

# Firm–civil society organizational collaborations in the context of corporate social responsibility (CSR) initiatives; development of collaboration typology

Civil society organizations

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## Abstract

**Purpose** – Business firms operate in society not only for market gains but also for generating positive social externalities. Civil society organisations (CSO) have helped society to develop across various spheres of influence. The concept of corporate social responsibility (CSR) ushered in an era wherein both business economic objectives as well as socio-environmental responsibilities of firms were prioritized simultaneously. The path of firms and CSOs intersected through CSR. In this work, the authors develop a typology on firm–CSO collaboration regarding CSR initiatives.

**Design/methodology/approach** – The authors through a twin approach of systematic literature review (SLR) with qualitative study developed a categorization of collaborations between a firm and a CSO in the context of CSR engagements. Apart from the SLR, the authors undertook two focus group discussions (FGD) with CSR experts (engaged in firm–CSO collaboration). This was done with a semi-structured discussion agenda frame. The data were content analysed for thematic aspects. Thus, both SLR as well as FGD outputs were considered for the study results.

**Findings** – The authors found six elements in firm–CSO collaboration and seven archetypes of collaboration. The six elements were CSR action elements (CSRAE) consisting of CSR agenda (CSRA), CSR resources (CSRR), CSR capabilities (CSRC), CSR Pprocess (CSRPP), CSR monitoring (CSRMM) and CSR stakeholder engagement (CSRSE). The seven typologies were CSO as auditor, outsourcing of CSR, CSO-driven CSR, joint CSR, support to CSO for CSR, guided support to CSO and coordinated CSR.

**Research limitations/implications** – Doty and Glick, (1994) had undertaken a seminal work on theory building based upon the unique method of application of typologies. Doty and Glick, (1994) elucidated how application of typologies could through a typology study enhance the scope and level for understanding and modelling in a contextual domain involving theory. This study was a step in this direction in the context of firm–CSO collaboration in the context of CSR initiatives.

**Practical implications** – This study would help managers from both CSOs and business firms to comprehend in which sphere they were required to collaborate like in resource/capabilities deployment or in designing CSR agendas or CSR process or CSR monitoring or in stakeholder engagement during CSR management. This typology would enable managers to comprehend what would be the most suitable form of collaboration between a firm and a CSO for a specific CSR engagement.

**Originality/value** – This is one of the first studies that theorizes regarding firm–CSO collaboration in the context of CSR initiatives both in terms of the collaboration building block elements as well as typology presented.

**Keywords** Civil society organisation, Corporate social responsibility, Collaborative framework, Typology

**Paper type** Research paper



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## 1. Introduction

Business firms have been embedded in society as an operational entity (Frederick, 1994). Business firms through its product and service offerings not only generated revenue and

