dedication and motivation (59). However, the influence of these cultural traits on employee engagement with CSR remains understudied.

CSR intervention design

CSR activities vary among organizations, but certain elements of how CSR is organized (i.e. the CSR intervention design) remain consistent (16). Effective *communication* and visibility of CSR are crucial for employees to be aware of CSR initiatives, allowing them to understand the organization's CSR goals and see how their efforts contribute to these (9). To facilitate this, scholars (5) suggest creating *CSR structures*, such as a separate CSR department responsible for developing and implementing CSR. However, formal structures can make CSR seem forced (6,56). For employees to engage, they need to perceive CSR initiatives and structures as relevant and aligned with the organization's values and mission (57). Employees especially engage when CSR goals are related to their department (19). With the limited knowledge existing, NGOs typically organize CSR around their core purpose (65). Thus, while interventions like fundraising may be perceived as inauthentic for businesses, for NGOs it is a necessary component of their continuity (24). Moreover, employees' engagement with CSR is affected by the specific *type of activity* involved, which, in turn, depends on which benefits employees derive from those activities. Additionally, disengaged employees often only participate in CSR based on *personal interests*, because they generally prioritize individual preferences and motivations over organizational goals or values (16). Furthermore, pressure to

participate in CSR initiatives may drive continued engagement for some employees, but employees tend to be more inclined to actively engage when they have greater *autonomy* in choosing to participate (66).

Employee perceptions of organizational CSR

Employees' perceptions of organizational CSR, which refer to their understanding and assessment of CSR activities, play a crucial role in mediating the impact of employees on CSR efforts (67). Therefore, involving stakeholders in developing CSR initiatives is important (16). CSR is often perceived as an extra role, implying that employees may not consider it part of their job responsibilities (5). The organization and communication of CSR affect employees' perceptions, especially whether an organization's *motives* seem genuine or symbolic (16). NGOs prioritize a social mission rather than maximizing profits, implying sincere CSR efforts (24). Furthermore, *leadership* plays a crucial role in improving employees' perceptions of CSR, as leaders can utilize financial and human resources, establish priorities, and shape strategic direction (68). Also, leaders must serve as CSR role models to demonstrate their commitment and promote CSR to their employees (69), because failure to do so results in employees perceiving CSR as less important and less central to the organization's values (16). Additionally, broad interpretations of CSR affect CSR engagement, as it leads to different perceptions regarding what constitutes sufficient engagement with CSR. Variations in its *definition* can be attributed to CSR's ambiguity and employees' lack of knowledge of CSR (9).

Observed benefits of CSR participation

Employee engagement in CSR cannot be assumed solely based on the belief that employees experience a sense of satisfaction from doing something positive (70). It necessitates employees to observe benefits of participating. *Functional benefits* can be observed, such as skill improvement, career advancement, and a better work-life balance (21). Improved skills include communication, leadership, and project management (71). *Emotional benefits*, like pleasure,

pride, and team spirit can also be experienced when participating in CSR. Especially, recognition and value for contributions are crucial for employee CSR engagement (55). Building social capital and having a sense of inclusion and relatedness are also important (72), particularly for disengaged employees (16). Participating in CSR can also provide *meaning and morality benefits* which are associated with living a meaningful life and sharing values with the organization (21).

Koch et al. (21) found that employees with high CSR engagement experience a wider range of benefits. However, perceiving benefits does not necessarily increase eagerness to participate. Moreover, financial barriers, for example not getting paid while participating in CSR, often outweigh observed benefits (16). Notably, non-profit employees tend to prioritize the organization's social mission over their own financial stability, demonstrating a commitment to something beyond themselves (73). Consequently, intangible benefits like mental health support and personal growth are more significant to them than functional benefits (73). However, which benefits NGO employees prioritize regarding CSR engagement has not yet been explored.

METHODOLOGY

Research design

This study adopted a qualitative single case study approach to explore the relationship between the organizational context and NGO employees' level of engagement with CSR. This approach was deemed appropriate as employee engagement is complex and subjective (74), and qualitative research can capture subjective experiences in a nuanced way (75). Qualitative research also offers flexibility, allowing for the identification of new factors that contribute to employee engagement with CSR. Furthermore, it provides a contextual understanding of the study's concepts (76), which is relevant as this study focuses specifically on an NGO context. Although the intensive and systematic investigation of a single organization enabled in-depth

insight into the study's variables (77), the generalizability of the findings remains uncertain (78). However, single case studies are designed to explore under-researched phenomena (79) and allow for analysis between sub-cases within the larger case, which suits the aim to differentiate between employees' levels of engagement (80).

Contextual background

The NGO this study examined is WWF-NL, an organization dedicated to addressing the most pressing challenges of planet Earth (81) by aiming for society to "be one with nature" (82). In addition to global conservation efforts, WWF-NL aims to increase the sustainability impact of its operations and those of its partners (83). In 2007, a practical method was developed to organize CSR activities throughout the organization (84). Over the past two years, WWF-NL has reported on its CSR practices, which focus on housing, travel and transport, procurement and hiring, sustainable investments, personnel and integrity, and governance and compliance (83). Engagement with CSR activities at WWF-NL is voluntary, yet stimulated. For instance, the use of a car for commuting to work is not reimbursed, but employees who go by bike receive a compensation of €0.19 per kilometer (85). While CSR is claimed to be integrated into all business operations and the mindset of every individual, there is room for improvement in some departments (86). Given WWF-NL's stated responsibility for CSR activities, the varying levels of employee engagement, and the voluntary and proactive nature of CSR, WWF-NL is a suitable case for this study.

Participants

The participants of this study were operational employees from WWF-NL, referring to individuals from all departments actively involved in implementing and executing the organization's day-to-day activities, without holding supervisory positions. They were chosen for their expertise and the study's bottom-up approach to employee CSR engagement. To ensure a comprehensive understanding from multiple perspectives of the phenomenon (87),

employees with varying levels of CSR engagement were included. The Finance & Operations and Organization & Talent Development department, known for its notable CSR implementation, and the Engagement department, with potential for improvement, were selected. The practical supervisor selected four employees from each department to participate in the study, who were contacted via email. Appendix A outlines the participant details and assigned pseudonyms. To minimize the potential effects of a selection bias, which may arise due to the organization's involvement in the selection process, clear criteria for operational employees were used, and someone with limited knowledge of the employees selected the participants.

Data collection

Data was collected through in-depth semi-structured interviews with employees. These interviews allowed for a comprehensive understanding of the phenomena from an insider's perspective (88), aligning with the study's focus on individual employees. The structured yet flexible nature of these interviews ensured that the main concepts of the study were covered (89) while allowing participants to elaborate on their answers (90). An interview guide with pre-determined questions was used (Appendix B). Questions were formulated simply, progressing from personal to organizational questions, without the use of leading words to minimize question order bias (88). The interviewing approach started with a general inquiry about participants' engagement with CSR, followed by questions about the organizational context and whether and how factors within that context contribute to their engagement with CSR. The interview guide was reviewed by peers and tested with a pilot interview. This process resulted in the formulation of the questions in a more generalized manner and the reordering of their sequence.

All interviews were conducted online via Microsoft Teams between week 16-18 of 2023 during working hours and lasted between 30-70 minutes. An open and non-judgmental stance

was adopted to create a safe environment for the participants to freely express their thoughts and experiences. Fitting interview techniques such as summarizing, probing, and non-verbal communication were employed to encourage comprehensive responses (91). Participants were reminded of their anonymity before each interview to minimize social desirability bias (92). Since the first language of all the participants is Dutch and to prevent misinterpretation of the questions (93), all interviews were conducted in Dutch. Audio recordings were made using the iPhone recorder application to enable rigorous data analysis (91).

Data analysis

The data collection ended after conducting eight interviews, as data saturation occurred. Clean verbatim transcripts (Appendix C) of the interviews were generated using Trint software. To analyze the transcripts, thematic analysis was conducted using Atlas.ti. For the data regarding participants' level of engagement, an inductive coding approach was employed, assigning first-order codes to relevant data segments. These codes were then organized into second-order themes, which were connected to the aggregate dimension of 'level of CSR engagement'. The second-order themes were further combined based on how participants discussed them, allowing for the identification of specific levels of CSR engagement. The corresponding data structure can be found in Appendix D. Subsequently, a deductive analysis was conducted to examine the factors that contribute to participants' level of CSR engagement. Initially, predetermined categories and themes from the conceptual framework were systematically applied to analyze the data. However, during this analysis, inductive codes emerged, including a personal factor and new underlying aspects that were not previously identified by prior studies. This led to an abductive approach in the data analysis. The importance of the data was determined through theory matching and repetition across multiple participants. To gain a deeper understanding of the concepts and their importance, a visual representation was created to illustrate the interconnections between themes and aggregate dimensions. Finally, the

identified factors were linked to each level of CSR engagement. The data structure representing the analysis of the organizational factors can be found in Appendix E.

Ethical considerations

This study adhered to ethical considerations in line with the University of Groningen guidelines (94). This was confirmed through the approval of the study's ethics checklist by the Campus Fryslân ethics committee (95). Before the interviews, participants received an information sheet (Appendix F) and an informed consent form. The latter was signed by each participant (Appendix G). This ensured that participants understood their voluntary participation and the option to withdraw at any time. Moreover, participants' responses carry no risks or consequences. Measures were taken to ensure participant anonymity, including using pseudonyms and restricting access to identifying information. The audio recordings were deleted after transcription. The University of Groningen will store the transcripts and consent forms for five years.

