

University of Southern Queensland
Faculty of Health, Engineering and Sciences

**Effective Corporate Social Responsibility for Australian
SMEs (Small to Medium-Sized Enterprises) in the
Building & Construction Industry.**

A dissertation submitted by
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ABSTRACT

This paper aims to highlight the importance and impacts of Corporate Social Responsibility (CSR) in global industry and how the building and construction Small to Medium-Sized Enterprises (SME) sector are positioned to advance their standing. CSR can be easily mistaken for applying only to Multi-National Corporations (MNC), however as will be evidenced throughout this paper, the importance for organisations, no matter the size and value, to identify and embrace good CSR practices is now more important, and at the forefront of building and construction SME industry than ever. This research will further review CSR implementation limitations for building and construction SEMs and attempt to identify and clarify how best to approach CSR as a building and construction SME.

This paper takes a theoretical and empirical qualitative approach to the literature review, establishing themes in the existing literature to help define best practice for scalable approaches to successful CSR implementation. Due to the subjectivity around the CSR in the existing literature, the topic is best approached theoretically. To establish best practice standards for a topic undefined is ultimately to assume what constitutes as best practice therefore adopting the theoretical approach to establish a position. The theoretical research approach will be used to establish what theories around effective CSR already exist, the relationships between effective CSR and good business outcomes, to what degree the existing theories have been investigated and what limitations are known in the literature.

Being a relatively recent movement, the existing literature offers a relatively modest insight into SME CSR, however the existing literature is rich with CSR applications with MNC which allows the global importance of scalable involvement to be established. By breaking down the constructs of CSR and highlighting the specific applications in which a SMEs can effectively engage in CSR triggers an understanding that CSR in SMEs is no longer a cost prohibited add on for building and construction SMEs, but a core business practice that ultimately defines how the industry operates, and how organisations develop competitive advantages through reputational and increased business success. The research finds the very nature of SMEs allows for less restrictive participation and pathways to good CSR practices with added propensity to ultimately act out of conviction rather than just due to perception and profitability reasons.

Finally, through the findings of this paper, the breakdown of CSR offers guidance for SMEs on how to implement good CSR into everyday business practices by aligning their operational cores to targeted CSR commitments and objectives that are both meaningful and impactful to the global CSR cause. Although the construction SME industry has best endeavours with CSR, systematically understanding what the global causes are remains the first hurdle for many construction SMEs. CSR is a global juggernaut that is creating an environment where organisations must do more than just generate profits. As SMEs by default engage in environmentally and societal sensitive works, the education piece around CSR in building and construction SMEs will remain critical for success.

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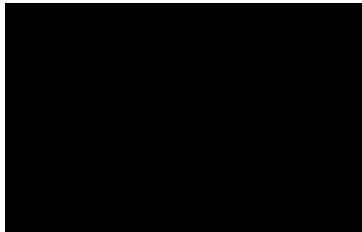
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I certify that the ideas, designs and experimental work, results, analyses and conclusions set out in this dissertation are entirely my own, except where otherwise indicated and acknowledged.

I further certify that the work is original and has not been previously submitted for assessment in any other course or institution, except where specifically stated.




Signature

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Without the support network of my wife and work colleagues, the required time commitment to reach completion of this paper would not be possible. The understanding and flexibility given to me this past year will always be remembered and I will forever be grateful.

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CHAPTER 1 - INTRODUCTION

1.1 BACKGROUND

Corporate Social Responsibility (CSR) continues to become a powerful agenda for organisations of all sizes and industries throughout both the developed and developing world. The term CSR has become synonymous with ‘doing the right thing’ and being a good ‘corporate citizen’. While there remains a strong belief amongst industry that companies that embrace good CSR will ultimately prosper while those who do not will be at a significant reputational and economic disadvantage (Godfrey & Hansen 2009). With this movement it has become clear businesses need to take CSR more seriously than ever before. In order to be effective and genuine in CSR, there needs to be an understanding on how to effectively implement CSR into businesses to achieve the most scalable impacts.

Although there is an abundance of literature on CSR, there is a strong focus on CSR and its association with large Multi-National Corporations (MNCs), aiding a perception that CSR is heavily aligned to MNCs only and/or that SMEs cannot be effective in CSR implementation, therefore have no obligations (Baumann et al. 2013). This perception remains the fact despite in both developed and developing countries SMEs provide more than half of employment and thus contribute a significant share to overall economic value creation (Jamali et al. 2009). Further to this, recent economic studies have begun to recognise the growing significance of the SME sector leading to an emphasis on their social and environmental impact, illustrated by an increasing number of initiatives aimed at engaging SMEs in the CSR agenda (Jenkins 2006).

It is commonly assumed that SMEs do not engage in CSR due to their paucity of formal management systems and financial and human resources (Baumann-Pauly et al. 2013). However, the very nature of SMEs allows for less restrictive participation and pathways to good CSR practice with a propensity to ultimately act out of conviction rather than just due to profitability reason (Remi cited in Baumann-Pauly et al. 2013). Engaging SMEs in effective CSR practices and commitments relies on promoting approaches that fit the respective needs and capacities of these businesses, and do not adversely affect their economic viability. Therefore, the challenge for industry is not so much to redefine CSR for SMEs, as it is to understand how CSR is can be socially constructed in a specific context for SMEs and how to frame this when considering the development of business strategies.

1.2 CORPORATE SOCIAL RESPONSIBLY DEFINED

The literature has over time presented many differing definitions and interpretations of CSR., however in both the corporate and the academic world there remains uncertainty as to how to interpret and define CRS to enable ease of, and effective implementation. Many go as far as saying ‘We have looked for a definition and basically there isn’t one’ (Jackson and Hawker, 2001). There have been many attempts to establish a more succinct understating of CSR and develop a single definition. Dahlsrud (2006) presented a paper that analysed 37 definitions covering a time span from 1980 to 2003 and further established the social construct of a CSR definition being consistent with a set of 5 identified CSR dimensions: Stakeholder Dimension, Social Dimension, Economic Dimension, Voluntariness Dimension & Environmental Dimension. These 5 dimensions, frame and group the key themes and phrases constant throughout the analysed definitions.

More recently further simplified, The United Nations (2020), who for years have remained a pioneer of the international CSR push defines CSR as;

“Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives (“Triple-Bottom-Line-Approach”), while at the same time addressing the expectations of shareholders and stakeholders.”

The United Nations definition establishes a construct around three core performance ‘balanced’ pillars, namely, Economic Performance, Social Performance and Environmental Performance as represented in Figure-1 below.

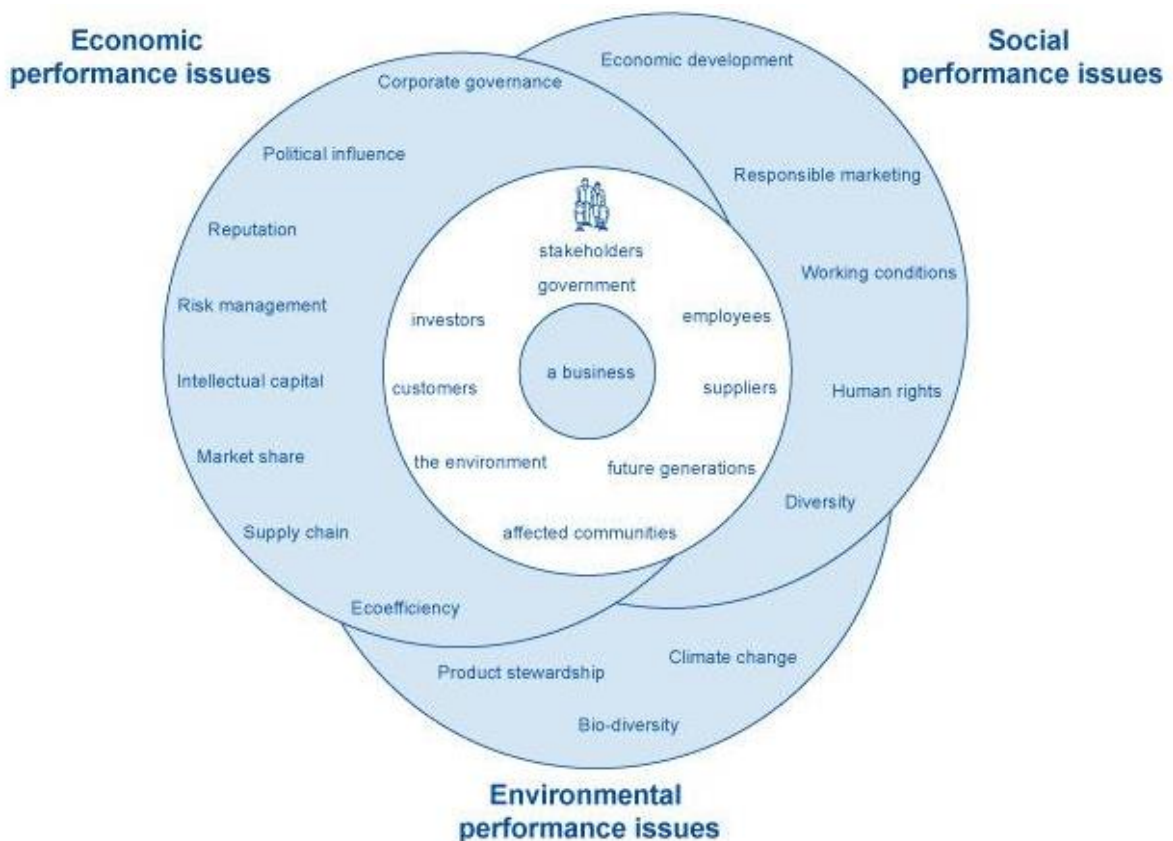


Figure 1- Relationship between Economic, Social & Environmental performance issues (UNIDO 2020).

1.3 THE NEED FOR FURTHER UNDERSTANDING

Although the definitions of CSR can present ambiguous, the literature identifies a root problem in CSR implementation with SMEs is that definitions and interpretations are often biased toward specific sector interests and thus preventing the development and effective implementation of the concept into everyday business practices and operations in a meaningful and impactful way (Barthorpe 2010).

With a continued increased focus and the subsequent scrutiny, CSR has very much become the subject of great interest amongst scholars, industry and government, leading to an abundance research aimed at highlighting its importance and the upside and/or downside of organisational CSR implementation (Muller & Kraussl 2011). Barthorpe (2010) suggests that the relationship between companies and the society in which they operate is becoming increasingly complex and the typical social construct of effective CSR becoming blurred as the movement progresses.

For organisations to effectively embrace this ethos, having a clear understanding of the ‘why’ and ‘how’ in CSR remains critical in their willingness to a genuine approach to meaningful implementation of CSR. Here lies the need to provide clarity, targeted to specific sectors on the ‘why’ and ‘how’ of CSR, with few researchers taking a direct and specific approach to discussing the importance of implementation and genuine practice of CSR across specific industry sectors, namely, SMEs in the Building and Construction industry.

To this effect, there is no formal framework targeted to SMEs that provides a legally binding or set auditable reporting framework. Consequently, practical CSR initiatives are designed primarily for large firms that have the human and financial resources to implement the required procedures into their business operations.

Although there are existing global instruments and standards that allow for benchmarking and reporting oversight/accountability, these platforms remain focused on use for MNCs i.e. Global Reporting Initiative (GRI), and UN Global Compact the aforementioned 2 reporting instruments remain the global industry standard, there are other less referenced standards namely: The International Labour Organization (ILO), the Organisation for Economic Co-operation and Development (OECD) Guidelines, ISO 26000, the Universal Declaration of Human Rights, The UN Guiding Principles on Business and Human Rights, and the ILO MNE Declaration (Hedberg & von Malmborg 2003)

For an SME to understand CSR allows for properly implemented CSR concepts that can bring along a variety of competitive advantages, such as:

- Improved image and reputation
- Improved trust and understanding
- Larger, more prominent profile
- Better market position
- More business
- Increased employee motivation
- Increased attractiveness to potential recruits
- Cost savings and increased efficiency
- Better risk management and decision-making processes

It is the appreciation and understanding of these benefits that will assist in future and ongoing involvement in SME CSR involvement.

1.4 SCOPE OF THE REVIEW — RESEARCH AIMS AND OBJECTIVES

The scope of this literature review aims to provide clarity on CSR implementation in Building and Construction Industry SMEs by removing the bias towards specific sector interest and MNCs, and to fundamentally identify a set of measurable industry benchmarking standards that are recognised in the literature as not only best practice but, scalable and adaptable to Building and Construction SMEs.

By drawing on existing CSR literature of CSR in a global industry context, initially a foundation of the position of the social contract of CSR can be established and presented. The literature review will then isolate the positions and commitments of current globally recognised leaders in CSR identifying the

characteristics of good CSR practices and the issues in implementing them. Commitments and initiatives will then be reviewed for measurability, their effectiveness, application to the mainstream of the businesses core impacts and their authenticity. The achievements and gaps of CSR will also be demonstrated.