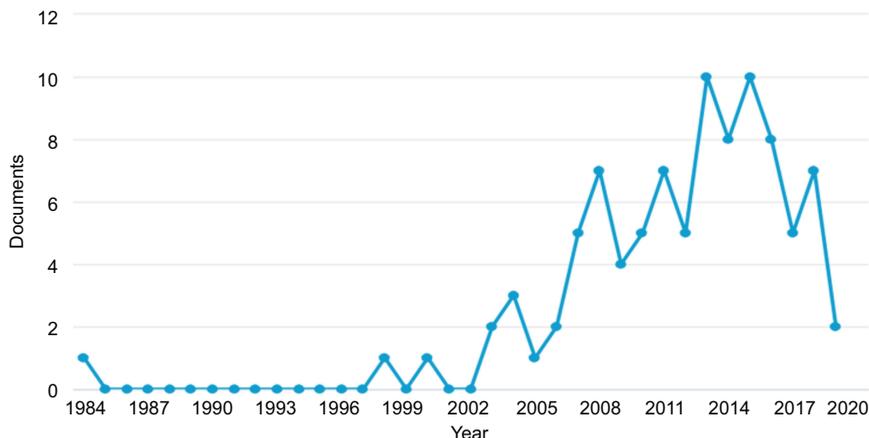
profit but also served society through the firms' products and services offerings (Scherer and Palazzo, 2007). The notion of corporate social responsibility (CSR) gathered momentum in the western world from the mid-20th century with the intention of firms serving society (Bhattacharyya *et al.*, 2009). This aspect of paying back to society was much more than just serving the market, and as Carroll (1999) had pointed out this was about doing philanthropic work through interventions in society. Through CSR initiatives, firms were expected to help society solve its problems like on poverty, education, healthcare and such others (Frederick, 1994). The classical role of alleviating such socio-economic problems was bestowed with government organisations and departments (Todaro and Smith, 2003). However, as most countries (especially in the developing world) witnessed substantial population growth (relatively higher than the economic growth), government agencies fell short of providing adequate developmental interventions (Fosu, 2017). Thus, many governments were unable to support adequately and effectively social initiatives and interventions (Mercer, 2002). Given this background, a dedicated set of organizations generally termed as nongovernmental organizations (NGOs), civil society organizations (CSOs), development organisations (DOs) and such others came into existence to complement the work done by various government institutions in society (Teegen *et al.*, 2004; Gibbs, 2000; Hudock, 1999). Such agencies are from here on referred to as CSOs in this article. Thus, a partnership between government agencies and CSOs were formed (Selsky and Parker, 2005). Over a period of time, progressively CSOs ventured into domains where government was not involved and this was the rise of the third sector mainly consisting of CSOs (Salamon, 1994). CSOs, thus evolved into an institution of its own and became not just a channel of doing social work but also became a voice (and advocate) in the conversation toward building a better society (Foley and Edwards, 1996). CSOs thus became respected and an active agent in society (Salamon, 1994). The rise of capitalism and the growth of many developing economies following liberalisation in between the decades of 1970s to the 1990s (like in Brazil, China, India, Russia and other countries) resulted in widespread growth of business firms (Dharwadkar *et al.*, 2000). Business firms in the last century or so riding on technological progress waves registered phenomenal growth and started eclipsing CSOs and even government bodies in creating an impact on society (while simultaneously creating market impact) (Guillen, 2000). Given this new-found potency of business firms, many scholars advocated that business firms should take care of social ills actively (Carroll, 1999). Some scholars even argued that many of the social ills were actually created by the action of business firms (as negative externalities like pollution, growth of urban slums and such others) in the first place (Bhattacharyya *et al.*, 2009). Thus, there was a need for business firms to engage with certain social actions proactively with a vision of generating positive externalities in society (Waddock, 2008). Thus, firms started engaging with society in a variety of issues, both social and environmental, in nature (Bhattacharyya *et al.*, 2009). Thus, business firms in the process of doing CSR engaged with government agencies and CSOs toward solving social challenges (Waddock, 2008). However, often firm management did not have the requisite resources and capabilities to address social issues and thus, over a period of time, the CSR interventions of firms were neither able to create a positive dent on social evils nor it was able to provide a positive experience for corporations engaging in social initiatives (Jamali and Mirshak, 2007). Firm simply did not often possess the managerial capability or the bandwidth to address the varied and deep social challenges (Jenkins, 2004a). Given this background, many advocated that the purpose of business firms was to do business and pay taxes or engage in strategic CSR (Friedman, 2007; Porter and Kramer, 2006). Strategic CSR entailed doing of such CSR initiatives that was good for society as well as good for business (a win-win proposition) (Porter and Kramer, 2006; Bhattacharyya, 2013). Certain firms in turn partnered with CSOs to continue to undertake social and environmental initiatives (Eweje, 2007), and thus it was not firm–society engagement but firm–CSO engagement to serve society (Dahan *et al.*, 2010). In India, CSR has

been made mandatory; thus, firms have had to necessarily undertake affirmative CSR action (Nair and Bhattacharyya, 2019). Given the increased importance of CSR in India wherein firms have been increasingly collaborating with CSOs, a typology analysis regarding such collaborations have become essential.

Doty and Glick (1994) has been one of the academic leaders in the domain of typology studies in management. Doty and Glick (1994) had undertaken a seminal work on theory building based upon the unique method of application of typologies. Doty and Glick (1994) elucidated how application of typologies could in a study enhance the scope and level for understanding and modelling in a contextual domain involving theory. Preston and O'bannon (1997) had initiated the domain of typology-based analysis in the context of corporate social-financial performance relationship. In this study, the authors attempted to develop an integrated framework (consisting of building blocks or elements) on firm–CSO collaboration. This framework was based upon the resource-based view perspective (Bhattacharyya, 2010a) as the conversation was regarding the nature, extent and contours of sharing of resources and capabilities between a firm and CSO for pursuing a social action (like CSR initiatives). The range of approaches could be a very independent action to an integrated collaborative approach by a firm and a CSO regarding CSR action. Thus, the authors developed a typology (as advocated by Doty and Glick, 1994) regarding firm–CSO engagement for CSR initiatives dependent upon the nature and intensity of sharing of resources, to capability sharing and process flow during coordination between a firm and a CSO and other aspects.