FINDINGS

This study aimed to explore how the organizational context contributes to NGO employees' level of engagement with CSR. It was expected to validate organizational factors found in the literature review as well as identify additional factors relevant to NGOs.

NGO employees' levels of engagement with CSR

Diverse approaches to CSR engagement were found among the participants. Three participants passively contribute to CSR, while four actively initiate CSR initiatives. One participant emerged as a CSR champion actively driving and promoting CSR initiatives. Passive CSR contributors, including P2, expressed a lack of initiative-taking, stating: "I don't think I'm a pioneer in this, it won't come from me that we will use other cups." They also acknowledge not fully complying with every CSR initiative, despite incentives and possibilities offered by the organization. For instance, P5 mentions: "I still go to work by car. I can really go by bike, the

bike plan is already there, so I could use it right away.” In contrast, active CSR initiators and CSR champions take initiatives without explicitly discussing their compliance with CSR activities. P4, an active CSR initiator, mentioned: “I also try to be critical [...] like, is this sustainable or is it not sustainable? [...] So in that sense I try to extend it further [...] to get the organization involved in it further.” What sets CSR champions apart is their role in holding colleagues accountable for their CSR behavior. P6, the CSR champion, expressed: “If I heard that a team with an outing goes into the woods with quads, then I would certainly say something about it, [...] but also simply reminding or addressing people about it in a positive way.”

Factors contributing to NGO employees’ level of engagement with CSR

Several factors within the organizational context that contribute to NGO employees’ level of engagement with CSR were identified. The findings indicate that these factors vary per level and can drive both engagement and disengagement with CSR. Figure 2 provides an overview of the overall influence and interconnectedness of these factors (see Appendix E for a more comprehensive version). It should be noted that this study may not have identified all influencing factors, and the perspectives presented represent the participants of this study and may not be representative of all NGO employees.

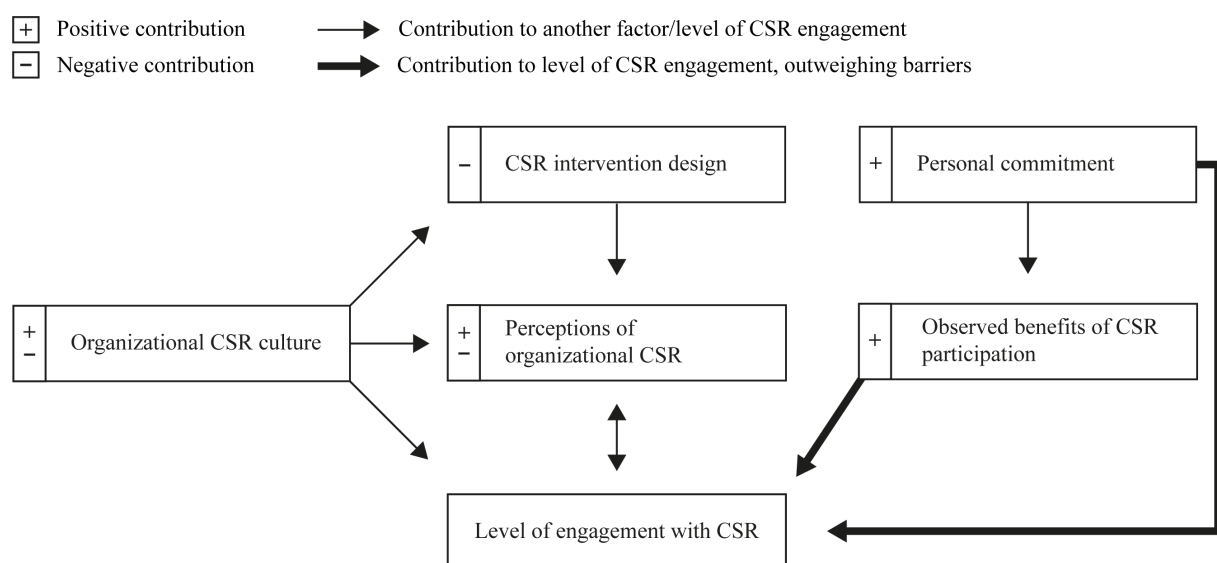


Figure 2. Overview of the factors and their contribution to NGO employees' level of engagement with CSR.

Organizational CSR culture

The findings indicate that the organizational CSR culture acts as both a driver and a barrier to employee engagement with CSR. One driver identified by seven out of eight participants is the integration of CSR throughout the organization and its status as a fundamental principle. P4 stated, “It’s all inclusivity here, waste separation, sustainable canteen, and things like that. You get it from all sides and you also participate in it.” Furthermore, some active CSR initiators, like P8, noted that employees working in NGOs already demonstrate inherent involvement in socially responsible issues, which naturally generates a certain level of engagement in CSR, stating: “It’s kind of part of working here that you’re sustainable.” P1, an HR employee, confirms that people are also hired based on this, stating: “We seek individuals with a specific mindset.” However, according to several participants, a *CSR-focused culture* can also result in negative experiences, including intrusive behavior from colleagues, feeling undervalued for alternative contributions, and a lack of new perspectives, which lead to reduced engagement. P5, a passive CSR contributor, provided an example: “We have people here who deliberately do not have children. I have three. I remember when I got the third one, I got comments because what did that do to my footprint? Yes, that goes very far. [...] So, interfering with each other: don’t do it.”

The findings also reveal that an *informal culture* contributes to NGO employees’ level of engagement with CSR. Some passive CSR contributors see it as a driving force, emphasizing the positive atmosphere and the ease of connecting with colleagues for collaboration. However, one active CSR initiator notes that informalities can hinder the implementation of their initiatives. P7 for example stated: “It’s quite an informal culture, where [...] you have to go past a few people [in an informal manner] to have some checks and I notice that somehow information gets stuck now and then.”

Additionally, the majority of passive CSR contributors associate *specific positions within the organization with certain CSR responsibilities and opportunities*. This indicates the presence of subcultures that limit their engagement with CSR to only their designated job responsibilities. P1 exemplified this by stating: “I make sure that [...] our HR flows are well organized, but the big steps are of course made with conservation. [...] We have to be very realistic about that. That’s not something I do.”

CSR intervention design

The findings suggest that the way CSR is organized indirectly impacts NGO employees’ level of engagement with CSR. Most participants expressed concerns about the *lack of central organization and clear CSR aims*, which are reinforced by the informal and CSR-focused culture. P1 stated: “It’s not rudderless, but it’s not going very well now [...] I think that if we organize it more centrally, we might be able to make more progress.” Some participants, like P6, also emphasized the importance of formalizing CSR practices to ensure continuity and effectiveness, even during personnel changes, stating: “Of course, I leave once and other colleagues also leave, so it just has to be anchored in the organization.” Additionally, two participants highlighted that a *lack of CSR communication* results in limited awareness of the organization’s CSR efforts which subsequently decreases motivation for active participation, as stated by P5: “I used to be involved in the CSR policy [...], not at all anymore in recent years. I would really like to contribute more enthusiastically to that, but [...] I have no idea what we are doing here anymore.” Furthermore, half of the participants noted that the absence of opportunities to actively participate in CSR decision-making undermines their engagement. *Involving stakeholders* was seen as crucial to foster ownership and incorporating diverse perspectives, as stated by P3: “I would like if we bring the right stakeholders together and then look at what we actually can do. [...] You have to let it live. [...] So the people who have an impact on it also have to have some kind of involvement in that.”

However, some participants emphasized that their engagement with CSR is not entirely hindered by the current design, but they did highlight that an improved design could further enhance their engagement. P3 remarked: “I think I will do it anyway, [...] but if it is made more explicit then I will be even sharper about what I can do in it.” Most participants, including P6, suggest that having someone or a dedicated team responsible for CSR would strengthen their engagement: “I think if you have someone on CSR who specializes in it [...], then it will certainly improve for me as well. Of course, I also use things that may not be completely sustainable or something, so I do think that it also has real added value for me.”

Employee perceptions of organizational CSR

Employees’ perceptions of organizational CSR contribute to their level of engagement with CSR in several ways. Firstly, all participating passive CSR contributors develop *trust* in their colleagues’ decision-making abilities by identifying subcultures related to CSR responsibilities and possibilities. P2 illustrates this by stating: “I assume that the right choice is always made and yes I will go along with that.” This shows how passive contributors are more inclined to participate in established CSR initiatives rather than initiating new ones. Additionally, the presence of a CSR-focused culture creates a foundation for two passive CSR contributors, encouraging their involvement by perceiving CSR as an *inherent aspect of their roles*. P1 mentioned: “That’s actually my job. [...] I look at what I can do from my field of expertise and there are real opportunities for that, so that involvement is there.” However, when combined with their identification of subcultures, their engagement can constrain to their designated job responsibilities.

Furthermore, all active CSR initiators stress the importance of observing *concrete results or having evidence* that CSR initiatives will yield outcomes. P7 mentions: “I love to talk to colleagues from time to time about the results we have achieved, then I think oh yes and that’s where I do it for. [...] That immediately makes me enthusiastic.” This provides them with

a sense of purpose and motivation, as they can see the impact of their efforts. However, for some, the lack of a clear CSR design and inadequate communication hinder the demonstration of these results. P3 illustrates this by stating: “I’m missing the check a bit. So, we do things with the best of intentions, but does that have any consequences? [...] So we make assumptions, but somewhere you also have to test whether that is correct.”