The literature review will then focus on both SMEs and Building and Construction CSR implications and applications to drawing the same relative outcomes, ultimately identifying and clearly articulating how CSR in the building and construction industry, specifically amongst SMEs can be successfully implemented and measured with both meaningful and impactful commitments and initiatives. Throughout the literature review on both accounts, linkages will be then be formed along the way with CSR practices and business outcomes.

Concluding the research, the paper will:

1. Identify and critically analyse Building & Construction Industry stated objectives that can be linked with measurable outcome impacts that can be evidenced.
2. Develop a focused list of the most effective economic, environmental and social objectives adoptable in the Building & Construction Industry.
3. Evaluate objectives and design a matrix to allow selection of purposeful and realistic objectives for Building & Construction SMEs to adopt.

The research review will follow a defined set of parameters to synthesise both the existing literature on good CSR implementation outcomes and the CSR statements of ‘recognised’ global leaders, to then systematically break down the relevant initiatives and objectives that can be effectively implemented in Building and Construction firms. The paper will then further isolate the initiatives, objectives and commitments that could be specifically construed as relative and adoptable by SMEs. By doing so, a clear set of measurable industry benchmarking standards for Building and Construction Industry SMEs will be identified, enabling SMEs to achieve a recognised best practice standard for CSR.

1.5 RESEARCH SCOPE AND LIMITATIONS

The existing literature on CSR for both the Building & Construction Industry as a whole and furthermore specific to SMEs in the Building & Construction Industry is extremely limited. The limitation of this research extends to the extent to which both MNCs & SMEs in the building and construction industry can evidence their commitment outcomes.

The industry is faced with ‘greenwashing’ and CSR reporting that carries commitments that have no value or impact outside the annual board meeting. Greenwashing is term used to describe corporate practices that appear to be environmentally responsible without actually representing a change in how a company conducts its business (Kielmas 2019).

This paper is further limited by the lack of empirical quantitative data concerning good CSR and good business outcomes. The outcomes rely on theoretical and empirical quantitative research methodologies.

As stated by Claydon (2011) CSR will forever evolve, undoubtedly uncovering alternate interpretations and approaches to meeting current 'best practice', that, for this reason, are out of the scope of this review.

1.6 ORGANISATIONAL PATTERN OF THE REVIEW

The proposed research project is comprised of 5 Chapters. A description of each chapter has been outlined below.

Chapter 1 – Introduction

This section provides an overview of the background of the topic, clarity on the topic, need for further understanding on the topic, research aims and objectives & research scope limitations.

Chapter 2 – Literature Review

The literature review sets the precedence for the project, it is a summarized collection of all the themes and foundations of CSR as published in both existing literature and corporate CSR statements, initiatives and commitments. Without the existing publications to source and understand the positions and impacts of CSR implementation across global industry, the task of trying to develop an adoptable benchmarking standard for Building and Construction SMEs to implement as a means for introducing meaningful, measurable and scalable initiatives and commitments to everyday business operations would be a considerable study. The literature review is comprised of:

- INTRODUCTION
- HISTORICAL BACKGROUND OF CSR OVERVIEW ON EXISTING LITERATURE
- CSR 'GREENWASHING'
- CSR AMONGST MNCs
 - MNC CSR Leaders
 - Effective Initiatives & Commitments
 - Characteristics of MNCs with good CSR
 - MNC CSR Limitations – Implementation Restrictions
- SMEs APPROACH TO CSR
 - SMEs vs MNCs
 - Characteristics of Good CSR Amongst SMEs
 - SME limitations
- CSR - BUILDING & CONSTRUCTION

- CSR Amongst Building & Construction MNC
- Scalable Initiatives & Commitments for Building and Construction Companies
- Building and Construction SME Limitations
- THE RELATIONSHIP BETWEEN CSR AND GOOD BUSINESS
- ALTERNATIVE VIEWPOINTS
- PRINCIPAL QUESTIONS BEING ASKED FROM THE EXISTING LITERATURE
- GENERAL CONCLUSIONS THAT ARE BEING DRAWN FROM THE EXISTING LITERATURE

Chapter 3 – Methodologies

Chapter three provides the framework for which the research is collected and collated for evidential assembly. This section outlines the parameters in which information will be processed, and how this information will be analysed.

Chapter 4 - Discussion

The discussion chapter will focus on explaining and evaluating the outcomes and how it relates to the CSR literature review. The discussion will highlight how the findings/themes align with existing knowledge, what new insights they contribute, and what consequences they have for theory or practice, ultimately aiming to answer the question of why CSR is important and how can it be more adoptable and adaptable to everyday Building & Construction business practices and strategic directions based on interpretations.

This section will then acknowledge the limitations on what can and cannot be concluded from this study and furthermore, provide recommendations upon how to streamline a recognised industry standard for how SMEs in the Building & Construction Industry approach CSR.

Chapter 5 - Conclusion

The conclusion chapter summarizes and concludes the research by recognising the work completed thought this research project by assessing the original aims of the paper and assessing them in line with prescribed objectives from the approved project specification. The conclusion will:

- Recognise important aspects of the existing body of literature;
- Highlight the current state of the literature reviewed;
- Draw out the significant flaws or gaps in existing knowledge around CSR in Building & Construction SMEs;
- Outlines areas for future specific study on CSR – SME – Building & Construction;

CHAPTER 2 – LITERATURE REVIEW

2.1 INTRODUCTION

To develop a set of measurable industry benchmarking standards for Building and Construction Industry SMEs to achieve a recognised best practice standard for Corporate Social Responsibility, the research first needs to understand the practical implications of CSR to then systematically deconstruct the findings to establish the desired adoptable benchmarking standards.

The literature review will be structured both thematically and theoretically. While there has been much research on CSR as a central topic, providing great overview of the origins, development and rise in importance across global industries. However, few researchers have isolated CSR in specific context to SMEs and the Building and Construction industry into consideration. The research here within explains the background research on CSR as well as providing an insight into existing positions of corporate leaders in CSR amongst industry

Although the existing literature presents a variety of themes and dimensions of CSR that broadly cover multiple industries, this literature review deconstructs these themes and dimensions to piece together those conducive towards Building and construction SMEs. This paper provides an alternative, more comprehensive and more effective model of CSR, useful as a tool for SME business leaders.

The review will conclude by providing insight into where this research project differs from those existing literature reviews.

2.2 HISTORICAL BACKGROUND OF CSR OVERVIEW ON EXISTING LITERATURE

In order to fully appreciate SME CSR, an overview of the existing literature is required. This section will explore origins of CSR with SMEs and where it has gained momentum and equally, historically stumbled. Since conception in the 1950s, there has been much debate about the relationship and interactions between business and society with embedded roots in corporate philanthropy. How this has progressed though time highlights the significance of the CSR movement and the likely projection moving forward.

Through the following figures 2 & 3, it is possible to visualize the evolution of CSR from a holistic perspective. Latapí, Jóhannsdóttir & Davídsdóttir (2019) found that corporations have evolved from a strict profit focus in the 1950's and 60's to the belief that business exists to serve society as pointed out in the 1970's and to a position in the 2010's, adopting a purpose of corporations having an obligation to generate shared value with society as responsible corporate citizens. The relevance of these figures

comes from placing the events that played a significant role in shaping the evolution and understanding of CSR

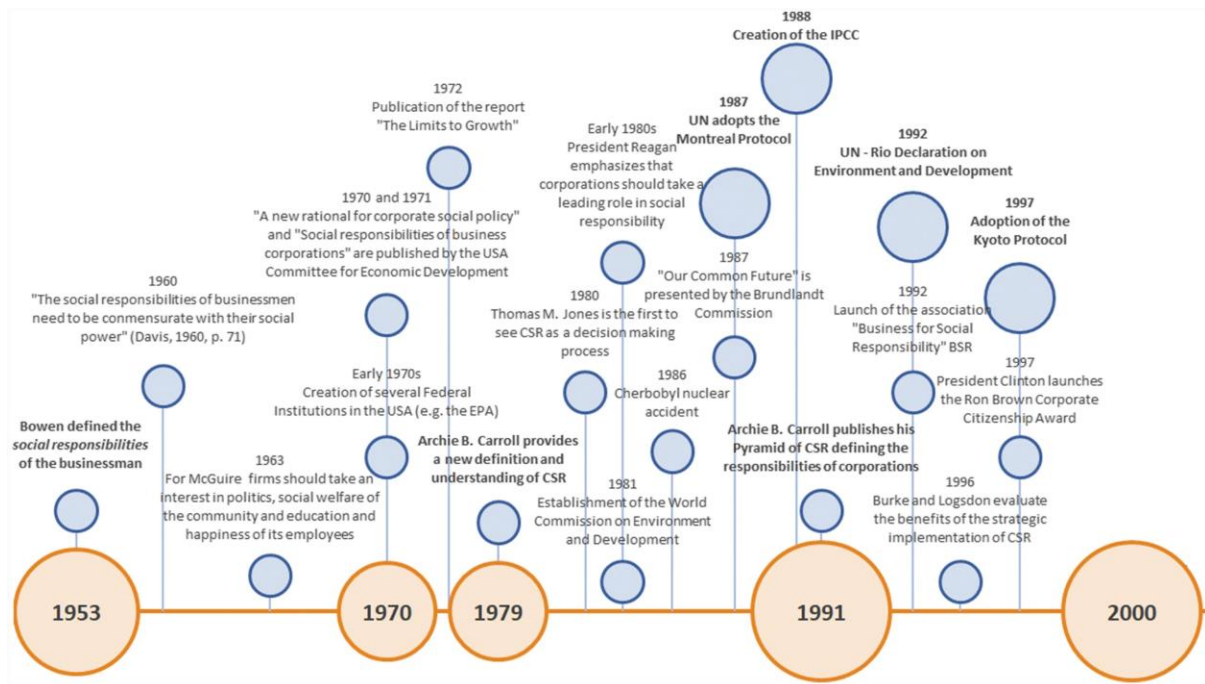


Figure 2 - Part 1 / 2 - Historical CSR Influence Timeline (Latapí Agudelo, Jóhannsdóttir & Davídsdóttir 2019)

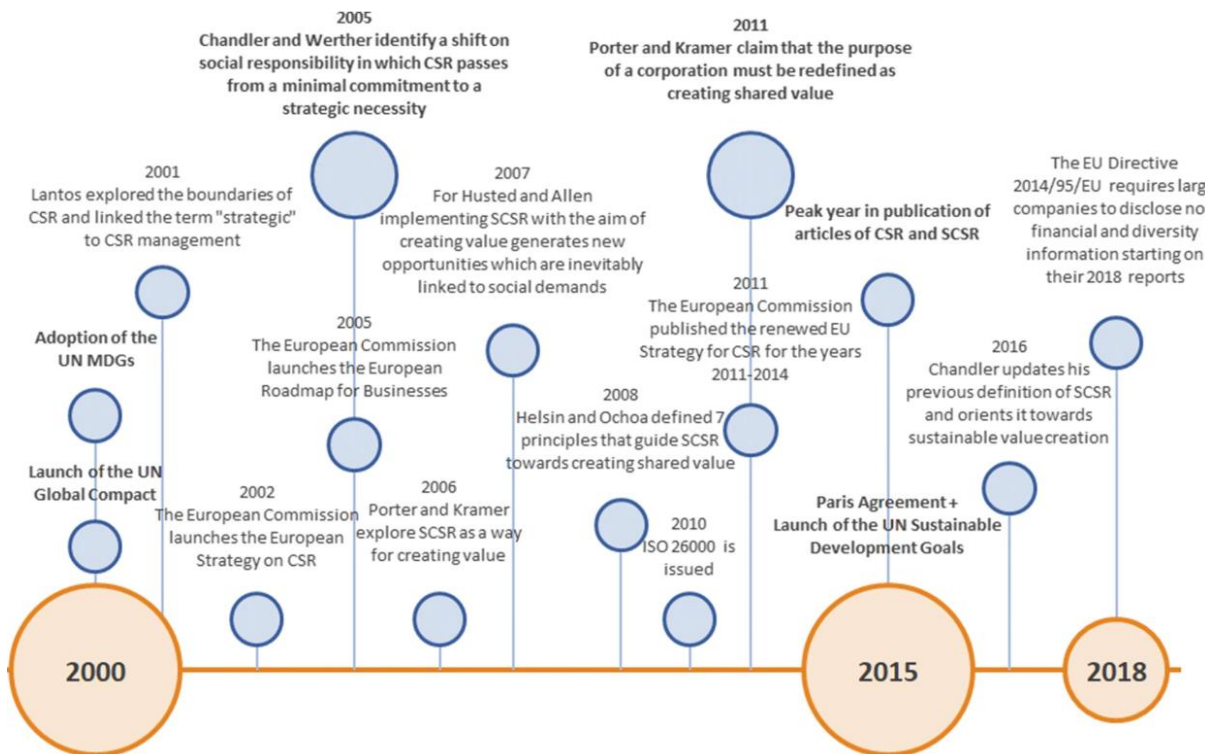


Figure 3 - Part 2 / 2 – Historical CSR Influence Timeline, (Latapí Agudelo, Jóhannsdóttir & Davídsdóttir 2019)

Kramer (cited in Latapí Agudelo et.al 2019) theorises the directions or early progression have now formed the frameworks for the SDGs which provided a global framework for industry to adopt and

commit to meaningful initiatives and targets. Although the historic literature makes it possible to easily identify the key developments and milestones, the challenge lies with evolving these developments to scalable versions of standards and commitments to suite the nature of SME organisations.