## 2. Theoretical discourse for typology development

The authors undertook a systematic literature review (SLR) (Beelmann, 2006; Cooper, 1984) to develop the theoretical base for the research. The authors consulted EBSCO, Proquest and Jstor journals databases to identify the relevant research papers. Then, the authors used a string search of the keywords “Firm + Business Organizations + Non-Governmental Organizations (NGOs) + Civil Society Organizations (CSOs) +Development Organisations (DOs) + Alliance + Collaboration” in the title, abstract and keywords of published articles (Parris and Peachey, 2013). The search output papers were read by the authors, and the relevant literature has been presented and discussed in the article. In Figure 1, the annual number of published original academic articles between the years 1984 and July 2019 has been depicted. In the year, 1984, the first article was published in this domain.



**Figure 1.** Annual number of published original academic papers from 1984 to July 2019

The most cited journals in the domain of firm CSO collaboration on CSR have been tabulated in [Table 1](#).

The notion of collaboration has been residing in the notion that when two entities (firms or CSOs) collaborated, then these entities complemented (the weakness of one with the other entities strengths) ([Le Ber and Branzei, 2010](#)). Thus, in the case of a firm collaborating with CSOs for its CSR initiative, a similar notion of complementing weakness with strength occurred ([Rivera-Santos and Rufin, 2010](#); [Millar et al., 2004](#)). The conversation on strength and weakness was anchored in the resources and capabilities of the firms from a resource-based view perspective ([Khan et al., 2019](#); [Dahan et al., 2010](#); [Ramachandran, 2011](#)). CSR action undertaken by firms required human, technology, financial resources (tangible consumables for specific CSR initiatives) as well as intangible resources like social legitimacy ([Moon, 2007](#); [Bhattacharyya, 2010a](#)). Resources were such assets in this case that helped in CSR value creation ([Bhattacharyya, 2010a](#)). Capabilities on the other hand represented were the ability of managers to utilize a set of resources for value creation through CSR ([Ramachandran, 2011](#); [Helfat and Peteraf, 2003](#)). Capabilities in the context of CSR encompassed managerial ability to interact with various stakeholders, ability to understand stakeholders needs (felt as well as unfelt), utilise the various consumables to create the physical value from the CSR initiatives ([Bhattacharyya, 2010a](#)). This transpired through interactions with various communities and stakeholders to solve conflicting goals ([Jenkins, 2004b](#)).

Organizational CSR process was founded on a set of the structured routines and mechanisms followed towards carrying out the CSR initiatives planned by a firm ([Khan et al., 2019](#); [Russo and Tencati, 2009](#)). This constituted the bucket of activities to be undertaken while doing CSR as well as the sequence of undertaking the activities ([Russo and Tencati, 2009](#)). CSR agenda has been regarding the establishment of such actions that delved regarding the themes of CSR to be undertaken, the time frame for completion of the CSR initiatives, the nature and intensity of deployment of resources and capabilities, the budgeting discourse for the activities and such others ([Yuan et al., 2011](#)).

The initiation of any initiative occurred from a rational planning school of thought based upon the ideations and plans regarding expected future accomplishments ([Eisenfuhr et al., 2010](#)). This was part of the visioning exercise, and it entailed visualizing future course of

| Journals   | Citation | Total link strength |
|--|----------|---------------------|
| Journal of Business Ethics                                   | 187      | 3,479               |
| Academy of Management Review                                 | 103      | 2,277               |
| Academy of Management Journal                                | 60       | 1,358               |
| Corporate Social Responsibility and Environmental management | 54       | 1,894               |
| Harvard Business Review                                      | 44       | 614                 |
| Business and Society   | 33       | 849                 |
| Journal of Management Studies                                | 31       | 683                 |
| Business Ethics Quarterly                                    | 29       | 835                 |
| Business Strategy and the Environment                        | 28       | 898                 |
| Journal of International Business Studies                    | 27       | 1,021               |
| Organization Studies   | 27       | 547                 |
| Strategic Management Journal                                 | 25       | 729                 |
| World Development  | 25       | 242                 |
| Accounting, Organizations and Society                        | 22       | 309                 |
| Administrative Science Quarterly                             | 22       | 457                 |
| California Management Review                                 | 22       | 605                 |
| Journal of Corporate Citizenship                             | 21       | 451                 |