Moreover, the majority of the participating active CSR initiators perceive the role of *colleagues’ (dis)engagement with CSR* as both a driving force for active CSR engagement and a catalyst for shaping perceptions of CSR. P7 explains: “When I see that everyone is working on it, I am more inclined to do it too. I also noticed the opposite. [...] I think that colleagues also influence me in a certain way if nothing is done. Then I feel more inclined to do something about it.”

Lastly, four participants’ perception of receiving *managerial support* influences their CSR engagement at various levels. P7 demonstrates how support from managers reinforces their commitment to CSR and encourages them to sustain efforts, by stating: “My manager, who is also above the other communication manager, thinks [diversity and inclusivity] are also important points. [...] So, I’m just going to continue with that.”

Observed benefits of CSR participation

The findings reveal that despite negative influences, most participants remain engaged in CSR, although at varying levels. This can be attributed to the benefits they derive from participating, underscoring its crucial role in driving employees’ engagement with CSR. As P1 stated: “I can really see the benefits of it. So, I’m not less involved because it can be better organized.” The participants reported two main benefits. First, all participants mentioned that CSR *allows the organization to uphold its values and principles*, as highlighted by P4: “If this would not be a sustainable organization while we do tell others how things should be done, then I do think that we should also set a good example. And if this were not the case [...] then I would leave the

organization.” This highlights the importance of aligning CSR initiatives with the organization’s mission and practicing what is preached. Second, most participants are driven to engage in CSR as they observe the benefit of CSR resonating with their *personal values* and fulfilling their sense of moral duty. P6 illustrated this by stating: “It also aligns with my personal values and with my belief that if we all contribute a little in this area, the world will just become a bit more beautiful for everyone.”

Personal commitment

While personal factors were not explicitly examined in this study, it becomes evident that three out of the four participating active CSR initiators’ and the CSR champion’s personal commitment to CSR contributes to their engagement with it. Their *intrinsic motivation*, driven by a genuine belief in the importance of CSR, serves as a direct driver for their engagement, as expressed by P3: “Everything I do, I do from my own intrinsic motivation and how I think it should be, not from a policy perspective.” It also outweighs the negative impacts of an unclear CSR design for three of the intrinsically driven participants, as highlighted by P6: “Personally, it doesn’t matter if someone is centrally responsible because it’s a matter of values. I believe it’s important.” Additionally, this motivation, derived from their values, reinforces the significance of alignment between personal values and CSR, thereby indirectly strengthening their engagement with CSR.

DISCUSSION

This study aimed to identify organizational factors that influence NGO employees’ level of engagement with CSR. A qualitative single case study approach was adopted, conducting semi-structured interviews with eight NGO employees. Diverse engagement with CSR among NGO employees was discovered, confirming prior research (6,9,19–21). Passive CSR contributors align with Koch et al.’s (21) findings on indirect participation, while both active CSR initiators and CSR champions align with active employee concepts (20,21). The latter suggests the need

for a more specific typology for active employees in NGOs, distinguishing initiative-takers from those holding others accountable. Notably, no disengaged employees were found, possibly due to the study's limited timeframe or the socially-driven nature of non-profit employees (31). Behind these findings lies a mix of factors that have been identified to vary across different levels and drive both engagement and disengagement with CSR, confirming the heterogeneous nature of employees (6,9,16).

It was expected to validate the organizational factors identified in the literature review and explore additional factors relevant to NGOs. The findings demonstrate that all the general organizational factors identified as influential to employees' engagement with CSR in for-profit studies are also valid for employees in NGOs. However, participants did not necessarily delve into all the underlying aspects that comprise these factors. Other influencing factors that are specific to the context of NGOs were also discovered. Consequently, these additional factors must be considered to fully understand varying levels of CSR engagement among NGO employees and will now be discussed with the existing literature.

While in businesses undesirable behavior resulting from an overly enforced CSR culture can often be attributed to employees' diverse values (63), in the examined NGO it appears to stem from an excessive presence of similar values. This phenomenon can be explained by the fact that high levels of value congruence can lead to a lack of diversity, which in turn can result in a homogenous environment where critical evaluation and alternative perspectives are discouraged, leading to the manifestation of undesirable behaviors (62). Moreover, the finding that passive CSR contributors tend to confine themselves to their designated CSR responsibilities contradicts Hejjas et al.'s (16) findings that subcultures primarily emerge from value differences. Subcultures can thus also arise from functional differences. Furthermore, this study, unlike previous research, highlights the contribution of an informal culture to NGO employees' level of CSR engagement. This association has not been explored by previous

studies and in-depth investigation was beyond the scope of this study, making it an intriguing area for future research.

A notable finding regarding the contribution of the CSR intervention design on NGO employees' level of engagement is that unlike in for-profits where it has an equal influence along with other factors (16), in NGOs it indirectly contributes to CSR engagement. Additionally, all the identified underlying aspects of the CSR intervention design negatively impact NGO employees' level of engagement. When considering this finding alongside the identification of personal commitment to CSR, one could argue that it implies a parallel with Hemingway's (20) typology of frustrated employees who are socially driven but lack the necessary organizational context to fulfill their role. However, in contrast to Slack et al.'s (9) conclusion that organizational factors can impede individuals' participation in CSR despite personal values, this study reveals that NGO employees' commitment to CSR and the observed benefits of participating in CSR outweigh such barriers. These influential factors can be attributed to the internal social drive of employees in socially responsible organizations (11) and the tendency of non-profit employees to prioritize the organization's social mission over personal gains (73). The absence of functional and emotional benefits in this study, and the sole identification of benefits similar to Koch et al.'s (21) meaning and morality benefits, can also be attributed to this prioritization.

Although all participants recognize the impact of observing benefits, their level of engagement still varies. This variation among participants may be attributed to passive contributors not explicitly mentioning their intrinsic motivation to engage in CSR as this aspect reinforces the importance of observing benefits for active CSR initiators and the CSR champion. It is also important to note that perceiving benefits does not always translate into higher engagement with CSR (21). Further, unlike the for-profit sector, where benefits are determined by the specific type of CSR intervention (16), this study reveals that NGO

employees derive benefits from their commitment to CSR or merely the organization's pursuit of CSR.

Furthermore, this study highlights the role of trust among NGO employees in influencing their engagement with CSR, a factor not previously identified in for-profits. Building upon Mahalinga et al.'s (55) insights, it becomes evident that a trust-focused culture within NGOs substantially influences employees' organizational commitment, a finding that is now further validated in the context of CSR. Additionally, this study's identification of the influence of managerial support aligns with Hejjas et al.'s (16) emphasis on the importance of CSR leadership. However, in contrast to that perspective, this study also underscores the crucial role of example-setting among colleagues within NGOs. One could argue that this can be attributed to a cultural trait commonly found in NGOs: a shared commitment to a social mission. The collective dedication to creating such a meaningful impact fosters an environment where colleagues inspire and learn from one another, thereby reinforcing the organization's values and mission (64).

CONCLUSION

This study aimed to answer the research question: *"How does the organizational context contribute to NGO employees' level of engagement with CSR?"*. The study identified different levels of engagement, including passive participation, active initiation, and promoting CSR initiatives. Various aspects of the organizational context were found to contribute to these levels of engagement. First, the organizational culture acts as both a driver and a barrier, exerting direct and indirect effects on NGO employees' level of engagement with CSR. Factors such as a CSR-focused culture, informal culture, and subcultures within the organization contribute to this. Second, the organization's CSR design was found to indirectly hinder engagement with CSR. This stems from a lack of a clear and central CSR framework, CSR communication, and stakeholder involvement. These barriers persist due to the prevailing CSR-focused and informal

culture within the organization. Third, employees' perceptions of organizational CSR impact their engagement levels positively and negatively. Perceptions including trust in colleagues' decisions, the need for concrete results to maintain motivation, considering CSR as part of the employee's position, colleagues' CSR (dis)engagement, and managerial support are impacted by the CSR culture and design. Moreover, other employees' level of engagement with CSR catalyzes shaping perceptions of CSR. Fourth, the study found that NGO employees' CSR engagement is primarily driven by observed benefits of CSR aligning with personal values and the organization's mission, outweighing barriers posed by other factors. Finally, intrinsic motivation for CSR plays a crucial role by also surpassing barriers, and emphasizes the importance of experiencing the benefits of CSR participation.

Knowledge contributions

By discussing organizational context factors that contribute to NGO employees' level of engagement with CSR, this study fills a gap in the existing literature and offers insights into employee CSR engagement in the non-profit sector. It not only reinforces the overarching factors and some of the underlying aspects identified in previous studies but also sheds light on their relevance to NGOs and introduces additional factors. Subsequently, the study provides a new contextual perspective on employee CSR engagement and considers individual differences among employees. It also highlights differences in CSR engagement between profit and non-profit organizations.