Numerous reporting mechanisms and consulting organisations have emerged in the past decade offering guidance on CSR policy, procedure and practice. The impetus for embracing CSR and being seen as a good ‘corporate citizen’ is gathering pace, with high profile endorsement from many quarters, including Government. It is now more than ever that business of all sizes and industries must embed or formalise CSR into their mainstream business activities or risk reputational losses and competitive advantages (Barthorpe 2010).

2.3 CSR ‘GREENWASHING’

With CSR producing both advertising and strategic advantages - companies that make misleading or unsubstantiated claims about social and environmental commitments and/or practices to gain a competitive/strategic advantage, are known to be ‘greenwashing’. With CSR continuing to rapidly rise and settle at the forefront of organisation reputation and strategic development, opportunities remain for industry and organisations to hide behind an effective CSR façade with no substantiate or verify their claims (Aggarwal & Kadyan 2014). The opportunity to enhance corporate image can trigger unethical marketing practices to cheaply enhance reputation and competitive advantage in specific sectors. The Building and Construction industry has extremely limited existing literature to tie and measure the effects of greenwashing however the basic principles apply uniformly across all industry sectors i.e. any company that benefits from being seen as doing good has the opportunity to greenwash with CSR.

Although limited, the existing literature highlights the theoretical mechanisms which explain why firms can invest in CSR either aggressively, to increase the reputation of the firm in a broader communication strategy, or defensively, to avoid a loss of reputation or strategic advantage (Baron cited in Bazillier & Vauday 2013). The importance of understanding greenwashing cannot be underestimated with the evident barriers it creates for existing industry who have embraced CSR, and more so for those industries willing to but uncommitted to embracing CSR in their everyday brininess operations.

Offering further insight and understanding on the concept of greenwashing, Bazillier & Vauday (2013) articulate three types of greenwashing that may appear in organisations: “hard greenwashing”, “constrained light greenwashing” and “ad light greenwashing”. All three dimensions are avenues for avoiding commitments to substantiate or following through with claims of CSR. In the first case, “hard greenwashing” organisations take an aggressive and often blatant approach to hide behind their strong CSR façade without investing a single dollar in the CSR initiatives and commitments they actively promote. In the last two cases, organisations may reduce or limit their optimal commitment to CSR

initiatives and business strategies either because of the presence of ‘greenwashers’, or because they cannot communicate on non-verifiable CSR claims.

Greenwashing is a core reason for consumers and industry alike becoming overwhelmed by the myriad of well-founded CSR claims, often leading to difficulties identifying and understanding the key drivers and impacts for truly responsible organisations. This confusion somewhat encourages ‘greenwashing’ and may make CSR initiatives and commitments less effective both short term and long term as a true industry and/or sector differentiator.

The literature around the effects of greenwashing supports the theory that SMEs need a transparent and clear understanding that their commitments and initiatives that support the strategic CSR business directions are not all in vain, when lessor tangible commitments supported by greenwashing organisations are achieving similar, if not stronger competitive advantages through their CSR façade, and at a fraction of the cost commitments .

2.4 CSR AMONGST MNCS

As previously established throughout this paper, the existing literature is primarily focused on MNCs, their impacts and their ability to make meaningful commitments, proving difficult to draw parallels from specific SME related research content. For this reason, it has been deemed necessary to discuss the literature related to the broader subject of CSR and all relevant applications, i.e. MNCs, to then scale MNC ideologies back to relatable SMEs and Building and Construction contexts in the below sections.

It is believed MNCs have long led the CSR drive, both internally within their respective organisations and externally to their target consumers/stakeholders. With the perceived notion of pioneering CSR, there is the belief that only MNCs have the labour and financial resources required to effectively support CSR. This notion stems from and is supported by the literature of what it costs to effectively practice and manage good CSR. Mohr et al. (2005) believes the movement of CSR aligns to MNCs, not SMEs, with increasing pressure for companies to give money to charities, protect the environment, and help solve social problems in their communities, in other words, only MNCs can afford to behave in socially responsible ways. Rakotomavo (2012) further suggest mature MNC firms tend to invest more in CSR and historically are larger, more profitable, and with greater earned (rather than contributed) equity. Thus, CSR investment tends to be affected by companies who can afford it.

The literature review identified some core themes that both support and contradict the notions that only MNCs are capable and effective in CSR implementation and substantiation.

2.4.1 MNC CSR Leaders

To gain an appreciation on the role of MNCs in CSR, industry leading MNCs were reviewed through the existing literature and from individual case studies on each corporations’ commitments and outcomes.

There are several web-based platforms that rank MNCs based on their public commitments and impactful, measurable results.

Companies that maintain a consistent high ranking through recent years have been identified as companies with leading global CSR reputations. RepTrak (2019) ranked the more reputable CSR companies through the methods prescribed below do establish a top ten 2019 list.

To determine the list, a survey of more than 230,000 individuals in 15 countries from January to February 2019 was undertaken. In theme with MNCs, the survey on considered responses from an informed general public across the world’s 15 largest economies: Australia, Brazil, Canada, China, France, Germany, India, Italy, Japan, Mexico, Russia, South Korea, Spain, the U.K., and the U.S. All 153 companies measured have a global footprint and annual revenue of at least \$2 billion, a presence in all surveyed countries and brand familiarity among at least 20% of the general population. The below table shows the top 10 MNCs for CSR.

2019

1. <i>LEGO Group</i>	1. <i>The Bosch Group</i>
2. <i>Natura</i>	2. <i>Havaianas</i>
3. <i>Microsoft</i>	3. <i>Intel</i>
4. <i>Google</i>	4. <i>Lavazza</i>
5. <i>The Walt Disney Company</i>	5. <i>IKEA</i>

Table 1- RepTrak top 10 CSR Companies 2019

2020

1. <i>LEGO Group</i>	6. <i>Levi’s</i>
2. <i>The Walt Disney Company</i>	7. <i>NETFLIX</i>
3. <i>Rolex</i>	8. <i>Adidas</i>
4. <i>Ferrari</i>	9. <i>BOSCH</i>
5. <i>Microsoft</i>	10. <i>intel</i>

Table 2 - Forbes top 10 CSR Companies 2020

Form the above list, 2 companies that spread across different industries ad feature in both 2019 and 2020 were reviewed in further detail to better understand what measurable commitments and impacts allow them build and maintain a reputation of a top 10 global CSR company. Two companies that rank highly across two years are:

- LEGO Group
- Microsoft

Both LEGO Group and Microsoft have reputations in the industry of not only advertising good CSR, but clear and measurable outcomes that support their claims.

What make both these MNCs leaders in the field of CSR are their abilities to identify initiatives & commitments that align to their core business operations and deliverables that have the greatest possible impact. Aligning to their CSR commitments to only the areas where they can have the greatest impact ensures clear, meaningful impacts are at the forefront both directly and indirectly through industry partners along the supply chain that are integral to their operations. Another point of difference is the accountability to impress upon the entirety of their supply chain and any organisation they conduct business within the production or operation of their operations.

The scale of these organisations corporate capability allows sizable investment in CSR to support ambitious targets to be set and transparent reporting of both successful and missed outcomes. This transparent reporting style promotes shareholder and public trust, subsequently generating huge reputational advantages (Kakabadse et al. 2009)

2.4.2 Effective Initiatives & Commitments

What makes an initiative and commitment effective? ... fundamentally CSR efforts need to be measurable and impactful (Lock & Seele, 2017). Common to the reputational standing of both LEGO Group & Microsoft are their clear understanding and representation of their initiatives and objectives. Amongst MNCs there is no ‘one glove fits all’ approach to effective CSR initiatives and commitments. Through reviewing a random spread of the leading MNCs identified by Forbes via the RepTrak top 10 CSR Companies 2019 & 2020, a common theme can be identified in their respective approaches. It is clear these respective approaches are supported from all levels of the organisation from employees to shareholders to executives and boards members.

- Initiatives and commitments are:
- Scalable & purposeful
- Measurable
- Supported top down in the organisation
- Alignment with global initiatives (supporting a greater goal)

A common theme amongst the leading MNCs is their approach to explicitly set about to identify key CSR initiatives and commitments and prioritise their relative importance, allowing a strong focus and emphasis to these prioritised areas that result in the clear, impactful outcomes. To help achieve these the companies support these initiatives and commitments with the development of strategic approaches and dedicated resources (Kang et al. 2016).

A founded and powerful CSR agenda is to align an organisations initiatives & commitments to is the UN Sustainable Development Goals (SDGs). The 17 Sustainable Development Goals (SDGs) of the United Nations present an approach to global governance of CSR initiatives where goal-setting features as a key strategy (Biermann et al. 2017). The Sustainable Development Goals were adopted by the United Nations General Assembly in September 2015 as part of the 2030 Agenda for Sustainable

Development. Characterised as a “new, universal set of goals to develop a global vision for sustainable development by balancing economic growth, social development, and environmental protection”



(ElAlfy et al. 2020).

Figure 4 - 17 UN Sustainable Development Goals (United Nations, 2020)

Although MNCs are facing rising expectations that they will engage with societal stakeholders and get involved with CSR commitments focused primarily on sustainable development, even in light of an increasingly uncertain international business environment, the Sustainable Development Goals (SDGs) as a global agenda serve as an established reference framework that can support MNCs. The 17 SDGs are not a scripted list of 17 actionable target goals that everyone must adopt to achieve change, rather 17 defined target areas that when approached collectively by the masses, has serious potential to shift the dial.

The topics of CSR and SDGs has become synonymous increasingly since 2015. Elalfy et al. (2020) conducted a study that focused on articles specifically targeting the strategic alignment of SDGs in CSR practices. The analysis provides a timely and descriptive overview of how CSR research has approached the SDGs and which ones are being prioritised. The findings identified a theme of increased literature from 2015 to 2020 on the synergies between good CSR and SDG alignment and identified what countries are increasing their focus on CSR, SDG research and understanding. Through this understanding, effective CSR initiatives & commitments are increasingly being linked to adoption and SDGs.

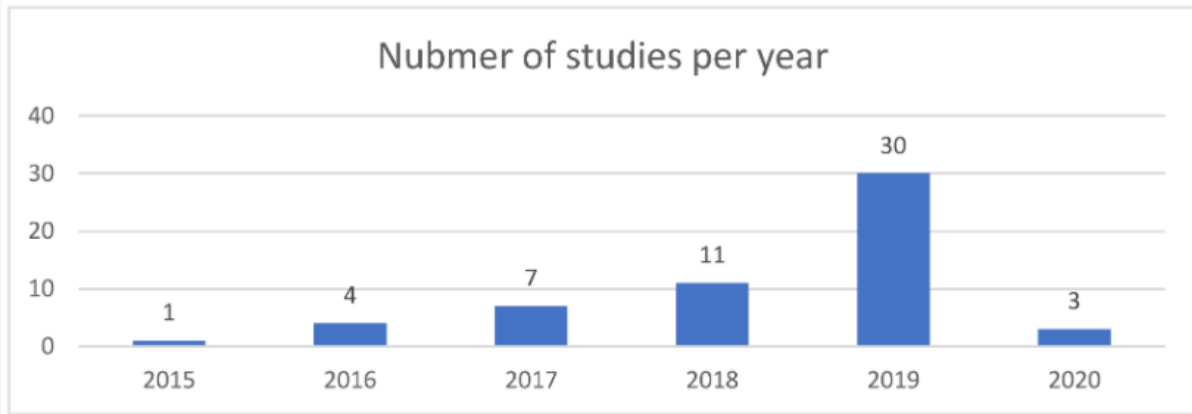


Figure 5 - Number of Specific SDG focused CSR Studies Per Year (ElAlfy et al. 2020).