**Table 1.** Most cited journals in the domain of firm CSO collaboration on CSR

action to be carried out in the present-day context to accomplish certain set targets (Shipley, 2002). CSR initiatives were planned based upon the expected problems to be addressed, and societal problems have been many and diverse (Bhattacharyya, 2012). Given this nature of reality, it was important that firm managers choose with due jurisprudence what set of social problems to consider and which set of problems not to address (Bhattacharyya, 2010b). When looking into any social problem, an entity (CSO or firm) which undertook the same was required to understand the felt and unmet need of stakeholders (Perrini and Tencati, 2006). Once the needs (expressed and unexpressed) of stakeholders were captured, then the firm or the CSO management needed to plan (Torugsa *et al.*, 2012; Cantrell *et al.*, 2015) regarding the following–

- (1) What resources and capabilities to acquire, develop, create and nurture for undertaking the requisite CSR initiative?
- (2) How resources and capabilities would be deployed for undertaking CSR initiatives?
- (3) What would be the achievement goals and the performance parameters to judge the efficiency of CSR initiatives?

Once the CSR initiatives planning was done, then the deliberation on CSR resource and capabilities would come up (Bhattacharyya, 2010b). Post identification of CSR resources and capabilities, the next important point of deliberation was regarding the CSR initiative activities (Woan Ting *et al.*, 2010). Activities entailed the set of action points that were undertaken to utilize the resources (Bhattacharyya, 2019a, b). Activities represented the kinetics of the roll out of CSR resources through capabilities towards achievement of the pursued CSR agenda (Virakul *et al.*, 2009; Cantrell *et al.*, 2015). Like the activity-based perspective in strategic management literature (Zott and Amit, 2010), in CSR literature also the quality of action towards CSR initiatives would determine the quality of CSR performance. Good CSR activities would entail robust planning regarding which CSR activity was to be done when, how, in what manner and by whom (Bhattacharyya, 2010b). The proper synchronization of CSR activities (in sequential series or parallel action) with other organizational actions would ascertain proper CSR performance (Kang *et al.*, 2010). The next step in CSR initiatives thus came up regarding monitoring of CSR action and its performance (Darus *et al.*, 2014). Monitoring entailed not only the estimation of the actual CSR performance to the expected (planned CSR performance) but also to establish the causality of the deviation (Hermann, 2007). This was especially pertinent when the actual performance was much lower than the expected (Gilley *et al.*, 2000). The focus adjacent to the monitoring process was regarding capturing what the key learnings from the mistakes were and how the performance could be improved by doing better CSR action (Calabrese *et al.*, 2015). This also incorporated more efficient and effective processes for doing better CSR action (Tang *et al.*, 2012). This also addressed the inclusion of feedback being provided to different organizational departments so that superior learnings could take place regarding future CSR initiatives undertaken by a firm (Calabrese *et al.*, 2015). It was important to note that through the process of CSR initiatives, entities (firm and CSO) engaged with stakeholders (Greenwood, 2007). Stakeholder engagement not only considered the communication aspect but also advocacy, sharing of ideas, securing feedbacks, grievances and any other interactional matter regarding any CSR initiative (Andriof *et al.*, 2017). In this study, each of the CSR action elements could be undertaken by a firm or a CSO. It would be important to remember that CSR as a concept originated from a firm, however, like in outsourcing literature (as in strategic management literature) (Choi *et al.*, 2018), the firm might even assign this task to a CSO. Thus, it would be important to comprehend what part of any CSR initiative was undertaken by which entity (that is by the firm or by any CSO) (Fontana, 2018).



like Indian wherein CSR has been made mandatory, there has been increase in firm–CSO collaboration engagements. Thus, it has become imperative to study the typology of such collaborations. The following were the research objectives of this study-

- (1) What are the elements of collaboration between a firm and a CSO towards engagement while undertaking CSR?
- (2) What are the possible types of collaboration between a firm and a CSO towards engagement on CSR?