Recommendations for practice

The study offers valuable insights for NGOs and similar organizations (e.g. other mission-driven organizations) to enhance employee engagement with CSR, increasing the success of CSR initiatives (1,7,8). While further research may be needed to validate these findings in specific organizational contexts, the following practical recommendations can be made. First, when designing CSR activities, policies, and programs, recognize that engagement with CSR

differs per employee, as what motivates one employee may act as a barrier for another. Therefore, finding a balance that considers diverse employee perspectives and motivations is crucial. Second, improve the design of CSR by clearly defining goals, centralizing responsibility, and communicating about CSR initiatives by demonstrating their impact and providing evidence of results. Integrate CSR into existing work to avoid creating an extra burden and include employees and other stakeholders in the CSR design process. Third, balance between an informal culture that encourages cross-department collaboration and a formal implementation that incorporates clear processes and checks. This balance helps to cultivate a supportive environment where all individuals feel included and supported to contribute to CSR initiatives. Fourth, ensure, to the best extent possible, that CSR activities align with employees' personal values and the organization's mission, promoting authenticity and motivation. Fifth, acknowledge and appreciate employees who actively engage in CSR as their intrinsic motivation towards CSR is a valuable asset. Consider hiring individuals with a CSR mindset. However, be mindful of potential negative experiences arising from an overly CSR-focused culture. Discourage intrusive behavior, judgment, and undervaluing contributions made in alternative ways; encourage respect for different perspectives.

Limitations and future research

Although the study design has been planned with care and efforts have been made to minimize potential biases, this study is not without limitations. The use of a qualitative single case study limits generalizability (78), making direct application to other NGOs challenging. Future researchers could conduct a comparative case study involving multiple NGOs to improve generalizability. Furthermore, the organization's involvement in the participant selection may have introduced a selection bias. Involving an independent third party would have been beneficial. Also, participants may have felt compelled to respond in a manner that aligns with the organization's goals, potentially affecting the accuracy and objectivity of the results.

Triangulation through additional data collection methods, such as observations, could have strengthened the findings. While data saturation was achieved, conducting more interviews could have provided further insights. Due to time constraints, this was not possible. Moreover, it is important to acknowledge that while data saturation was reached for the factors contributing to employees' level of CSR engagement, only one participant emerged as a CSR champion. As a result, the factors influencing that level were not confirmed. This limited representation could be due to the study's limited timeframe or the specific characteristics of the organization and NGOs in general. Further research is needed to determine if the scarcity of CSR champions is a common phenomenon in NGOs. In addition, it is acknowledged that there was rigid adherence to the interview guide, which hindered the immediate exploration of factors influencing CSR engagement, as the examination of such a connection was scheduled for later discussion. A more flexible interview approach would have allowed for the organic exploration of emerging factors and the capture of a broader range of insights. Furthermore, the pre-determined questions could have focused more on directly addressing the influence of factors rather than starting with questions about the current situation. This approach would have avoided participants to bring up aspects that ultimately had no impact on their engagement with CSR, wasting time, and sometimes making participants feel like they had little knowledge about CSR. Nevertheless, valuable findings were still obtained. Lastly, this study's scope was limited to organizational factors, resulting in a lack of significant attention given to personal ones. Future research should consider the interplay between personal and organizational factors within NGOs.

In addition to addressing these limitations, future research can explore the underlying reasons for differences in engagement levels. Specifically, why certain factors may positively influence some employees under certain conditions while negatively impacting others. Another direction for extending this study is to explore the interplay of observed benefits of CSR

participation and intrinsic motivation, considering the noteworthy contribution of these factors to NGO employees' level of engagement with CSR as found in this study.

Reflection on transdisciplinarity

Collaborating with WWF-NL was helpful for this study. Regular meetings with the practical supervisor ensured effective communication and the smooth progress of the study. The organization's support played a crucial role in acquiring participants and their active involvement. For example, the opportunity to join a meeting and deliver a presentation helped in recruiting two final participants. Further, the practical supervisor found the results highly valuable for the organization, despite any initial expectations for a more practical study. This collaboration not only provided valuable insights into CSR through the perspective of an NGO, offering a fresh and enriching perspective on the subject, but also emphasized the importance of bridging academic research with real-world applications.

REFERENCE LIST

1. Greenwood M. Stakeholder Engagement: Beyond the Myth of Corporate Responsibility. *J Bus Ethics*. 2007 Aug 14;74(4):315–27.
2. Sarkar S, Searcy C. Zeitgeist or chameleon? A quantitative analysis of CSR definitions. *J Clean Prod*. 2016 Nov;135:1423–35.
3. Doppelt B. Chapter 5. Sustainability, Governance & Organisational change. In: *Leading Change Toward Sustainability: A Change-Management Guide for Business, Government and Civil Society* [Internet]. 2nd ed. Routledge; 2017 [cited 2023 Mar 2]. Available from: <https://www.taylorfrancis.com/books/9781351278959>
4. Nejati M, Salamzadeh Y, Loke CK. Can ethical leaders drive employees' CSR engagement? *Soc Responsib J*. 2019 Jul 8;16(5):655–69.
5. Collier J, Esteban R. Corporate social responsibility and employee commitment. *Bus Ethics Eur Rev*. 2007 Jan;16(1):19–33.
6. Rodrigo P, Arenas D. Do Employees Care About CSR Programs? A Typology of Employees According to their Attitudes. *J Bus Ethics*. 2008 Dec;83(2):265–83.
7. Mehta D, Mehta NK. Employee Engagement: A Literature Review. 2013;16(2).
8. Donaldson T, Preston LE. The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *Acad Manage Rev*. 1995 Jan;20(1):65.
9. Slack RE, Corlett S, Morris R. Exploring Employee Engagement with (Corporate) Social Responsibility: A Social Exchange Perspective on Organisational Participation. *J Bus Ethics*. 2015 Mar;127(3):537–48.
10. Woiwode C, Schöpke N, Bina O, Veciana S, Kunze I, Parodi O, et al. Inner transformation to sustainability as a deep leverage point: fostering new avenues for change through dialogue and reflection. *Sustain Sci*. 2021 May;16(3):841–58.
11. Aguilera RV, Rupp DE, Williams CA, Ganapathi J. Putting the S back in corporate

social responsibility: A multilevel theory of social change in organizations. *Acad Manage Rev.* 2007 Jul;32(3):836–63.

12. Sasidharan Dhanesh G. The view from within: internal publics and CSR. *J Commun Manag.* 2012 Feb 10;16(1):39–58.

13. Mirvis P. Employee Engagement and CSR: Transactional, Relational, and Developmental Approaches. *Calif Manage Rev.* 2012 Jul;54(4):93–117.

14. Chaudhary R. Corporate social responsibility and employee engagement: can CSR help in redressing the engagement gap? *Soc Responsib J.* 2017 Jun 5;13(2):323–38.

15. Cunha S, Proença T, Ferreira MR. Employees Perceptions about Corporate Social Responsibility—Understanding CSR and Job Engagement through Meaningfulness, Bottom-Up Approach and Calling Orientation. *Sustainability.* 2022 Nov 7;14(21):14606.

16. Hejjas K, Miller G, Scarles C. “It’s Like Hating Puppies!” Employee Disengagement and Corporate Social Responsibility. *J Bus Ethics.* 2019 Jun;157(2):319–37.

17. Aguinis H, Glavas A. On Corporate Social Responsibility, Sensemaking, and the Search for Meaningfulness Through Work. *J Manag.* 2019 Mar;45(3):1057–86.

18. Bhattacharya C, Sen S, Korschun D. Using Corporate Social Responsibility to Win the War for Talent. *MIT Sloan Manag Rev.* 2008;49:37–44.

19. Du S, Bhattacharya CB, Sen S. Corporate Social Responsibility, Multi-faceted Job-Products, and Employee Outcomes. *J Bus Ethics.* 2015 Oct;131(2):319–35.

20. Hemingway CA. Personal Values as A Catalyst for Corporate Social Entrepreneurship. *J Bus Ethics.* 2005 Sep;60(3):233–49.

21. Koch C, Bekmeier-Feuerhahn S, Bögel PM, Adam U. Employees’ perceived benefits from participating in CSR activities and implications for increasing employees engagement in CSR. *Corp Commun Int J.* 2019 May 23;24(2):303–17.

22. Păceșilă M, Colesca SE. Insights on Social Responsibility of NGOs. *Syst Pract Action*

Res. 2020 Jun;33(3):311–39.