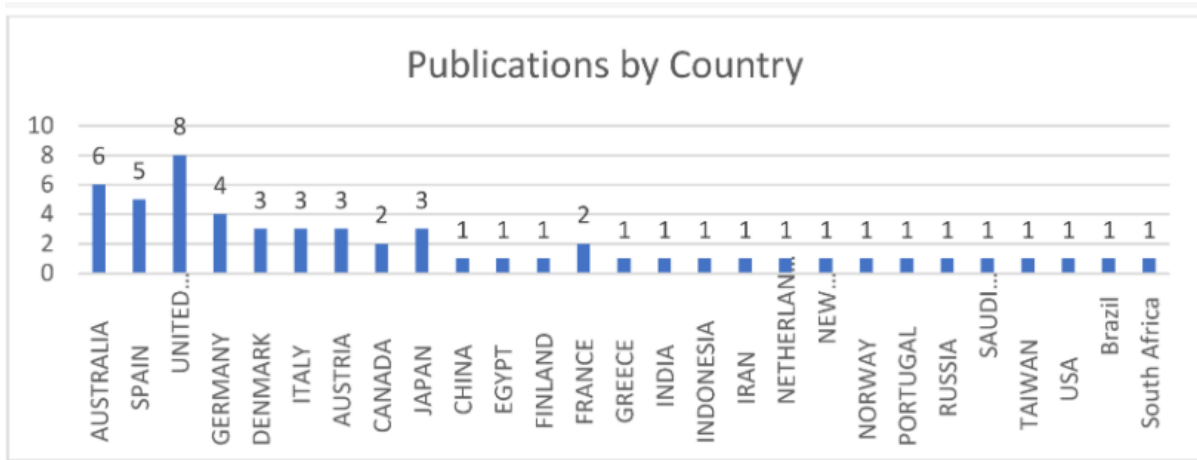


Figure 6 - SDG Focused CSR Research – Publications by Country (ElAlfy et al. 2020).

An MNC can be most effective and realistic when identify what goals align to their core business practices and engage efforts to these areas only. Reviewing the leading ASX300 companies, it is not uncommon to see an alignment to no greater than 50% of the SDGs. The approach is founded on finding the areas where you can be the most impactful rather than spreading across multiple and subsequently diluting the effectiveness. Through following the SDGs, opportunities exist for MNCs to unlock markets which offer endless potential for profit, reputational success and creditable CSR practices while at the same time working towards the Sustainable Development Goals impacting the globe.

By aligning business CSR approaches with the SDGs, corporate leaders can begin to redirect investment flows in a manner that maximises value creation opportunities on sustainable development. Further, it can assist organisations in reducing risk, identifying opportunities, and determining long-term innovation solutions for effective CSR implementation.

2.4.3 Characteristics of MNCs With Good CSR

In the present day, CSR is as essential to business success as financial performance, and organisations that have adopted a more thoughtful approach to CSR have undoubtedly positioned themselves to win

hearts and minds in the court of public opinion (Valet 2019). An MNC that adopts a genuine and resourceful approach to CSR in turn has an increased employee-company relationship, which evidently has proven invaluable for reputational success (Turker 2009), i.e. a company's greatest marketing advocate are their employees.

This theme in the literature around the importance of good employee-company relationships is further supported by Kim et al. (2010) who further identifies CSR participation as having a direct influence on employee-company identification and the subsequent global industry acceptance that CSR is proven to be an effective way for companies to *maintain a positive relationship with their employees, communities and stakeholders*.

Companies that have further developed their CSR policies around involving stakeholders of all levels have also found continued success. Success in numbers is evident from the success of the scalable activities that afford the participation of all stakeholders, employees inclusive.

To further breakdown the characteristics of MNCs embedded with good CSR foundations, Baumann-Pauly et al. (2013) identifies the participation levels of companies by way of five (5) distinct phases that are representative of the characteristics displayed and evidenced by the organisation.

	Defensive	Compliance	Managerial	Strategic	Civil
Commitment	Denial of social or environmental responsibility; "no idea" about CSR	Commitment to comply with existing laws	Commitment to implement CSR practices	Commitment to use CSR for creating competitive advantage	Commitment to contribute to public goods and shape CSR agenda, irrespective of strategic value
Internal Structures & Procedures	No internal implementation of CSR structures and procedures	Internal structures and procedures are designed to ensure legal compliance	CSR structures and procedures provide orientation in daily business practices and address selected issue areas related to CSR	Integrated implementation of CSR related structures and procedures that address a broad range of issues	CSR policies are fully integrated in all aspects of the business operations and best practices are shared with industry peers
External Collaboration	No external collaboration or refusal to interact with stakeholders	Interactions with external stakeholders only takes place if legal issues are concerned	External stakeholders are integrated in some organisational processes; selected CSR-related issues are approached with stakeholders	External stakeholders are comprehensively integrated when addressing CSR-related issues; focus on "joint problem solving"	External stakeholders are integrated irrespective of their strategic value to the firm, they are equal partners in decision making processes

Figure 7 - Company Participation Matrix (Baumann-Pauly et al. 2013)

Companies will genuinely participate in CSR defensively, compliantly, managerially, strategically or civilly. As represented above these (5) distinct phases allow a measured review approach to the characteristics displayed by organisations of any scale. MNCs making an impact in the space all fall within the ‘Civil’ category. They display characteristics that lead the CSR agenda irrespective of strategic value, they display policies that are fully integrated to all aspects of the organisation, share best practice and industry CSR breakthroughs with the wider industry and ultimately consult and collaborate with external stakeholders in decision making, irrespective of strategic value to the organisation.

The literature makes it clear that we are entering a generational phase that has the potential to be the most influential in impactful in terms of global objectives being met. To better measure the resulting effects, CSR reporting is invaluable. That is CSR reporting that is transparent, accurate and most important, honest. One of the key characteristics of good CSR committed organisations is their *ability to report effectively to both internal and external stakeholders*. Reporting allows, when done in the manner described above, a transparent overview of targeted objective being met, or in some cases why certain objectives are not being met. With a global industry with common goals, understating what works and what doesn’t is not only key, but highly influential in encouraging other organisations to take on CSR with a measured approach (Kang et al. 2016).

There successful CSR MNCs highlight certain trends that relate to characteristics inherent to their successes. They ultimately all:

1. *Maintain a positive relationship with their employees, communities and stakeholders*
2. *CSR practices are integrated in all areas of the organisation*
3. *CSR agendas are founded for CSR prosperity rather than for strategic value outcomes*
4. *Inclusive to all stakeholders through CSR policy planning, adoption and implementation*
5. *Maintain transparency through all levels of reporting*

The above characteristics are pillars of continual improvement in CSR organisational awareness. The existing literature and vocal positions of leading CSR MNCs makes it clear the 2030 UN Sustainable Development Goals agenda cannot be achieved on a business-as-usual trajectory and will require continual and expanding efforts by organisations to adopt an ethos that mirrors the above characteristics.

2.4.4 MNC CSR Limitations – Implementation Restrictions

Maintaining enviable CSR reputations built on representing strong characteristics can become challenging with MNCs due to the sheer scale and range of operations. Baumann-Pauly et al. 2013, through the paper ‘Organizing Corporate Social Responsibility in Small and Large Firms: Size Matters’ highlights the difficulties in MNCs adopting and maintaining CSR positions. The argument shared is

that although MNCs possess an array of characteristics that are favourable for adopting and promoting CSR, there exists several striking constraints to effective implementation.

Through the above sections it is clear practical CSR initiatives are designed primarily for large firms that have the human and financial resources available to allocate to actively implementing the required procedures into their everyday business operations. The literature and thematic case studies cannot dispute this, however at the root of effective implementation are a number of internal ‘hurdles’ amongst MNCs that present the largest barriers for effective implementation throughout MNCs.

MNCs are particularly advanced in making extensive public commitments to CSR and publishing comprehensive reports. However, the process to effective adoption and implementation is often fraught with internal barriers ridden with litigious policy and corporate red tape causing a lack of sophisticated implementation frameworks.

MNCs who align their commitments to serve the SDGs also share issues in effective implementation. Even though the 17 SDGs are supported by 169 more concrete targets, many of these targets remain relatively vague. Most are also purely qualitative, leaving much room for interpretation and hence weak implementation. The success of governance through aligning to goals depends on the increasing formalisation of commitments, the establishment of clear benchmarks, and the issuance of measurable pledges by governments, all of which may cause embarrassment or loss of face in case of non-compliance (Biermann et al. 2017). It can also be said that the practice of ‘greenwashing’ can also be and significant limitations for effective MNC CSR, albeit self-inflicted.

It is commonly represented that MNCs are primarily focused on strengthening their reporting function and external perceptions. With powerful barrier a board levels, MNCs tend to be more inclined to focus on image building projects and dedicate large parts of their CSR budgets to external communication, rather than budget to effect change through their stated commitments and objectives (Baumann-Pauly et al. 2013).

2.5 SMEs APPROACH TO CSR

Although CSR has traditionally been seen as the province of big business, because the SME business sector is such a significant sector worldwide in terms of the economic, environmental and social impact it makes (Kechiche & Soparnot 2012), attention has been turned to discussion and analysis of the principles and practices in SMEs with the results highlighted by Spence et al. (2003) that this sector no longer finds itself cast in the shadow of MNC CSR. Through recent research, Jenkins (2004) makes it clear SMEs are not just smaller versions of larger scale businesses and that special attention needs to be paid to the specific ways in which they implement CSR measures and how these differ from practices more commonly tied to MNCs.

SMEs view CSR as much more “informal and philanthropic” than MNCs do, and the scope of CSR is often perceived by the SME owner as a combination of intuition and opportunity (Murillo & Loza-no, 2006). There are several reasons for the unique SME interpretation of CSR. First, SMEs are a very diverse in terms of organisational size, management approach and stakeholder orientation. Second, SMEs typically have different interpretations of exactly what CSR means for business (Mayr, 2015)

As touched on throughout this paper, CSR has been well researched in large companies, but SMEs have received less attention in this area primarily due to SMEs having long been seen as being ineffective when tackling CSR due to scalability and resulting impact (Jenkins, 2006). Historically there has been a strong theme in the literature that supports this argument, with many closely tying an organisations financial commitment capability and employee footprint, to their ability to genuinely create impactful CSR outcomes.

However, while SMEs rarely attract national media attention and may not have the same significant impact individually as MNCs they constitute a significant part of economy and society and therefore plan an effective role globally in CSR goals (Spence et al. 2003). Recognition of the growing significance of the SME sector has led to an emphasis on their social and environmental impact, illustrated by an increasing number of initiatives aimed at engaging SMEs in the CSR agenda.

Through the literature, there are several areas identified as good CSR approaches within SMEs. Although, it needs to be reiterated there is no one glove fits all when it comes to CSR, specifically when dealing with the dynamic operational makeups of SMEs, the following areas provide a founded baseline for SMEs attempting to identify as purposeful in their approach to CSR. Jenkins (2006) highlights some of the exemplary goals and principles needed to achieve social responsibility in SMEs.

The areas are sectioned into four key areas of impact. Environmental, Employees, Supply chain/business to business and community/ society.

Environmental

- ISO14001
- Waste minimisation, re-use and recycling schemes
- Reduction in use of harmful chemicals
- Reduction in atmospheric emissions
- Use energy from renewable sources
- Membership of environmental organisations
- Investment in new technology
- Environmental reporting
- Award winning environmental schemes

Employees

- Investors in people
- Flat management structures
- Creation of good work-life balance and family friendly employment
- Employee newsletters
- Social events for staff
- Employees sent to developing countries to undertake community projects
- Award winning training and development programmes for employees
- Employment of older and disabled people
- One to one mentoring of employees
- 360 appraisal schemes
- WHS - ISO45001

Supply chain/business to business

- Open house policy for customers, suppliers and competitors to look around
- Directors of business associations
- Seeking to develop long-term partnerships with customers and suppliers
- Supplier learning schemes
- Measurement of key performance indicators and feedback to staff, customers and suppliers
- Winners of industry awards e.g., world class manufacturing or service industry excellence
- Support and encouragement for suppliers to become more socially responsible
- Take part in industry best practice programmes
- ISO9001 Quality standard

Community/society

- Work with local schools on projects e.g., working with children with learning difficulties
- Donate percentage of profits to charity
- Supporting local homeless people
- Sponsorship of local sports teams
- Involvement in awards schemes for young people
- Time banks for employees to work in the community
- Social auditing
- Employ people from the local community
- Working on community projects in developing countries
- Work experience placements
- Community engagement programmes

Implementing and being impactful in selected, targeted areas can lead to core benefits within SMEs, namely:

- Improved image and reputation
- Improved trust and understanding
- Larger, more prominent profile
- Better market position
- More business
- Increased employee motivation
- Increased attractiveness to potential recruits
- Cost savings and increased efficiency
- Risk management – ISO31000
- Benefits company culture
- winning community engagement programmes

The key for SMEs is to ensure their commitments are both effectively aligned to core business practices as well as sustainable enough to be maintained (Kechiche & Soparnot 2012). The above focus areas for SMEs are areas that are highly effective and impactful to an organisation's operational core. To further advance reputational success and a larger platform, further aligning these practical initiatives to the 17 Sustainable Development Goals has proven to be an effective CSR benchmarking and promoting platform. As reiterated in earlier sections, the intent is not to pressure organisations into adopting every goal, but to identify where your ability to make effective contributions are and focusing your CSR efforts to those select areas alone.