### 3. Research methodology, data collection and analysis

The authors to understand the phenomenon of firm –CSO collaboration regarding CSR initiatives undertook a literature review cum qualitative yet positivist empirical research (Corbin *et al.*, 2015). This study was dominantly a literature review study followed by a set of focused group discussions (FGDs). This study was sequential with literature review study preceding the FGDs. As mentioned, post literature review study, the authors undertook two FGDs to study the phenomenon (Krueger and Casey, 2014; Hennik, 2014). A positivist approach was undertaken because the said phenomenon was established in literature (Myers, 2019). The first FGD had seven participants, while the second FGD had eight participants. In the first FGD, there were four CSR and three CSO managers, while for the second FGD there were four CSR and CSO managers each. The average years of experience of CSR managers was 16 years, whereas the average years of experience of CSO managers was 19 yrs. The FGD participants were experts from both the services and manufacturing sectors. The FGD panellists were from both public and private sector firms in India. The FGD members were experts from large firms. They were enlisted as they had experience from a diverse set of industries like pharmaceuticals, mining, heavy engineering, chemical, information technology, automotive, banking and such others. The data were collected in Mumbai, India in May, 2019 by the first author as being the FGD anchor. The discussions were transcribed for analysis within 24 hours of FGD as advocated by scholars (Krueger and Casey, 2014; Hsieh and Shannon, 2005). The data were analysed by content analysis for thematic findings as a qualitative approach of investigation (Hsieh and Shannon, 2005) explicating the nature of CSR engagement. Codes were developed from literature as prescribed by leading content analysis scholars (Lacy *et al.*, 2015). The face and content validity of the study codes were checked with two experts and two respondents as prescribed by Rourke and Anderson (2004). The first author undertook intra-coder reliability after two weeks, and the code matching intra-coder score was 96.5 %. For intra-coder reliability, another expert apart from the first author undertook the coding and the code matching for which the intercoder score was 91%. These figures were well within the prescribed values (Krippendorff, 2004; Milne and Adler, 1999).

### 4. Findings and discussion

The data analysis from both the systematic literature review as well as thematic findings from the FGDs helped in arriving at the major themes regarding firm CSO engagement towards undertaking CSR initiatives. The authors conceptualized the CSR action elements (CSRAE) based upon the thematic findings. Given the fact that this study was a qualitative study, the authors would like to point out that the study output be viewed as a set of propositions posited rather than tested. CSR action elements (CSRAE) encompassed six points for collaboration between a firm and a CSO for CSR engagement. In other words, the authors conceptualized the CSR action elements (CSRAE) based upon the twin inputs of systematic literature review as well as thematic findings from the FGDs. CSRAE comprised of six building blocks for collaboration between a firm and a CSO for CSR engagement. This has been depicted in Figure 4.

Thus, CSR action elements (CSRAE) consisted of six building blocks namely, CSR agenda (CSRA), CSR resources (CSRR), CSR capabilities (CSRC), CSR process (CSRP), CSR monitoring (CSRM) and CSR stakeholder engagement (CSRSE). The data analysis helped in arriving at the major factors that influenced firm CSO engagement towards undertaking CSR initiatives. This has been tabulated in Table 2.

Given the thematic findings regarding the pivotal aspects on CSR both from firm as well as the CSO side, the authors undertook a second level of analysis towards classifying firm–CSO collaboration on CSR. In this thematic analysis, the nature of firm –CSO collaboration has been presented based on CSR agenda, resources, capabilities, process, monitoring and stakeholder engagement. The classification has been presented in the sequence of CSR agenda, CSR resources, CSR capabilities, CSR process, CSR monitoring and finally CSR stakeholder engagement. For each of these six elements, there were two components, one for the firm and another for the CSO. Thus, the thematic classification was based upon the dominant role of the firm or the CSO. It would be important to note that for any of the six CSR action elements, both the firm as well as CSOs acted, however one entity (firm or CSO) acted in more pronounced fashion than the other. Thus, the authors were interested to emphasise on this nature of the dominant role. The authors presented this in Table 3 with this assumption.