23. Martens K. Mission Impossible? Defining Nongovernmental Organizations. *Volunt Int J Volunt Nonprofit Organ.* 2002;13:271–85.
24. Asogwa IE, Varua ME, Humphreys P, Datt R. Understanding Sustainability Reporting in Non-Governmental Organisations: A Systematic Review of Reporting Practices, Drivers, Barriers and Paths for Future Research. *Sustainability.* 2021 Sep 12;13(18):10184.
25. Lin-Hi N, Hörisch J, Blumberg I. Does CSR Matter for Nonprofit Organizations? Testing the Link Between CSR Performance and Trustworthiness in the Nonprofit Versus For-Profit Domain. *Volunt Int J Volunt Nonprofit Organ.* 2015 Oct;26(5):1944–74.
26. Andreini D, Pedeliento G, Signori S. CSR and service quality in nonprofit organizations: the case of a performing arts association: CSR and service quality. *Int J Nonprofit Volunt Sect Mark.* 2014 May;19(2):127–42.
27. Banks N, Hulme D, Edwards M. NGOs, States, and Donors Revisited: Still Too Close for Comfort? *World Dev.* 2015 Feb;66:707–18.
28. Edwards MG. The growth paradox, sustainable development, and business strategy. *Bus Strategy Environ.* 2021 Nov;30(7):3079–94.
29. Unerman J, O'Dwyer B. Ngo Accountability And Sustainability Issues In The Changing Global Environment. *Public Manag Rev.* 2010 Jul;12(4):475–86.
30. INGO Accountability Charter. The Accountability Charter: 10 Accountability Commitments by international civil society organisations. *Accountable Now*; 2014.
31. Kim SE, Lee JW. Is Mission Attachment an Effective Management Tool for Employee Retention? An Empirical Analysis of a Nonprofit Human Services Agency. *Rev Public Pers Adm.* 2007 Sep;27(3):227–48.
32. More Africa. More Africa ★ NGO & Guesthouse for unique talents on Zanzibar [Internet]. More Africa. [cited 2023 Jun 1]. Available from: <https://more-africa.com/>

33. Greenpeace International. Greenpeace International [Internet]. Greenpeace International. [cited 2023 Jun 1]. Available from: <https://www.greenpeace.org/international>
34. Fifka MS, Kühn AL, Loza Aduai CR, Stiglbauer M. Promoting Development in Weak Institutional Environments: The Understanding and Transmission of Sustainability by NGOS in Latin America. *Volunt Int J Volunt Nonprofit Organ*. 2016 Jun;27(3):1091–122.
35. Fombrun CJ, Gardberg NA, Barnett ML. Opportunity Platforms and Safety Nets: Corporate Citizenship and Reputational Risk. *Bus Soc Rev*. 2000 Jan;105(1):85–106.
36. Aqueveque C, Rodrigo P, Duran IJ. Be bad but (still) look good: Can controversial industries enhance corporate reputation through CSR initiatives? *Bus Ethics Eur Rev*. 2018 Jul;27(3):222–37.
37. Doh JP, Howton SD, Howton SW, Siegel DS. Does the Market Respond to an Endorsement of Social Responsibility? The Role of Institutions, Information, and Legitimacy. *J Manag*. 2010 Nov;36(6):1461–85.
38. Jensen A, Ernst J, Maagaard C, Hansen H. Engaging employees in CSR: A managerial masterplot for the good employee. *RASK – Int J Lang Commun*. 2019;50:167–84.
39. Gao Y, He W. Corporate social responsibility and employee organizational citizenship behavior: The pivotal roles of ethical leadership and organizational justice. *Manag Decis*. 2017 Mar 20;55(2):294–309.
40. Johansen ST, Nielsen AE. CSR in corporate self-storying – legitimacy as a question of differentiation and conformity. Balmer JMT, editor. *Corp Commun Int J*. 2012 Oct 5;17(4):434–48.
41. Branco MC, Rodrigues LL. Corporate Social Responsibility and Resource-Based Perspectives. *J Bus Ethics*. 2006 Nov 7;69(2):111–32.
42. Bauman CW, Skitka LJ. Corporate social responsibility as a source of employee satisfaction. *Res Organ Behav*. 2012 Jan;32:63–86.

43. van Aaken D, Splitter V, Seidl D. Why do corporate actors engage in pro-social behaviour? A Bourdieusian perspective on corporate social responsibility. *Organization*. 2013 May;20(3):349–71.
44. Boubaker S, Cellier A, Manita R, Saeed A. Does corporate social responsibility reduce financial distress risk? *Econ Model*. 2020 Sep;91:835–51.
45. Cheng B, Ioannou I, Serafeim G. Corporate social responsibility and access to finance: CSR and Access to Finance. *Strateg Manag J*. 2014 Jan;35(1):1–23.
46. Martinuzzi A, Krumay B. The Good, the Bad, and the Successful – How Corporate Social Responsibility Leads to Competitive Advantage and Organizational Transformation. *J Change Manag*. 2013 Dec;13(4):424–43.
47. Aslaksen HM, Hildebrandt C, Johnsen HChrG. The long-term transformation of the concept of CSR: towards a more comprehensive emphasis on sustainability. *Int J Corp Soc Responsib*. 2021 Dec;6(1):11.
48. Kumar V, Srivastava A. Trends in the thematic landscape of corporate social responsibility research: A structural topic modeling approach. *J Bus Res*. 2022 Nov;150:26–37.
49. El-Bassiouny D, El-Bassiouny N. Corporate Social Responsibility (CSR) at CréditAgricole Egypt: Bridging the Academic–Practitioner Divide [Internet]. 1 Oliver’s Yard, 55 City Road, London EC1Y 1SP United Kingdom: El Khazindar Business Research and Case Center, The American University in Cairo School of Business; 2022 [cited 2023 Mar 18]. Available from: <https://sk.sagepub.com/cases/csr-creditagricole-egypt-bridging-academic-practitioner-divide>
50. Homer ST, Gill CMHD. How Corporate Social Responsibility Is Described in Keywords: An Analysis of 144 CSR Definitions Across Seven Decades. *Glob Bus Rev*. 2022 Jun 3;097215092211011.

51. Falcó JM, Marco-Lajara B, Zaragoza-Sáez P. Corporate Social Responsibility: A Comprehensive Analysis. In: Popescu CRGh, editor. Practice, Progress, and Proficiency in Sustainability [Internet]. IGI Global; 2022 [cited 2023 Mar 18]. p. 131–60. Available from: <https://services.igi-global.com/resolvedoi/resolve.aspx?doi=10.4018/978-1-6684-7499-0.ch009>
52. Linnenluecke MK, Griffiths A. Corporate sustainability and organizational culture. *J World Bus.* 2010 Oct;45(4):357–66.
53. Sun L, Bunchapattanasakda C. Employee Engagement: A Literature Review. *Int J Hum Resour Stud.* 2019 Jan 3;9(1):63.
54. Saks AM. Antecedents and consequences of employee engagement. *J Manag Psychol.* 2006 Oct 1;21(7):600–19.
55. Robinson D, Perryman S, Hayday S. The Drivers of Employee Engagement. Institute for Employment Studies; 2004.
56. Duarte F. Working with Corporate Social Responsibility in Brazilian Companies: The Role of Managers' Values in the Maintenance of CSR Cultures. *J Bus Ethics.* 2010 Oct;96(3):355–68.
57. Farid T, Iqbal S, Ma J, Castro-González S, Khattak A, Khan MK. Employees' Perceptions of CSR, Work Engagement, and Organizational Citizenship Behavior: The Mediating Effects of Organizational Justice. *Int J Environ Res Public Health.* 2019 May 16;16(10):1731.
58. Galpin T, Whittington JL, Bell G. Is your sustainability strategy sustainable? Creating a culture of sustainability. *Corp Gov.* 2015 Feb 2;15(1):1–17.
59. Mahalinga Shiva MSA, Suar D. Transformational Leadership, Organizational Culture, Organizational Effectiveness, and Programme Outcomes in Non-Governmental Organizations. *Volunt Int J Volunt Nonprofit Organ.* 2012 Sep;23(3):684–710.

60. Renwick DWS, Redman T, Maguire S. Green Human Resource Management: A Review and Research Agenda*: Green Human Resource Management. *Int J Manag Rev.* 2013 Jan;15(1):1–14.
61. Meister ES. INVESTIGATION OF EMPLOYEE MOTIVATION IN INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS IN CHIANG MAI, THAILAND. *Hue Univ J Sci.* 2017;126(5):33–45.
62. van Knippenberg D, Schippers MC. Work Group Diversity. *Annu Rev Psychol.* 2007 Jan 1;58(1):515–41.
63. Hofstede G. Identifying Organizational Subcultures: An Empirical Approach. *J Manag Stud.* 1998 Jan;35(1):1–12.
64. Metin H, Coşkun A. The Effect of Leadership and Organizational Culture on Effectiveness of NGOs: An Empirical Study. *Nile J Bus Econ.* 2016 May 5;2(2):3.
65. Aras G, Crowther D. NGOs and Social Responsibility. In: *Developments in Corporate Governance and Responsibility.* 1st ed. Bingley: Emerald Group Publishing Limited; 2010.
66. Lammers J, Stoker JI, Rink F, Galinsky AD. To Have Control Over or to Be Free From Others? The Desire for Power Reflects a Need for Autonomy. *Pers Soc Psychol Bull.* 2016 Apr;42(4):498–512.
67. Rupp DE, Ganapathi J, Aguilera RV, Williams CA. Employee reactions to corporate social responsibility: an organizational justice framework. *J Organ Behav.* 2006 Jun;27(4):537–43.
68. Hemingway CA, Maclagan PW. Managers' Personal Values as Drivers of Corporate Social Responsibility. *J Bus Ethics.* 2004 Mar;50(1):33–44.
69. Chen YRR, Hung-Baesecke CJF. Examining the Internal Aspect of Corporate Social Responsibility (CSR): Leader Behavior and Employee CSR Participation. *Commun Res Rep.* 2014 Apr;31(2):210–20.