CSR can be a catalyst for increased motivation and productivity amongst a company's workforce according to Saulquin & Schier (2007). At the same time, awareness and understanding of the challenges and issues involved in CSR amongst SMEs can actually form a very good basis for competitive differentiation and ultimately contribute towards the improvement of company image. This concept is embraced by some SMEs while many continue to focus on discrete CSR projects.

2.5.1 SMEs vs MNCs

CSR has long rooted origins in amongst large MNCs that remain and/or thrive in the public eye. SMEs on the other hand are established in modest origins that through time are becoming more pertinent to the greater CSR movement. It is easy throughout literature to draw parallels of MNCs and good CSR as the literature largely remains focused and somewhat bias to MNCs due there their immediate and often global impacts.

Comparatively little, however, is known about CSR in SMEs, even though SMEs provide more than half of employment in both developed and developing countries and thus contribute a significant share

to overall economic value creation (Jamali et al. 2009; Murillo and Lozano 2006). Knowledge for instance about CSR in SMEs that are embedded in global supply chains is particularly scarce (Pedersen 2009), as is SME–MNC comparative research. The resulting general impression is that MNCs are more advanced at implementing CSR when compared to SMEs (Campbell 2007). This adopted position in the literature highlights an area of opportunity for further research into CSR in SMEs and whether SMEs are better or worse equipped to organise, implement and report on CSR than MNCs.

In line with findings of previous CSR research, ElAlfy et al. (2020) thematic analysis of the existing recent literature highlights the fact that there continues to be a hyper-emphasis on larger MNCs in comparison to their SME counterparts.

2.5.2 Characteristics of Good CSR Amongst SMEs

It is clear through the previous sections that what works for MNCs will not always work for SMEs. SMEs need to understand their ability to make impacts in the areas of their operational core (Kechiche & Soparnot 2012, p.99). A risk for SMEs to detach the CSR causes from actual business practice. The organisational integration of CSR in daily business practices and routines is critical for ensuring CSR “talk” and CSR “walk” are one of the same. According to a survey conducted by CROCIS-Médiamétrie (2008), the main driver behind the implementation of CSR policies according to 64.7% of SME directors interviewed, is citizenship. Personal or individual drivers therefore remains the most important of all motivational characteristics for good CSR amongst SMEs.

As it has been made clear throughout this paper, what makes CSR meaningful for any organisation is making commitments that have impacts that are aligned to the core business operations. When SMEs make commitments, their scalable impacts are on show, including the short comings of their CSR agenda. Characteristics of good CSR in SMEs are founded on meaningful commitments and alignments (Baumann-Pauly et al. 2013). A high awareness of Global CRS issues and an alignment to a common purpose allows CSR amongst SMEs to hold a legitimate standing.

SMEs that show a high integration of CSR practices in their daily business operations also demonstrate a very strong involvement with their employees in shaping their respective agendas. Strong employee company relationships are a consistent characteristic of SMEs that show and have effective CSR practices.

Another area in which SMEs make meaningful impacts is their ability to promote external collaboration and partnerships in CSR causes. When SMEs align their causes with other SMEs the impacts really are for genuine greater purpose. SMEs have as an advantage by having shorter pathways and less barriers to the objectives and outcomes being targeted by the CSR commitments.

Kechiche & Soparnot (2012) determined that territorial cohesion and SMEs local foothold can influence the implementation of their CSR initiatives. Many SMEs have strong local attachments and identify

generally with the region where they are based (Spence & Lozano, 2000). In addition, the local area offers businesses the benefit of many resources such as infrastructure, workforce, raw materials, and expects in exchange some economic and community benefit by way of reciprocation. A director therefore must make sure their practices fit in with the values and expectations of the local community.

The ability to act with conviction and credibility is one area SMEs cannot afford to not embed in their organisation as core value. SMEs have a far smaller façade to apply and get away with greenwashing tactics. SMEs must act on their commitments to CSR and in doing so employ a genuine and transparent approach the ultimately will result in integrity forming the basis of any CSR reputation.

2.5.3 SME Limitations

A common form of CSR is philanthropy, or voluntary contributions of company resources such as charitable donations or sponsorship of varying scales. Typically, we do not see SMEs with the ability to establish philanthropic positions and rely more on internal collaboration. SMEs are also challenged when identifying the key drivers for implementing good CSR being that internal drive rather than external pressure needs to be the main motivation for CSR. The exiting literature identifies that many directors of SMEs remain sceptical as to the benefits to be derived from CSR initiatives and are not inclined to go beyond what is strictly required of them legally (Revell & Blackburn, 2007). A lack of information about CSR has remained one of the first hurdles for SMEs despite numerous initiatives and campaigns to increase awareness and help directors overcome this very same obstacle (AFCI, 2006).

SMEs also cited measuring and quantifying CSR also presented a big challenge but recognised the need to do this if their approach to CSR was to become more systematic. Without measurables or quantifiable outcomes companies were somewhat cynical of being asked to demonstrate their CSR credentials.

Another limitation SMEs have been typically faced with is an inherit modesty around not feeling comfortable with “boasting” about the social aspects of their CSR activities as they were undertaken for moral reasons and not business reasons, and the scalability was perceived as minor. Moreover, the below list summarises some of the themed challenges from the literature that SMEs are faced with.

A further limitation for SMEs expressed in the literature is unlike MNCs, SMEs lack sophisticated PR apparatus and is, as a result, systematically disadvantaged in light of increasingly complex reporting expectations

Key Challenges SMEs face with CSR

- time and resource constraints
- getting employees involved.
- included embedding a CSR culture in the company,

- measuring and quantifying the benefits of CSR,
- making connections with the community,
- a lack of information or support
- maintaining the momentum of activities.

2.6 CSR - BUILDING & CONSTRUCTION

Practical CSR initiatives are designed primarily for large firms that have the human and financial resources to implement the required procedures into their business operations

The dynamics of CSR in MNCs are well defined in the literature while the understanding of SMEs continues to evolve, however CSR in construction SMEs is relatively primitive with little understanding or direct context to its place in industry.

Throughout the previous sections there has been a detailed overview of the origins, development and rise in importance of corporate social responsibility and demonstrated how CSR has been incorporated in both MNCs & SMEs. The following section will touch on effective adoption and implantation of CSR amongst SMEs in the construction industry.

Construction has a huge social, economic, and environmental impact. Companies that lead CSR in the construction industry are notably large organisations. Organisations that fit the same mould as the MNCs described here within. Construction companies that have the financial and resource capability to make meaningful public commitments, commitments that often result in large scale outcomes are companies that are often noted as good corporate citizens when it comes to CSR.

Barthorpe (2010) suggest that the relationship between companies and the society in which they operate is becoming increasingly complex. These complexities are at the forefront of construction organisations. Construction companies are increasingly pressured to go over and above their responsibility of paying taxes, creating employment and providing services, they're being expected to contribute to society and initiate ways in which the community can be further involved and benefit from long after the immediate footprint of construction activities is gone.

The likes of Lendlease & Multiplex have been long been established as pioneers in of construction CSR. Their global footprint has allowed their objectives, commitments and outcomes to be felt in their direct and indirect footprint. Their impacts and commitments are captured and publicly available through their annual reports. In the above sections of this paper the concept of greenwashing has been covered and through the avoidance of this is what gives the likes of Lendlease and Multiplex credibility in the industry as genuine CSR leaders. Simply they stand behind their reports with creditable commitments that are genuine and impactful.

The key for construction companies is to ensure commitments are both genuine and creditable, and aligned to the core operational impacts of the organisation. Having CSR goals aligning to core business operations is an established and effective approach as is evident from the literature covered in this paper.

To help align CSR commitments in building and construction activities to those that are meaningful and impactful, one must first understand the areas of great social, economic and environmental impacts generated by that activities aligned to your core operational outcomes. Celik et al. (2017) describes these direct and indirect impacts as the social and environmental costs. Primary ‘social & environmental costs’ are demonstrated below in Figure-8

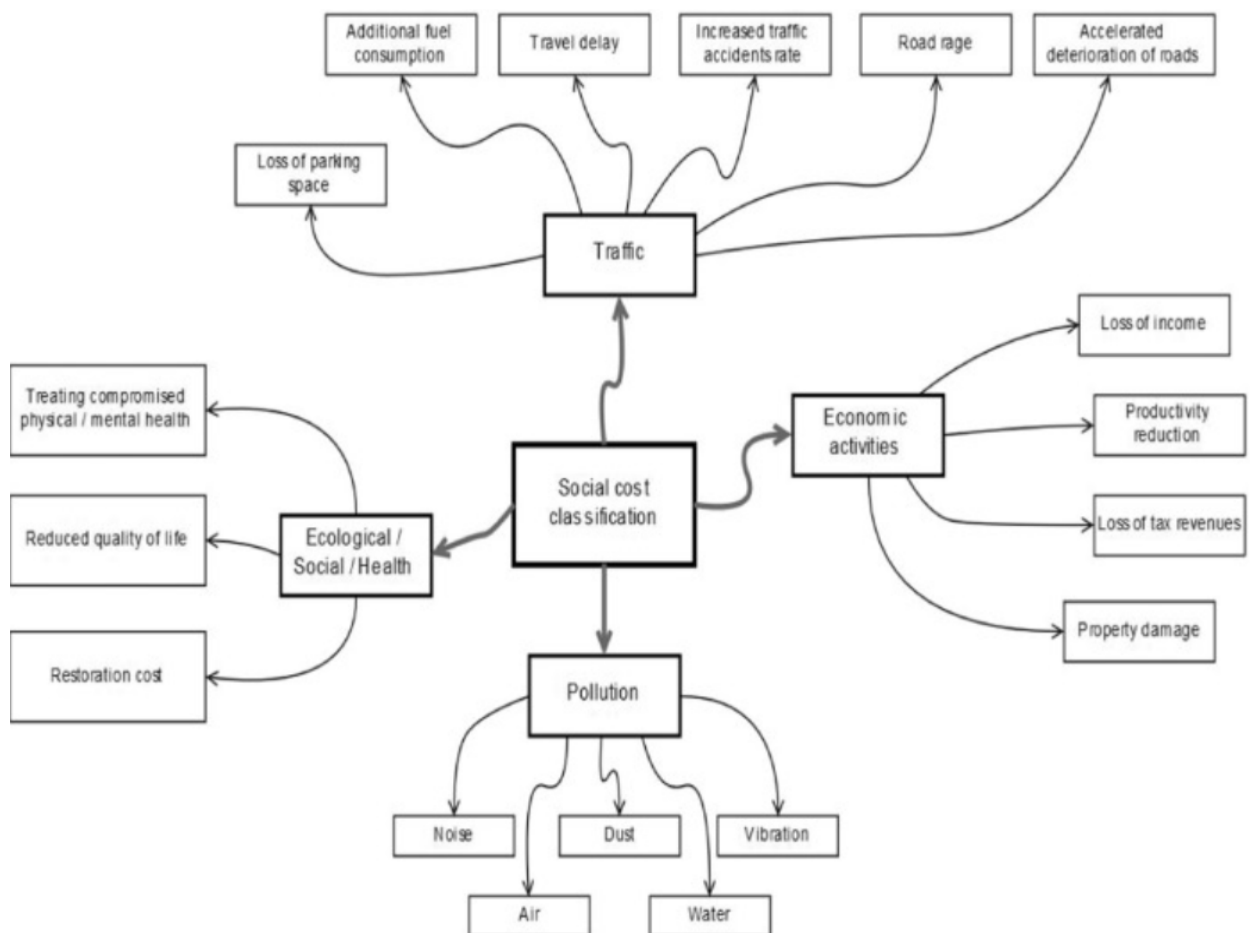


Figure 8 - Building & Construction Areas of Impact (Celik et al. 2017)

Construction has a huge social, economic, and environmental impact, the simple nature of business has made CSR not just a concept, but more a movement. According to Armitstead (2005) businesses need to take CSR more seriously than ever before. Construction companies are adopting CSR due to the firmly established position of CSR being not just a feel-good exercise but a strategic and financial advantage to every business.