CSR action elements (CSRAE) were initiated with the planning on CSR thematic interventions to be undertaken by the firm or the CSO. The authors here have conceptualised this as CSR agenda (CSRA). This is in line with the work on firm agenda by Yeoh, 2018. Once any CSR agenda was set, subsequently a firm or a CSO would deploy resources and engage management capability to utilise the resources to derive values towards fulfilling the CSR agenda. The resources and capabilities dedicated by a firm or a CSO thus constituted as the input for CSR value creation, and this has been denoted by the authors as CSR resources (CSRR) and CSR capabilities (CSRC). This notion of firm resources and capabilities has been mentioned in past works (Jamali *et al.*, 2015). Once a firm or CSO dedicated resources and capabilities, CSR activities were undertaken. CSR activities were carried out based upon a CSR process (CSRP) which indicated which activities had to be done in what sequence (parallel or in series) in a planned or an incremental fashion. This, like advocated by Basu and Palazzo (2008) regarding firm activities, was its guiding processes. One needed to note that during the CSR process the firm or the CSO engaged with stakeholders through material,

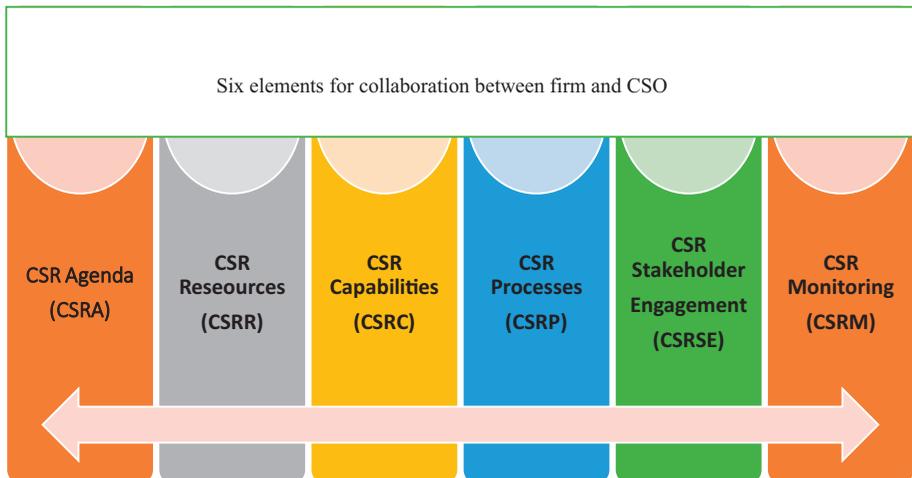


Figure 4.  
CSR action  
elements (CSRAE)

**Table 2.**  
Firm–CSO  
collaborations themes  
on CSR engagement

| S.No. | Theme   |
|-------|---|
| 1.    | CSR agenda (CSRA) was found to be a very important aspect in firm–CSO engagements. Agenda encompassed the initiatives and thematic intervention on CSR  |
| 2.    | CSR resources (CSRR) indicated the various tangible and intangible assets that were deployed for undertaking the CSR initiatives  |
| 3.    | CSR capabilities (CSRC) consisted of the ability of an organisation to integrate various resources deployed for CSR activities and steering the resources to achieve desired outcome  |
| 4.    | CSR Process (CSR P) consisted of the sequencing of steps of activities directly and indirectly undertaken towards doing CSR. It also entailed setting the operating procedure on CSR actions  |
| 5.    | CSR monitoring (CSR M) involved the checks and balances incorporated in the CSR process for comprehending the hiatus between the expected and achieved<br>It also considered the feedback and learnings from the extant hiatus between actual and expected. The final aim is to reduce the hiatus |
| 6.    | CSR stakeholder engagement (CSRSE) entailed dialogues and management of interaction with stakeholders   |

#### Firm CSO collaboration elements

Firm CSR resource  
CSO CSR resource  
Firm CSR capability  
CSO CSR capability  
Firm CSR Process  
CSO CSR process  
Firm CSR agenda  
CSO CSR agenda  
Firm CSR monitoring  
CSO CSR monitoring  
Firm stakeholder engagement  
CSO stakeholder engagement

**Table 3.**  
Firm–CSO  
collaboration elements  
during CSR  
engagement

relational and interactional ways. The overall aim was to satisfy stakeholders' requirements. This constituted as CSR stakeholder engagement (CSRSE). This aspect of stakeholder engagement was also deliberated upon by (Hillman and Keim, 2001). The final step of CSR action element has been CSR monitoring (CSR M). This entailed the observation of the output and performance of CSR initiatives undertaken by a firm or CSO. CSR monitoring constituted of documenting, reporting, feedback generation and learning input from the CSR initiatives. This was in line with the work on monitoring of outsourced activities by Dibbern *et al.* (2004). The typology of firm–CSO CSR engagement collaboration has been tabulated in Table 4.