70. Vlachos PA, Panagopoulos NG, Rapp AA. Feeling Good by Doing Good: Employee CSR-Induced Attributions, Job Satisfaction, and the Role of Charismatic Leadership. *J Bus Ethics*. 2013 Dec;118(3):577–88.
71. Peterson DK. Benefits of participation in corporate volunteer programs: employees' perceptions. *Pers Rev*. 2004 Dec 1;33(6):615–27.
72. Peloza J, Hassay DN. Intra-organizational Volunteerism: Good Soldiers, Good Deeds and Good Politics. *J Bus Ethics*. 2006 Apr;64(4):357–79.
73. Wang R. Organizational Commitment in the Nonprofit Sector and the Underlying Impact of Stakeholders and Organizational Support. *Volunt Int J Volunt Nonprofit Organ*. 2022 Jun;33(3):538–49.
74. Shuck B, Collins JC, Rocco TS, Diaz R. Deconstructing the Privilege and Power of Employee Engagement: Issues of Inequality for Management and Human Resource Development. *Hum Resour Dev Rev*. 2016 Jun;15(2):208–29.
75. Aspers P, Corte U. What is Qualitative in Qualitative Research. *Qual Sociol*. 2019 Jun;42(2):139–60.
76. Bell E, Bryman A, Harley B. *BUSINESS RESEARCH METHODS*. 5th ed. Oxford University Press; 2019.
77. Heale R, Twycross A. What is a case study? *Evid Based Nurs*. 2018 Jan;21(1):7–8.
78. Simon MK, Goes J. *SCOPE, LIMITATIONS, and DELIMITATIONS*. 2013.
79. Zainal Z. Case study as a research method. *J Kemanus*. 2007 Jun 1;9.
80. Gustafsson J. Single case studies vs. multiple case studies: A comparative study. 2017 Jan 12.
81. WWF. About Us | WWF [Internet]. World Wildlife Fund. 2023 [cited 2023 Mar 10]. Available from: <https://www.worldwildlife.org/about/>
82. WWF-NL. World Wide Fund for Nature - Netherlands | Be one with nature | Join

[Internet]. WWF.nl. [cited 2023 Mar 3]. Available from: <https://www.wwf.nl/>

83. WWF-NL. Annual Report World Wide Fund for Nature - the Netherlands 2021-2022

[Internet]. 2022. Available from: <https://www.wwf.nl/globalassets/pdf/jaarverslag/wwf-jaarverslag-fy22.pdf>

84. Hofmijster M. From Ambition to Action: a practical method for organizing corporate social responsibility at the World Wide Fund for Nature - the Netherlands. WWF-NL; 2007.

85. WWF-NL. WWF Netherlands – Terms and Conditions of Employment. 2023.

86. Seydlitz T. Start research. 2023.

87. Yin RK. Case study research: Design and methods. 3rd ed. California: Sage Publications; 2003.

88. Leech BL. Asking Questions: Techniques for Semistructured Interviews. *Polit Sci Polit*. 2002 Dec;35(04):665–8.

89. Saunders MNK, Lewis P, Thornhill A. Research methods for business students. 6th ed. Harlow, England ; New York: Pearson; 2012. 696 p.

90. Adams WC. Conducting Semi-Structured Interviews. In: Newcomer KE, Hatry HP, Wholey JS, editors. *Handbook of Practical Program Evaluation* [Internet]. Hoboken, NJ, USA: John Wiley & Sons, Inc.; 2015 [cited 2023 Mar 3]. p. 492–505. Available from: <https://onlinelibrary.wiley.com/doi/10.1002/9781119171386.ch19>

91. Leen J, Mertens J. Practice-oriented research in company. 3rd ed. Coutinho; 2021. 208 p.

92. Grimm P. Social desirability bias. *Wiley Int Encycl Mark*. 2010;

93. Sayer IM. Misunderstanding and Language Comprehension. *Procedia - Soc Behav Sci*. 2013 Jan;70:738–48.

94. University of Groningen. Research ethics [Internet]. University of Groningen. 2022 [cited 2023 Mar 10]. Available from: <https://www.rug.nl/about-ug/policy-and->

strategy/research-ethics/

95. Ethics Committee Campus Fryslân. CF Research ethics checklist for BA-MSc student projects'. 2023.

APPENDICES

Appendix A. Overview of the participants

| # | Department | Unit | Date and time of the interview | Duration of the interview | Identified level of engagement |
|----|-----------------------------------|----------------------------|--|---------------------------|--------------------------------|
| P1 | Organization & Talent development | HR | April 18 th 2023 13.00 – 14.00 | 33.48 minutes | Passive CSR contributor |
| P2 | Engagement | Customer Contact Centre | April 18 th 2023 15.00 – 16.00 | 35.12 minutes | Passive CSR contributor |
| P3 | Finance & Operations | ICT | April 19 th , 2023 14.30 – 15.30 | 46.32 minutes | Active CSR initiator |
| P4 | Finance & Operations | Finance | April 20 th , 2023 10.00 – 11.00 | 39.33 minutes | Active CSR initiator |
| P5 | Engagement | Partnerships & Fundraising | April 20 th 2023 12.00 – 12.30 | 29.42 minutes | Passive CSR contributor |
| P6 | Engagement | Marketing & Studio | April 25 th , 2023 10.00 – 11.00 | 45.09 minutes | CSR champion |
| P7 | Engagement | Brand & Communications | April 26 th , 2023 10.00 – 11.00 | 68.03 minutes | Active CSR initiator |
| P8 | Organization & Talent development | Facility & Hospitality | May 2 nd 2023 10.00 – 11.00 | 32.59 minutes | Active CSR initiator |

Appendix B. Interview guide

| |
|---|
| Ice breaker questions |
| <ul style="list-style-type: none"> • How are you? • Was it easy to join the meeting? |
| Introduction |
| <p>Hello, welcome.</p> <p>First of all, thank you for your willingness to participate in this study and for allowing me to interview you. My name is Joojsje Overgoor and as part of my Master Sustainable Entrepreneurship at the University of Groningen and on behalf of Tanja Seydlitz and Jacqueline Kooiman, I have started a study to explore Corporate Social Responsibility within the organization. With this, I hope to make a valuable contribution to WWF-NL. This interview will take a maximum of 60 minutes during which we will discuss several aspects of your work and the organization, to better understand the role CSR plays in the organization and with the employees. I would like to emphasize that you can perceive this interview as a normal conversation: I am interested in your perspective so there are no correct or wrong answers. The data collected will only be used for the purpose of this study. Any information you share with me will be treated as confidential and any quotes used in the written report will be anonymized to protect your privacy. As explained via the information sheet and informed consent form I provided via email, this interview will be audio recorded. If okay with you, I will start the audio recording now. Before we start with the interview, do you have any questions?</p> |
| General questions |
| <ul style="list-style-type: none"> • Can you introduce yourself? • What is your position within WWF-NL? |
| Corporate Social Responsibility within WWF-NL |

1. Can you tell me something about your understanding of CSR?
 - Do you consider CSR to be important?
2. How would you describe your engagement with CSR within WWF-NL?
 - Could you provide an example of your involvement with these initiatives?
3. Can you tell me something about which benefits you perceive from participating in CSR, if any?
 - Regarding your involvement in CSR, how do you perceive the significance of the benefits you mentioned?
4. Can you tell me something about what kind of organization WWF-NL is?
 - Can you tell me something about the culture within WWF-NL?
 - Do the kind of organization and/or the culture of WWF-NL influence CSR within the organization?
 - Based on your understanding of the culture around CSR, how determining is this for your involvement with CSR?
5. Can you tell me something about the role of CSR within WWF-NL?
 - Could you share with me why CSR is (not) important to WWF-NL?
 - What is your opinion on the suitability of CSR as an approach for organizations like WWF-NL?
 - Based on your understanding of the role WWF-NL gives to CSR, how determining is this for your involvement with CSR?
6. Can you give me an overview of how CSR is currently organized within WWF-NL?
 - Could you provide me with some examples of activities (of your department) related to this?

| |
|--|
| <ul style="list-style-type: none"> • Could you share your thoughts about the current organization of CSR within WWF-NL? • Is the way CSR is organized important for your involvement with it? Can you elaborate on that? <p>7. Other than what we just talked about, could you share with me if anything else has shaped your level of engagement with CSR at WWF-NL?</p> <p>8. Are there any actions that WWF-NL could take to further engage you in CSR? If so, could you share your thoughts on what those actions might be?</p> |
| General prompts |
| <ul style="list-style-type: none"> • Can you give an example? • If I understood you correctly, you are suggesting ... • Can you expand further on that topic, please? |
| End |
| <p>I have come to the end of my questions, and I appreciate all the insights and perspectives you have shared with me regarding CSR within WWF-NL. Before we finish, I want to give you the opportunity to share any final thoughts or comments you may have about it. Thank you for taking the time to participate in this interview and for sharing your valuable insights. I want to reassure you that your provided data will be treated with strict confidentiality. The information will be used for the purpose of my thesis and WWF-NL only. If you have any further questions or concerns, please do not hesitate to ask.</p> |