2.6.1 CSR Amongst Building & Construction MNC

As the existing literature is scarce with what is common practice for Australian MNC building and construction firms, an expanded case study review was undertaken on the leading Australian ASX listed Building, Construction, Engineering and Development organisations.. Of the 33 listed organisations, it was identified that 17 actively report and disclose their CSR agendas and all 17 subsequently tie their respective CSR objectives back to the 17 Sustainable Development Goals. Their commitments are scaled to their operations and cover targeted goals rather than sweeping adoption. The range of adoption is from 3 to 11 goals by a single organisation. Their respective commitments do however highlight a theme of adoption. Goal 8, 12 & 13 have a clear high adoption rate, while 3,5,9,11 are also frequently adopted. The goals that have been adopted by the 17 ASX organisations are highlighted in the below table, where the frequency and trend of adoption is also highlighted.

Sustainable Development Goal	Frequency	%
GOAL 1	1	1%
GOAL 2	1	1%
GOAL 3	9	8%
GOAL 4	5	4%
GOAL 5	9	8%
GOAL 6	2	2%
GOAL 7	5	4%
GOAL 8	14	12%
GOAL 9	9	8%
GOAL 10	5	4%
GOAL 11	9	8%
GOAL 12	13	11%
GOAL 13	17	15%
GOAL 14	1	1%
GOAL 15	4	4%
GOAL 16	5	4%
GOAL 17	5	4%
TOTAL	114	



Table 3 - ASX Listed Building & Construction Goal Alignment Frequency

The below highlights some of the specific and simple organisation implementation and/or commitments aligned to each high frequency goal implemented by the 17 ASX listed building and construction MNCs. This initiatives and commitments are by no means definitive, but it is hoped to help in further understanding where industry can draw parallels from the leading SDGs in building and construction industry and to identify where an organisation can target to have the most impact (Bioregional Development Group 2019).



Decent Work & Economic Growth

- Create employment opportunities for disadvantaged groups and communities
- Put work programmes in place that support the employment and training of young people in your business and that promote diversity
- Set targets to reduce waste and improve resource efficiency in premises and offices
- Implementation of a credible Modern Slavery Policy



Climate Action

- Creating climate resilient buildings that can passively respond to emerging trends in changing weather patterns, without increasing demand for active heating or cooling
- Implementing and environmental policy that has integrity



Responsible Consumption & Production

- Deepen company engagement with sustainable development and the SDGs,
- setting targets, developing indicators, creating policies and reporting regularly and transparently on progress
- Ensure that employees have best-in-class sustainability qualifications and adopt sustainable procurement policies
- Clean Production in manufacturing practices



Good Health & Wellbeing

- Implement workplace initiatives to enhance physical or mental wellbeing of Employees
- Promote personal and professional development through training, study leave, sabbaticals and volunteering
- Promote a healthy work-life balance for staff, supported by flexible working Arrangements
- Achieve a zero-accident rate
- Pursue regular staff representation and engagement



Gender Equality

- Ensure gender pay equality
- Inclusion of a diversity and inclusion policy
- Develop policies to increase the number of women working in areas/professions where they are under-represented, including senior management
- Support academic programmes that seek greater involvement of women and girls in STEM subjects
- Make work family-friendly through policies for parental leave, job sharing and part-time working
- Ensure that responsible office/premises sourcing policy includes gender-related elements



Industry Innovation and Infrastructure

- Ensure that employees have present-day qualifications that allow them to deliver their projects according to the highest sustainability standards and criteria
 - Promoting a culture of progressing industry through continual training and upskilling
 - Challenge the status quo for innovation
-



Sustainable Cities and Communities

- Develop and implement a waste reduction policy in premises and offices
 - Develop and implement a sustainable travel policy for staff and encourage home working
 - Dedicate corporate donations and volunteering to supporting sustainable urban communities
 - Strive to achieve a zero-accident rate from on-the-job road accidents for staff Ensure that staff benefit from excellent indoor air quality
 - Promoting Sustainability – looking at long term gains rather than short term gains, designing for the betterment of society, not just profit
-

2.6.2 Scalable Initiatives & Commitments for Building and Construction Companies

As can be seen from the previous section on CSR amongst Building and construction MNCs, there are certain targets, initiatives and commitments that range in organisational output. CSR initiatives and commitments for building and construction organisations can be further defined as either direct or indirect initiatives. In the context of CSR implementation, direct will refer to any targeted commitment that has a relationship with the immediate construction activities undertaken by a project. Indirect will refer to commitments and initiatives aligned to wider organisational practices and policies. The following section will identify how to scale the widely accepted initiatives and highlight the adaptive approaches SMEs can engage with to support a successful CSR agenda (Kechiche & Soparnot 2012, p.97).

Historically construction organisations typically practice CSR reports as one way to maintain a positive corporate image. There is a growing body of research which considers the effectiveness of CSR, helping understand what CSR means to the construction industry, and how to practice it relative to the size of the organisation (Zhao et al. 2012). Loosemore & Teck Heng Lim (2017) conducted a survey of 104 firms from across the building and construction industry and its supply chain in Australia and New Zealand. The findings indicate that CSR in building and construction industry is largely informal, unsophisticated, compliance driven and in its early stages of development. The gaps here have been identified as the industry fundamentally understanding how to operationalize CSR, and how to incorporate CSR into their business vision, leadership and mission and strategies.

Despite the fact the building and construction industry has a number of direct clear positive impacts to both local and national economies, it is also widely known that building and construction activities generate several distinct environmental and social impacts. The existing literature does not ignore the fact that the construction industry has led to numerous environmental and social issues. As a leading example, the construction industry remains the second largest carbon emitter accounting for roughly 39% of global carbon emissions (Lu et al. 2016). Furthermore, the construction sector, while employing only about 7% of the world's workforce, it is responsible for 30–40% of fatal workplace injuries worldwide (Shen et al. 2010). The direct and indirect nuisances generated by construction activities are often remembered long after the positive impacts are recognised. However unintentional, the

adverse impacts on the surrounding environment, neighbouring communities and social makeup are opportunities to target meaningful improvements. Organisations that take this approach are quickly establishing a point of difference in their service and reputational standing amongst industry competitors. Targeting scalable initiatives around improving the areas above are certainly identified in the literature as the fundamental building blocks of CSR in building and construction organisations (Shen et al. 2010).

As an example, a large number of CSR derived principles (e.g., ISO26000, ISO14001, SA8000) have been developed by international organizations to encourage organisations to formulate strategies to improve their social and environmental performance. Using these as established frameworks adds to serve the construction industry in defining clear standards for good CSR practice.

2.6.3 Building and Construction SME Limitations

Like the SMEs described in the sections above, building and construction SMEs face the same challenges, however, can be further burdened by the persisting perception of the financial burden caused by CSR implementation. This perception ultimately reduces the enthusiasm of construction companies to fulfil social responsibility, because the socioeconomics driving this perception claims that ‘good’ managers cannot use company resources or capital for any reason other than profit maximization (Campbell 2007).

The limited existing literature suggest building and construction SMEs incorporate some aspects of CSR into their business activities even though they do not refer to the practices strictly as CSR, as none of them have a formal CSR policy in place and as highlighted in the sections above, most do not understand or appreciate the added benefit of advertising their ‘CSR’ like practices (Bevan & Yung 2015). Building and construction SMEs see the benefit for repeat business and longevity in their reputations to succeed financially with safe, quality and timely outcomes. However, as is evident in standing literature on CSR amongst SMEs & MNCs of all industries, there is a growing societal cost for businesses to pay and to a certain extent have their organisations reputations synonymous societal benefits.

Independent to the challenges all SMEs face as described in the above sections, building and construction SMEs also find difficulty in maintaining longevity in commitments when the result are not immediately seen or ‘felt’. Where MNCs are thrust into the CSR world through weighted expectations from equally sized stakeholders and shareholders, SMEs are often insulated from the same expectations. This notion supports Petrovic (2008) position of a higher awareness of CSR issues and successes leading to higher levels of implementation amongst any both SMEs and MNCs.

Mayr (2015) highlights through his research the successful implementation and operationalization of CSR in SMEs depend on a simple but stringent process with both top-down and bottom-up commitment.

The very nature of SME building and construction organisations require buy in from all levels in order to become and remain effective in CSR, however the buy in a leadership from the owners and executives remains pertinent to the success. This remains both an advantage and a limitation for building and construction SMEs. Through their leadership, owners and senior managers act as positive role models for all SME employees. CSR orientation must become a component of the self-image of a company, and that starts with the image the owner and executives want to portray.

Building and construction SMEs often inadvertently find their organisations partaking in good CSR practices and commitments without knowing they are in fact effectively contributing to the CSR agenda, simply because the initiatives and commitments they have undertaken are good for business.

2.7 THE RELATIONSHIP BETWEEN CSR AND GOOD BUSINESS

CSR is not going to solve the world's problems. That said, CSR is a way for organisations to benefit themselves while also generating beneficial outcomes to the society (Epstein-Reeves 2012). Companies today are increasingly aware of both the normative and business case for genuinely engaging in CSR. Not only is “doing good” “the right thing to do,” but it also leads to “doing better” in business outcomes through its positive effects on the key stakeholder groups associated with the core operational interests (Bhattacharya & Sen 2004).

Epstein-Reeves (2012) further identifies the positive business outcomes generated by genuine CSR action by highlighting the key internal and external outcomes aligned and identified by communities and stakeholders aligned to core business objectives/outputs. The value-add, both direct and indirect to a business can be by way of:

Internal outcomes – increased awareness, positive attitudes towards a business, attachment, public and private attributions.

External outcomes - word of mouth (free advertising), increased/continuous purchase, loyalty (repeat business), price premium, resilience in increasingly tough/competitive markets.

Bhattacharya & Sen (2004) offer a contingent view of CSR where the benefits generated by good CSR practices and initiatives are three stage: Benefits to company, consumer and the “cause”.

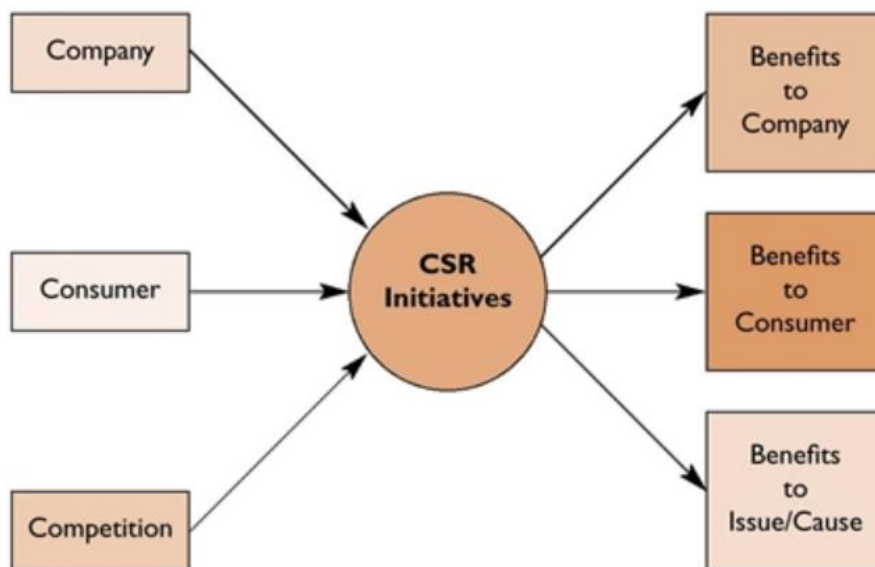


Figure 9 - A Contingent View of CSR (Bhattacharya & Sen 2004)

Nielsen’s 2014 Global Survey on Corporate Social Responsibility (Nielsen’s 2014, Global Survey on Corporate Social Responsibility) “shows that 55 percent of global online consumers across 60 countries are willing to pay more for products and services from companies that are committed to positive social and environmental impact. This community awareness piece aligns to the Epstein-Reeves (2012) paper and the good business outcomes generated externally, namely: increased/continuous purchase, loyalty, price premium and resilience.

Eccles et al. (2014) continues a common theme from the existing literature where high sustainability companies are more likely to have established processes for stakeholder engagement, to be more long-term oriented, and to exhibit higher measurement and disclosure of nonfinancial information.

Organisations are further maximising the input to reward by aligning their CSR efforts with abilities, resources, skills, and areas of expertise within their organisations, increasing their efficiency ‘good business outcomes’. Helping to achieve this, and further supported by the existing literature discussing good business outcomes from doing good is recruitment and retaining of resources. Employees are increasingly wanting to work at organisations with good values and reputations of leading good corporate citizenship. Hiring and retaining forward thinking, socially conscious employees in addition to fostering a culture of CSR will continue to drive the change needed in shifting the dial and addressing the biggest future challenges of societal and environmental needs.

Finally, the existing literature supports a common point of view that companies involved in high sustainability practices significantly outperform their counterparts over the long term, both in terms of longevity, reputation, market acceptance and financial performance (Kang et al. 2016). By understanding consumer and stakeholder reactions to CSR, firms are advancing their good business outcomes by developing CSR strategies that are optimal from not only a normative perspective, but also

a business one and maximising the value of good business outcomes from doing good through their core business dealings.