In the first typology that was the “CSO as an Auditor”, the firm in the CSR initiative dominated the CSR agenda, setting. In this type of collaboration, the firm also provided the majority of CSR resources and capabilities. The firm also established the CSR initiatives processes for unrolling the CSR initiatives. The firm directly engaged with the stakeholders. However, the monitoring of the firm-directed CSR initiatives were undertaken by the CSO. Thus, in this form of firm engagement with the CSO, it was more of the CSO just working as an auditor. Thus, out of the six aspects, only one (that was monitoring) was done outside the boundary of the firm.

It was also found that sometimes a firm management undertook the CSR agenda setting and the monitoring. Thus, the firm was actually controlling the very beginning and the very

**Table 4.**  
Firm–CSO CSR  
engagement  
collaboration typology

| S. no. | CSRA |     | CSRR |     | CSRC |     | CSR action elements |     | CSRSE |     | CSRM |     | Typology of collaboration |
|--------|------|-----|------|-----|------|-----|---------------------|-----|-------|-----|------|-----|---------------------------|
|        | Firm | CSO | Firm | CSO | Firm | CSO | CSRP                | CSO | Firm  | CSO | Firm | CSO |                           |
| 1.     | ✓    | X   | ✓    | X   | ✓    | X   | ✓                   | X   | ✓     | X   | X    | ✓   | CSO as Auditor            |
| 2.     | ✓    | X   | ✓    | ✓   | X    | ✓   | X                   | ✓   | X     | ✓   | ✓    | X   | Outsourcing of CSR        |
| 3.     | X    | ✓   | ✓    | ✓   | X    | ✓   | X                   | ✓   | X     | ✓   | ✓    | ✓   | CSO Driven CSR            |
| 4.     | ✓    | ✓   | ✓    | ✓   | ✓    | ✓   | ✓                   | ✓   | ✓     | ✓   | ✓    | ✓   | Joint CSR                 |
| 5.     | X    | ✓   | ✓    | X   | X    | ✓   | X                   | ✓   | X     | X   | X    | ✓   | Support to CSO for CSR    |
| 6.     | ✓    | X   | ✓    | X   | X    | X   | ✓                   | X   | X     | ✓   | ✓    | X   | Guided support to CSO     |
| 7.     | ✓    | ✓   | ✓    | X   | ✓    | ✓   | ✓                   | ✓   | X     | ✓   | ✓    | ✓   | Coordinated CSR           |

end of the CSR action cycle. All the CSR activities were undertaken by a CSO-like resources and capabilities deployment for the CSR initiatives. The CSO also defined and designed the CSR processes. Further, the CSO also engaged with the stakeholders for satisfying the requirements. Thus, in essence, the firm management in this case had outsourced CSR activity to the CSO. This was the second typology, “Outsourcing of CSR”. Another even greater form of CSR outsourcing was that the CSO also setting the firm CSR agenda. Thus, only during the monitoring stage the firm contributed to vet whether the CSR work was being done properly from the firm perspective. One needed to understand that in CSR outsourcing the firm only carried out the monitoring step. The CSO took backseat role as an independent observer. In CSR- driven typology, the monitoring was also done by the CSO. The monitoring was a joint process. Thus, in this case, the entire CSR program of the firm was driven by the CSO. In another type of CSR initiatives, the firm management set the CSR agenda, and the firm provided the necessary CSR resources. Further, the rest of the CSR action cycle steps like capabilities deployment, CSR process setting, stakeholder engagement and monitoring was carried out by the “Collaborating CSO”. Thus, this kind of collaboration was more about the firm providing the hard infrastructure whereas the CSO managing the soft aspects. This was “Support to CSO for CSR”.

Another type of firm– CSO collaboration emerged in which the firm set the CSR agenda and also provided the requisite resources. However, the CSO managers undertook the management of the CSR initiative and engaged with the stakeholders. The CSO managers were instructed by the firm regarding the process of CSR undertaking as the firm managers defined the CSR planning. At the end of the CSR initiatives, the firm managers monitored the CSR performance as carried out by the CSO. Thus, in this case, the firm managers guided the CSO for undertaking CSR initiatives, thus it was termed “Guided CSR”. Another form of collaboration occurred, when the firm and CSO mutually decided regarding the CSR agenda to be undertaken.