Appendix C. Transcripts of the interviews

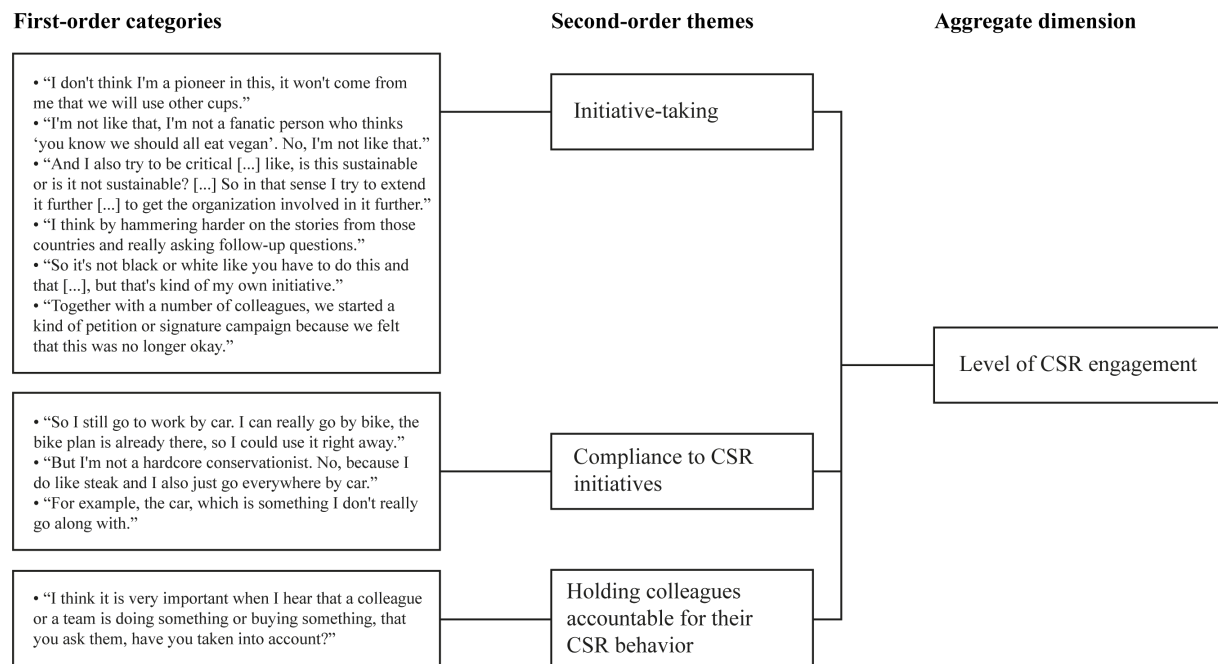
All the transcripts of the interviews are available via the following link:

<https://drive.google.com/drive/folders/1sdAMvbk0y9X4TiMyEshrOpvP79rE7j2Z?usp=share>

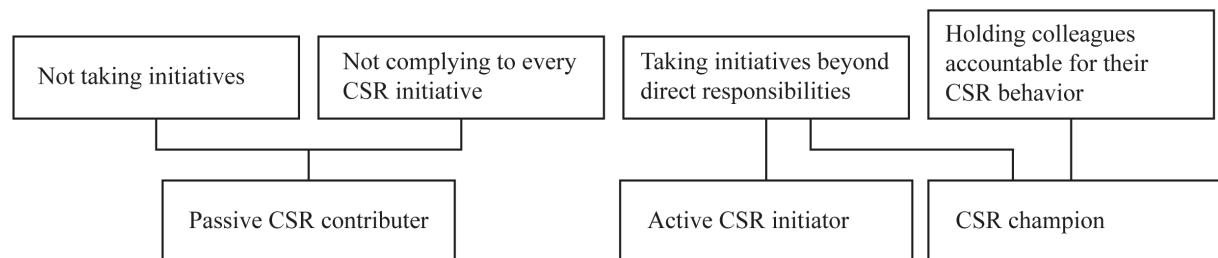
[link](#)

Appendix D. Data structure: levels of employee engagement with CSR

Coding tree

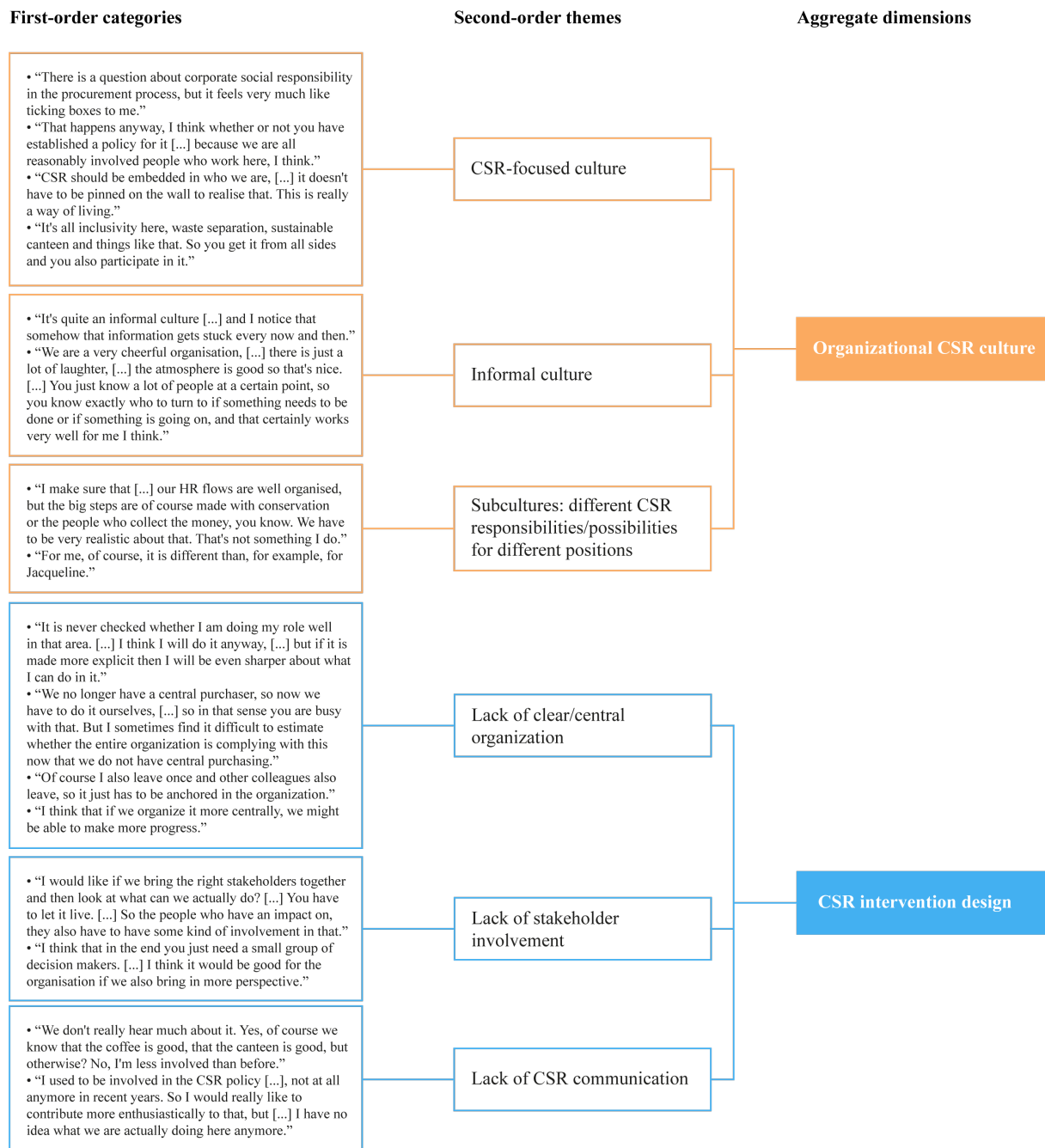


Visual representation of connections between the data



Appendix E. Data structure: factors contributing to employees' levels of CSR engagement