2.8 ALTERNATIVE VIEWPOINTS

The Bondy (2008) paper, 'The Paradox of Power in CSR: A Case Study on Implementation', offers a different perspective on the outcomes generated by CSR implemented activities within an organisation. The paper takes the position that although current literature assumes positive outcomes for organisations and stakeholders resulting from an increase in power associated with CSR, this increase can in fact lead to conflict within organisations, resulting in almost complete inactivity on CSR and completely non-conductive outcomes. Although not a common theme in the literature, this perspective absolutely supports the myriads of academic writings that suggest employee buy in to CSR strategies is pertinent to successful and long-standing implementation. This further supports the position that purposeful activities that employees and stakeholders are genuinely drawn to make for the more conducive CSR agenda approaches.

Although the literature recognises stakeholders' pressure and shareholders' expectations to those they partner, align or transact with, Fernandez-Feijoo et al. (2014) suggests that CSR policies specifically aimed to build reputation lack integrity and detract from genuine CSR initiatives. This effect may be more prominent for larger companies than for smaller ones however the impact these 'empty' CSR approaches have on SMEs is certainly an issue for building the CSR trust required from SMEs to confidently partake. Fernandez-Feijoo et al. (2014) further outlines an alternative perspective of effective leadership and management of CSR activities with a point of view that CSR does not actually involve a real managerial commitment and leadership but more a commitment to a strategic marketing strategy by offering an artificial positive image of an organisation and a real avenue for good business outcomes.

Wang et al. (2008), in the paper 'Too little or too much? Untangling the relationship between corporate philanthropy and firm financial performance', provides an alternative perspective to 'why' organisations participate in active CSR agendas. The paper highlights three values and attitudes underpinning CSR participation: cost savings and responding to cost pressures, responding to the supply chain, and responding to regulation. Specifically focused on SMEs, the Wang et al. (2008) paper concludes that SMEs will only adopt socially responsible behaviour forced by the aforementioned values and attitudes, and not voluntarily.

These above views are largely contrary to the position of this paper and the research highlighted in the above sections where meaningful and impactful commitments and initiatives are not only the right thing to do but are a recognised catalyst for good business outcomes.

2.9 PRINCIPAL QUESTIONS BEING ASKED FROM THE EXISTING LITERATURE

The general questions being asked from the existing literature are not if SMEs are compatible with genuine CSR activities but how to open opportunities for more streamlined and accessible involvement from SMEs. What are the current perceived barriers and what are the opportunities to remove these barriers. The stigma that is heavily aligned to only MNCs being effective with their CSR commitments and initiatives is a prime barrier to overcome for SMEs.

From this literature review it is possible to see that the literature on CSR seems to be lacking specific research with regards to how to address the core business activities through CSR and seems to point out a reason why CSR can be implemented only partially and even may raise questions about its potential benefits (Latapí Agudelo et al. 2019). The findings show that there is a link between social expectations of corporate behaviour and the way in which CSR is understood and implemented remains to be completely explored and answered. The primary question that remains unanswered in the existing literature is how to get SMEs organically participating in CSR without the internal and external pressures remaining the primary cause of CSR participation.

2.10 GENERAL CONCLUSIONS THAT ARE BEING DRAWN FROM THE EXISTING LITERATURE

Regarding CSR management in SMEs, this paper shows that there is no single concept that should be followed by all SMEs (“one size fits all”). Therefore, it remains imperative the specific characteristics of each company must be considered when implementing CSR. A fundamental appreciation for what is involved in a good CSR approach remains a driving factor in organisational success. This success is underpinned by a top down management and leadership that is genuine in its CSR endeavours and equally in output of reporting the successes, failures and limitations.

The increasing pressures coming from society for businesses to give back, and the perceived notion that CSR is somewhat of a ‘golden ticket’ to successful business outcomes is harbouring the persistence of greenwashing amongst organisations looking for quick and easy reputational success. The increasing reporting requirements remain somewhat subjective with limited auditable reporting platforms causing further resistance from SMEs looking to start their CSR journey. For SMEs, not knowing what to report and where to report to is a further conclusion drawn from the literature that provides the most opportunity to expand on in future research.

With the growing importance and momentum of CSR and organisational involvement, organisations are applying similar management best practices to CSR as they do in other areas of the business, and that is translating into more strategically driven societal involvements, increased measurable and evaluated results, and a refinement of goals that are aligned to core operational outputs, drive efficiency

of outcomes (Flack & Hebllich 2007). Meaningful, impactful and genuine are three common values impressed upon the existing literature and remain a key area for SME interpretation in their adoption approaches. A structured process for CSR adoption will provide guidance to leaders and managers of SMEs as to the steps that should be emphasized during CSR implementation. The importance of a structured process is further underscored by the evidence of highlighted in the ‘greenwashing’ literature review and SME limitations section.

Additionally, the existing literature generates a strong belief that a specific CSR “quality seal” for SMEs could provide useful guidance for the initial evaluation and long-term implementation of CSR that is based on the unique characteristics of a particular SME. In this regard, any such CSR measurable benchmark must focus on a comprehensive, dynamic concept of CSR that emphasizes the day-to-day performance of sustainable activities (Gelbmann, 2010).

CHAPTER 3 – METHODOLOGIES

The following section will outline the literature review methodology by discussing the framework for which the research is collected and collated for evidential assembly. This section outlines the parameters in which information will be processed, and how this information will be analysed. Furthermore, justification of these methods will be outlined as well as the relevant ethical considerations that were required for this research.

3.1 METHODOLOGICAL APPROACH

This paper takes a theoretical and empirical qualitative approach to the literature review, derived from in-depth case study reviews of existing corporations, semi-structured interviews and theoretical research.

The topic of CSR is one best approached theoretically due to the subjectivity around the topic in the existing literature. To establish best practice standards for a topic undefined is ultimately to assume what constitutes as best practice therefore adopting the theoretical approach to establish a position

Theoretical Research will be used to establish what theories around effective CSR already exist, the relationships between effective CSR and good business outcomes, to what degree the existing theories have been investigated and what limitations are known in the literature, and to develop a new stringent set of benchmarkable industry best practice standards.

3.1.1 Direct Content Analysis

To achieve the objectives of this research, the first step focused on extracting relevant literature on the topic. This research uses the USQ library source and Google Scholar for finding academic literature sources. Resources available through the United Nations and its affiliated organizations are also reviewed. Additionally, sources and reports from other prominent international organisations (such as The World Economic Forum and major consulting firms) are used to support the discussion.

3.1.2 Interviews

In order to gain a further insight to more recent, live views, semi structured interviews were conducted with 3 leading executives who are responsible for business strategy and the implementation and governance of CSR initiatives at an executive/or board level. Due to the current restrictions of COVID-19, the interviews were conducted via teleconference and videoconference.

The interviews were transcribed, and thematic analysis was conducted per the below. This involved coding all the data before identifying and reviewing six key themes. Each theme was examined to gain an understanding of participants' perceptions and motivations

To analyse the literature and research findings, the following methods of analysis will be adopted:

3.1.3 Qualitative Method

Qualitative content analysis will be used to:

- Categorizing and discuss the meaning of Good CSR
- Categorizing and discuss differences in interpretations and actions across different sectors and industries.
- Categorizing and discussing the meaning of CSR in the context of both SMEs and the Building & Construction Industry
- Categorising and discussing the correlation of good CSR and good business & conversely bad CSR and bad business.

The unobtrusive and transparent nature of content analysis is also a central cause for implementation in this literature review. Disadvantages of this approach are discussed in below limitations section.

Thematic analysis will be used to closely examine the research to identify common themes:

- Establish a code for grouping themes
- Clearly define rules for what will and won't be considered for the themes and patterns (what will constitute a good CSR action)

Thematic analysis allows you a lot of flexibility in interpreting the data and allows an approach to reviewing large data sets more easily by sorting them into broad themes. The thematic approach will further consider a deductive approach to enable preconceived themes expected to be established based on known theory and existing knowledge.

Caulfield (2019) clearly articulates the thematic analysis process by way of six steps:

Step 1 – Review the literature. Become familiar with the general course of the article, taking notes on specific positions the author has adopted.

Step 2 – Coding. Identify key words or phrases. collate together all the data into groups identified by code.

Interview extract	Codes
<p>Personally, I'm not sure. I think the climate is changing, sure, but I don't know why or how. People say you should trust the experts, but who's to say they don't have their own reasons for pushing this narrative? I'm not saying they're wrong, I'm just saying there's reasons not to 100% trust them. The facts keep changing - it used to be called global warming.</p>	<ul style="list-style-type: none"> • Uncertainty • Acknowledgement of climate change • Distrust of experts • Changing terminology

Figure 10 - Qualitative thematic analysis method – coding example

Step 3 – Generate themes. Turn the codes into themes

Codes	Theme
<ul style="list-style-type: none"> • Uncertainty • Leave it to the experts • Alternative explanations 	Uncertainty
<ul style="list-style-type: none"> • Changing terminology • Distrust of scientists • Resentment toward experts • Fear of government control 	Distrust of experts
<ul style="list-style-type: none"> • Incorrect facts • Misunderstanding of science • Biased media sources 	Misinformation

Figure 11 - Qualitative thematic analysis method – turning code into theme example

Step 4 – Compare the themes against the literature reviewed

Step 5 – Define themes - Defining themes involves formulating exactly what is meant by each theme and figuring out how it helps understand and interpret the research.

3.2 ETHICAL CONSIDERATIONS

The data collection process was conducted in accordance with the strict guidelines of the University of Southern Queensland Code of Conduct for research and in-line with the Australian Code of Conduct for the Responsible Conduct of Research. All comments and responses were treated confidentially and anonymously to ensure no risks were posed to the respondent for providing information in the interview questionnaire.

3.3 LIMITATIONS

The primary limitation of this research is the limitation of interviewees. This constraint is largely due to the limited timeframe given to conduct the research. This limitation restricts the ability to collect in depth and complete data from multiple perspectives of industry leading professionals and ultimately establish an empirical quantitative spread of research outcomes. The criteria for validity and reliability of this type of research also remains a clear limitation, specifically when considering the lack of existing peer reviewed literature on SMEs > CSR > Building & Construction.

The level of subjective interpretation in both qualitative content analysis as well as thematical analysis remains a limitation, which can affect the reliability and validity of the results and conclusions.

CHAPTER 4 – DISCUSSION & RECOMMENDATIONS

This paper originated by setting out to unlock the full potential of CSR amongst building and construction by answering the question of why CSR is important and how can it be more adoptable and adaptable to everyday Building & Construction business practices and strategic directions based on interpretations. Further to this initial question posed, a need to understand how can SMEs afford the financial and resourcing commitment to genuinely contribute to effective CSR commitments and initiatives', surfaced when coming to appreciating and understanding the origins and concepts of CSR through the research that lead to arriving at a definition best defined by The United Nations (2020).

Although there is an abundance of recent existing literature on CSR with is a strong focus on CSR and its association with MNCs, the small portion of existing literature focused on SMEs demonstrates a traceable correlation between what MNCs adopt as effective CSR practices, and how SMEs are positioned and structured to be effective in their CSR implementation agenda. Further to this, the themes drawn from the literature review and case studies, although again primarily centred on MNCs allowed parallels to be made with building and construction SMEs, unlocking effective CSR engagement opportunities that will remain both genuine and impactful to the globally recognised CSR agenda.

The perception that CSR is heavily aligned to MNCs only and/or that SMEs cannot effectively contribute and therefore have no obligations for participation remains a constant theme in the existing literature (Baumann et al. 2013), however there also lies common placement within the existing literature of the simple construct of SMEs that allows for less restrictive participation and pathways to good CSR practice. SMEs naturally remain close to their stakeholders and communities further supporting their propensity to act out of conviction rather than just due to profitability reason (Remi cited in Baumann-Pauly et al. 2013).

This paper shares themes discussed in Jenkins (2006) paper 'Small Business Champions for Corporate Social Responsibility' where the importance of SME CSR involvement is highlighted, and the potential for effective contributions shared. However, this paper will take a step further into the industry specific applications, benefits and limitations of building and construction SMEs.