In the next typology, the firm provided the CSR resources, while the CSO provided the capabilities for CSR. But again, both the firm and the CSO managers jointly decided regarding the CSR process to be followed. However, only the CSO managers engaged with the stakeholders as the CSO managers commanded this specialized capability. This was “Joint CSR”, wherein both the CSO managers and the firm managers jointly undertook the monitoring so that the learning and feedback were shared between the two entities. Finally, there was the most collaborative arrangement in which the firm managers and the CSO managers mutually in an iterative fashion together determined the CSR agenda and the CSR process. Both the firm managers and the CSO managers together earmarked resources and capabilities and also cooperatively deployed the same. Stakeholder engagement was also jointly carried out by both the firm and the CSO managers. This was “Coordinated CSR” in which monitoring of CSR initiatives performance was also jointly undertaken by the firm and the CSO managers.

## 5. Conclusion

In this study, the authors developed a typology regarding firm– CSO collaboration regarding undertaking CSR initiatives. This was very much in line with theory building as espoused by [Doty and Glick \(1994\)](#). The typology encompassed six building blocks of the CSR action elements. These elements were namely CSR agenda, CSR resources, CSR capabilities, CSR processes, stakeholder engagement through CSR and CSR monitoring. The authors developed the CSR initiatives firm–CSO collaboration typology based upon the dominant role played by the firm or CSO or both in carrying out the mentioned six CSR action elements. This work was based upon the resource- based view (RBV) literature (in strategic management) as it contributed regarding the nature of collaboration based upon firm or CSO

resource, capability and process (Helfat and Peteraf, 2003; Bhattacharyya, 2010a). This research was also grounded on stakeholder theory (Donaldson and Preston, 1995; Freeman, 1994) as the notion of CSR and stakeholder management has been grounded on the same. This study also contributed to the inter-organizational alliance/ collaboration literature as it considered alliance between a firm and a CSO (Selsky and Parker, 2005; Austin and Seitanidi, 2012). Thus, this study integrated theories of strategic management like RBV with transaction cost economics (TCE), TCE being the harbinger of strategic alliance/ collaborative strategy literature (Williamson, 1993). The classification outlined by the research thus made theoretical progress in these three spheres of strategic management theories namely RBV, stakeholder theory and TCE. This work was one of the first such work on development of a firm –CSO typology on collaboration for CSR engagement. The authors do note that the possible limitations of this typology would occur because of considering the mentioned six theoretical elements. However, for theoretical brevity yet comprehensive understanding, the six conceptual elements were studied. Future empirical studies might provide insights towards extending these theoretical elements. Another possible limitation of the typology presented like any social typology was that it not watertight. Thus, the authors would like to mention that firm–CSO collaboration might at certain times depict shades of two or more typologies coexisting. This study was set in the context of India, an emerging economy. In case of CSR, context mattered as the firm was embedded amongst its stakeholders who represented a constituent context (Jamali and Karam, 2018; Bhattacharyya, 2013). Thus, this study was relevant and well suited to comprehend a context which represented a large country with economic growth, diverse socioeconomic challenges, marked with poverty but possessing a large working population with a thriving middle class, propelling the agricultural, services and industrial sectors (Bhattacharyya, 2011; Srinivas, 1995; Jalan, 2004; Datt and Mahajan, 2016). Another factor peculiar to India was the democratic political setup with a vibrant capitalist private sector–driven economy (Chakrabarti *et al.*, 2015; Jalan, 2004). Both the political and economic context underlined the importance of CSR action. In future, researchers could undertake comparative research to comprehend the same in the context of developing countries to developed countries (economic context) or in communist or theocratic countries (political contexts). Thus, a comparative study on firm–CSO collaboration would come forth. Further, as this study was exploratory in nature, a qualitative approach was undertaken. Thus, the aim was to have a theoretical generalization in line with the seminal work of Doty and Glick (1994). In future, survey-backed quantitative studies could be undertaken to attain a more generalizable conclusion (statistically speaking).

In India, CSR has also been a regulatory initiative which played its own role in firm–CSO collaboration. This theme could also be explored in future. This study would help managers from both CSOs and business firms to comprehend in which sphere they were required to collaborate like in resource/capabilities deployment or in designing CSR agendas or CSR process or CSR monitoring or in stakeholder engagement during CSR management. This typology would enable managers to comprehend what would be the most suitable form of collaboration between a firm and a CSO for a specific CSR engagement. The authors hope that this explanatory study would initiate a conversation on firm–CSO collaboration in CSR literature.

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