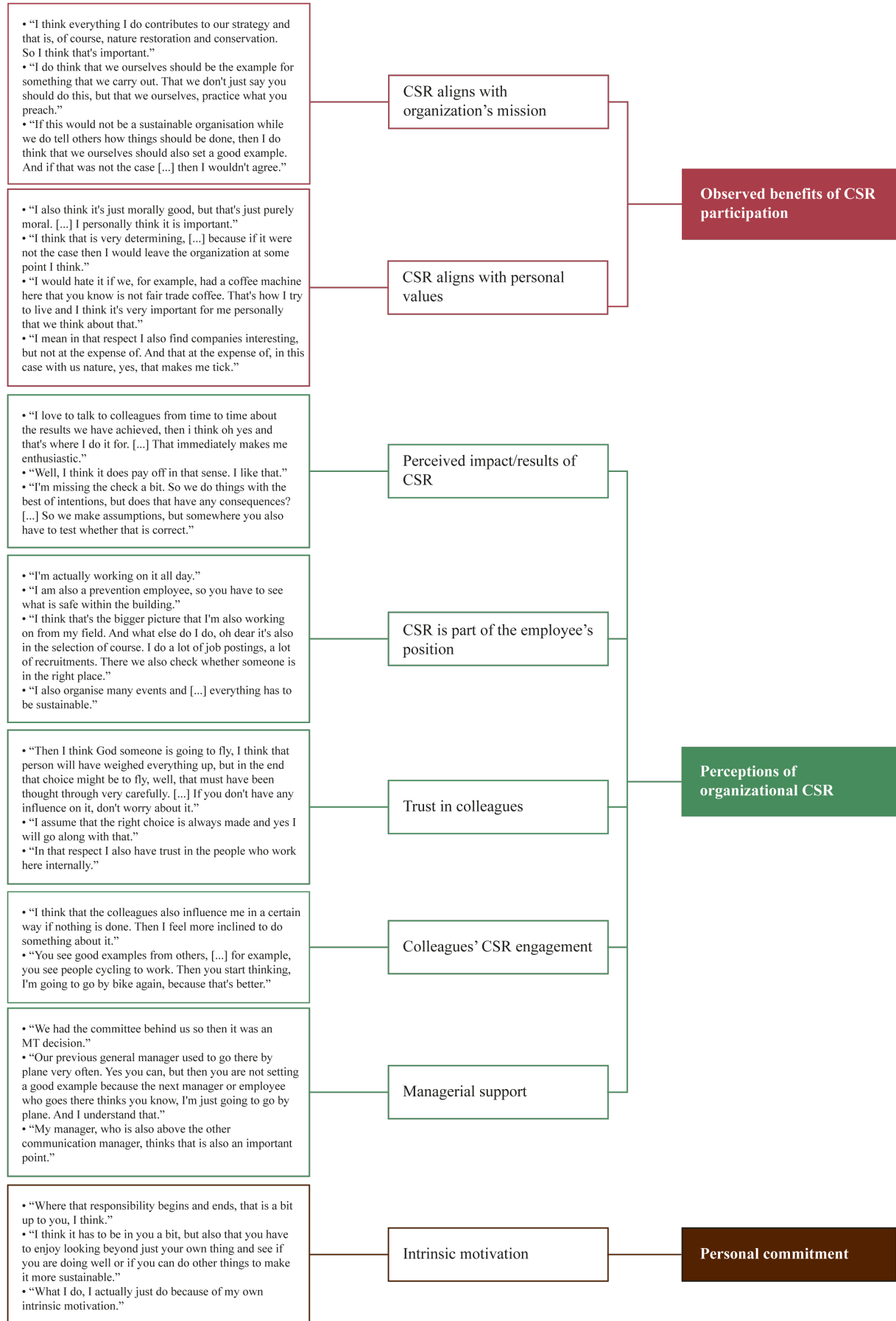
Coding tree



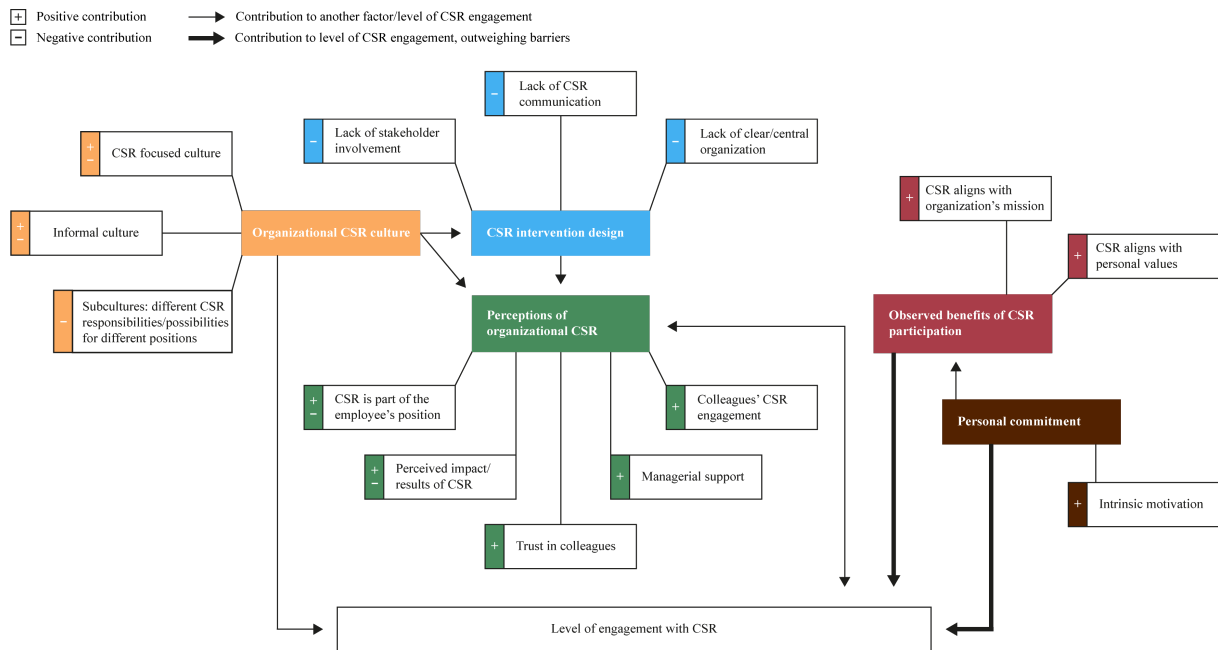
First-order categories

Second-order themes

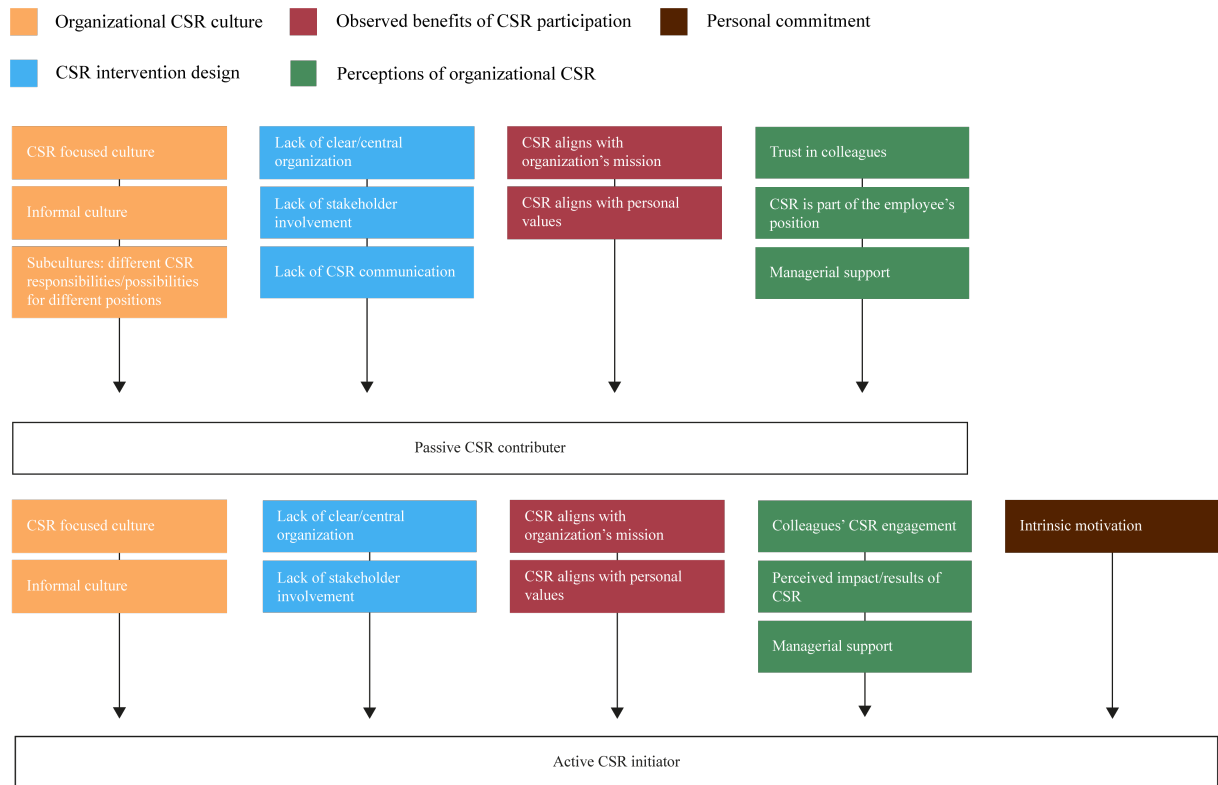
Aggregate dimensions

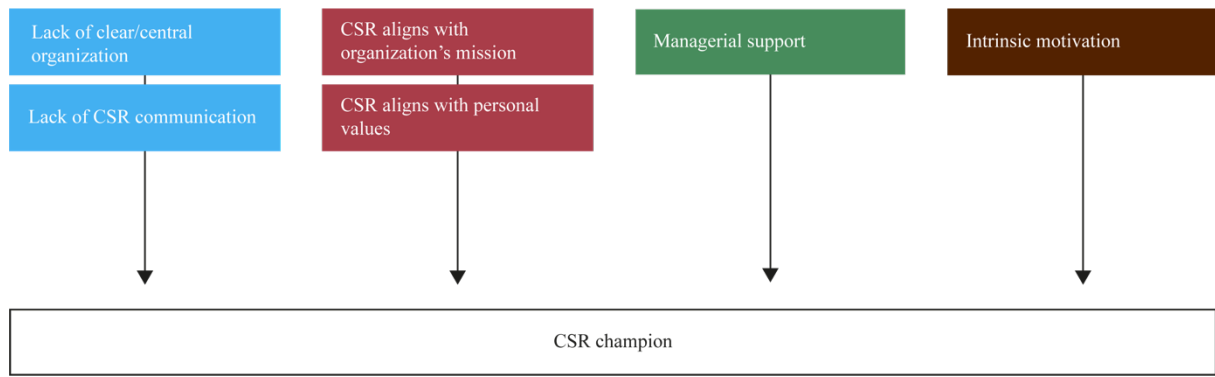


Visual representation of connections between the data and its importance



Factors' contribution specified to different levels of employee engagement with CSR





Appendix F. Information sheet

The information sheet is available via the following link:

<https://drive.google.com/drive/folders/1sdAMvbk0y9X4TiMyEshrOpvP79rE7j2Z?usp=share>

[link](#)

Appendix G. Informed consent forms

All the signed informed consents forms are available via the following link:

<https://drive.google.com/drive/folders/1sdAMvbk0y9X4TiMyEshrOpvP79rE7j2Z?usp=share>

[link](#)