This chapter of the paper will discuss in detail the literature review findings of the following (7) core elements ultimately aiming to answer the question of why CSR is important and how can it be more adoptable and adaptable to everyday Building & Construction business practices and strategic directions based on interpretation. The (7) sections are:

1. *Discuss the identified differences in interpretations and actions across different sectors and industries, arriving at a defined meaning of CSR in the context of both SMEs and the Building & Construction Industry*

2. *Categorize and discuss the meaning of Good CSR*
3. *Discuss the identified key themes for effective SME CSR involvement*
4. *Building and construction CSR effectiveness*
5. *Discuss the measurable and evidential building & construction industry stated objectives and outcome impacts*
6. *Discuss the most effective economic, environmental and social objectives adoptable in the Building & Construction Industry.*
7. *Discuss the correlation of good CSR and good business & conversely bad CSR and bad business.*

4.1 DEFINING CSR IN THE SME BUILDING & CONSTRUCTION INDUSTRY

Through the recent extensive literature on CSR, what works has been evidenced by the successful outcomes and impacts in both global and more community-based applications. Where the likes of Dahlsrud (2006) can present 37 definitions, the debate of what constitutes as CSR across all industries will continue into the foreseeable future. We have the subjective nature of the topic to thank for this. What we can draw from both the existing literature and evidenced outcomes from real life applications, is what elements from the multitude of definitions and successful applications align with the building and construction industry to construct a definition that is targeted to the specific nature and nuances of the daily organisational operations and impacts amongst the building and construction industry. For a global industry as diverse as Retail to Hospitality to Finance to Construction & Engineering, it is evident the ‘one glove fits all’ approach is both not realistic and a sustainable approach to CSR adoption at any industry level.

In this paper The United Nations (2020) definition was established as the most recent and ‘complete’ definition for CSR. The wholistic approach to integrate social and environmental concerns in business operations to achieve a balance of economic, environmental and social imperatives is an important cornerstone for any CSR discussion and always will be. The building and construction industry are primed to maintain these pillars within a targeted definition. From these findings an approach to CSR for SMEs in the building in construction industry can be defined as:

Identifying and establishing tailored CSR commitments, initiatives and objectives that are aligned to systematically fit within the core operations an organisation.

The results can be participation that is both meaningful and impactful.

4.2 UNLOCKING GOOD CSR

As identified in the literature review section, the existing literature is rich with examples of how CSR can be an effective business tool. This view has in some circumstances resulted in organisations taking

a deliberate misleading position with their CSR agendas to fundamentally benefit from the reputational success, without having to effectively contribute.

It is commonly stated in business that “what gets measured gets managed”, and this is often the missing step in current CSR policies. Many companies will commit and stand atop of CSR as the organisational backbone however few will take actionable steps towards genuinely contributing to the meaningful and impactful outcomes required to contribute to the greater global CSR agenda. Without specific goals, targets or measurable outcomes, it remains that little progress can be made to critically define what good CSR looks like. Reporting of progress towards these goals or targets is also key, so that accountability can be held, and ongoing improvements can be made.

What has been distinguished from both the literature review and case studies is a set of four key principles and characteristics for identifying CSR practices for SMEs. These four characteristics ensure goals and objective setting remain both realistic whilst also mitigates any adverse impacts to business as a result of effectively participating. Figure X & Y below highlight and expand on these principles.

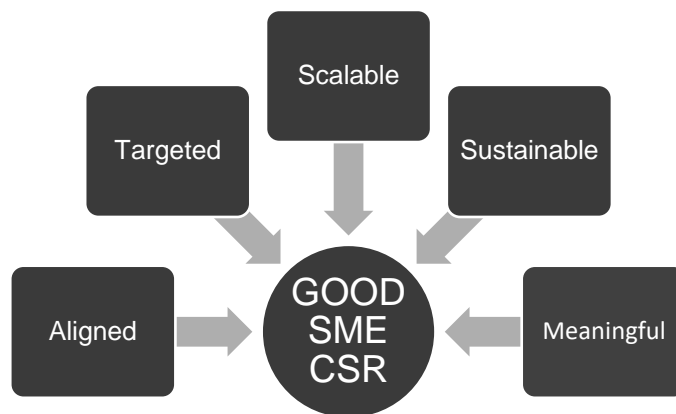


Figure 12 - ‘Good CSR’ Characteristics for SMEs

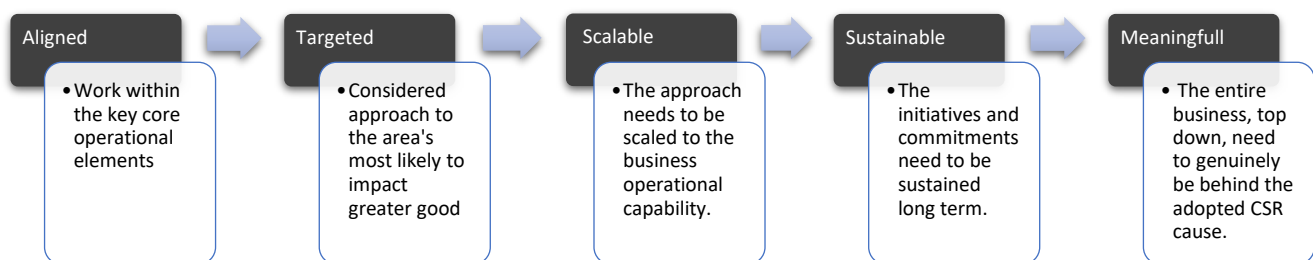


Figure 13 - ‘Good CSR’ Characteristics key components detail

Further to identifying what characteristics of good CSR in SMEs look like, there remains some underlying commitments that businesses must make when engaging in CSR policy and objective setting. Organisations must ensure:

- CSR in Building and Construction SMEs must be pragmatic and results-oriented
- CSR in Building and Construction SMEs must both a top-down and bottom-up commitment.

- CSR in Building and Construction SMEs must be easily defined and measurable.

Another key consideration when unlocking ‘good CSR’ is for the organisations to acquire an appreciation of the direct and indirect business successes that are a bi product of genuine participation. Of the 60 articles reviewed during my research, 16 were focused on the discussion of CSR – outcomes and highlighting a business case for CSR. With such a strong focus in the existing literature on outcomes, the importance of results orientated, and measurable outcomes cannot be understated in the context of this discussion.

4.3 KEY THEMES FOR EFFECTIVE SME CSR INVOLVEMENT

Engaging SMEs in effective CSR practices and commitments relies on promoting approaches that fit the respective needs and capacities of their businesses, and do not adversely affect their economic viability. Therefore, the challenge for industry is not so much to redefine CSR for SMEs, as it is to understand how CSR can be socially constructed in a specific context for SMEs and how to frame this when considering the development of business strategies.

To understand the route to effective SME CSR involvement it was important to identify the ‘make up’ of SMEs and their limitations. Overcoming the limitations or identifying what limitations directly affect an SMEs progress towards effective CSR involvement should remain a priority for all SMEs. By overcoming the perceived limitations, the entry to CSR involvement becomes less intimidating.

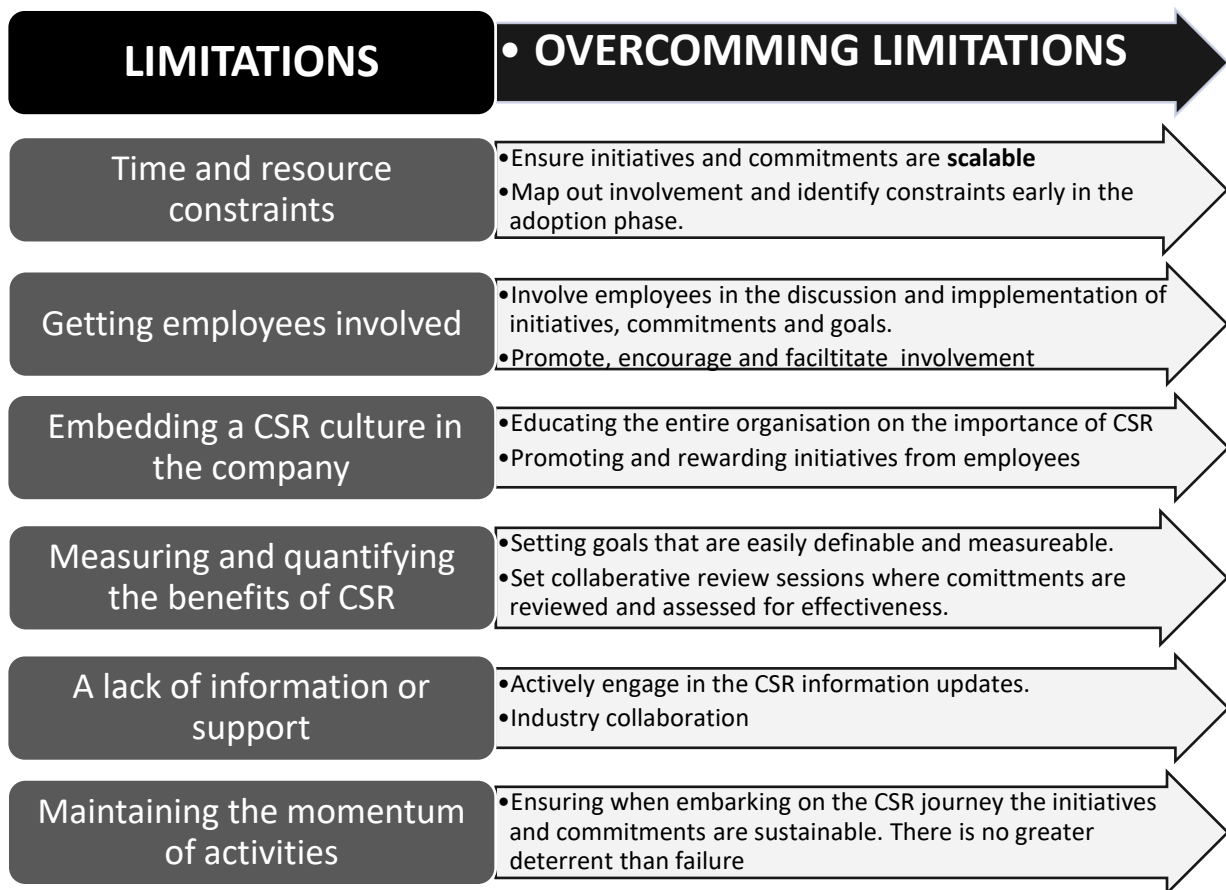


Figure 14 - Overcoming Limitations

Although there remains little research on the founded evidence from SME CSR entry barriers and implemented actions to overcome, the discussion on the systematic make up of SMEs and their core operating principals remains a strong theme in the literature shared none more so than in Jenkins (2006) paper ‘Small Business Champions for Corporate Social Responsibility’. Jenkins (2006) perspective identifies internal drive rather than external pressure needs to be the main motivation for SME CSR Involvement.

Further to this position, the strength of SMEs has always been their sheer numbers, therefore the development of CSR learning networks, sectoral specific network through industry associations, would provide a pragmatic approach to SMEs understanding of effective routes. The sectoral differences should also be taken into account, as the existing research shows, and what has been highlighted throughout this paper, is that different types of organisations are likely to prioritise different types of CSR activities to suite their core operational needs (*see section 4.1 ‘Aligned’*). Such knowledge sharing industry committee schemes could be adapted for SME managers to learn about different aspects of CSR in other companies and induce the top down adoption shift. It is clear from the lack of current research on evidential outcomes for SME CSR improvement that more research is needed to develop a theoretical framework in which SMEs and CSR development could be best understood.

The thematic review of the existing literature and case studies Identified the following key themes for effective SME CSR involvement. Further discussion on this will be had in section 4.7 below.

- **UNDERSTANDING** - A clear organisation understanding of CSR goals
- **EMBRACING** - Entire organisations 'buy in'
- **OWNERSHIP** - A top down and bottom up push
- **CULTURE** - Strong CSR culture for 'making a difference'; and
- **MEASURABLE** - Ensuring success is measurable

As per the previous section, what constitutes 'Good CSR' for SMEs also remains key factor for SME involvement. Somewhat of a 360-degree learning loop, when SMEs understand what constitutes good CSR, they are more inclined to participate and actively engage. (Baumann-Pauly et al. 2013)

4.4 A CONSIDERED APPROACH TO EFFECTIVE BUILDING & CONSTRUCTION CSR

When the limitations and challenges are identified and overcome for SME, a specific sectoral understanding will carry significant weighting when building conducive results. The notion of effective CSR fundamentally lies in the operational core of organisations. The existing literature does not shy away from the fact the construction industry has a huge social, economic, and environmental impact. It remains now and forever moving forward, societies expectation that building and construction organisations pragmatically and effectively contribute toward better social, economic and environmental performance in the locations and communities they operate in. When drawing the parallels from the UNs 17 Sustainable Development Goals and applying the fundamental applications of good CSR as discussed in section 4.2 above clear building and construction applications can be determined.

The benchmarking review undertaken on the 33 listed ASX building, construction and property companies ascertained clear adoption themes. *Note - property companies were considered due to the multi-disciplinary makeup of the organisations. Of the 33 listed ASX construction, engineering and property organisations 17 report directly against the SDGs. Although this data does not provide definitive success for building and construction industries when perusing effective CSR adoption, the themes in take up highlight where the focus area lie. This data spread is not to high what specific goals building and construction organisations should adopt but what areas are more aligned to the operational cores of building and construction organisations.

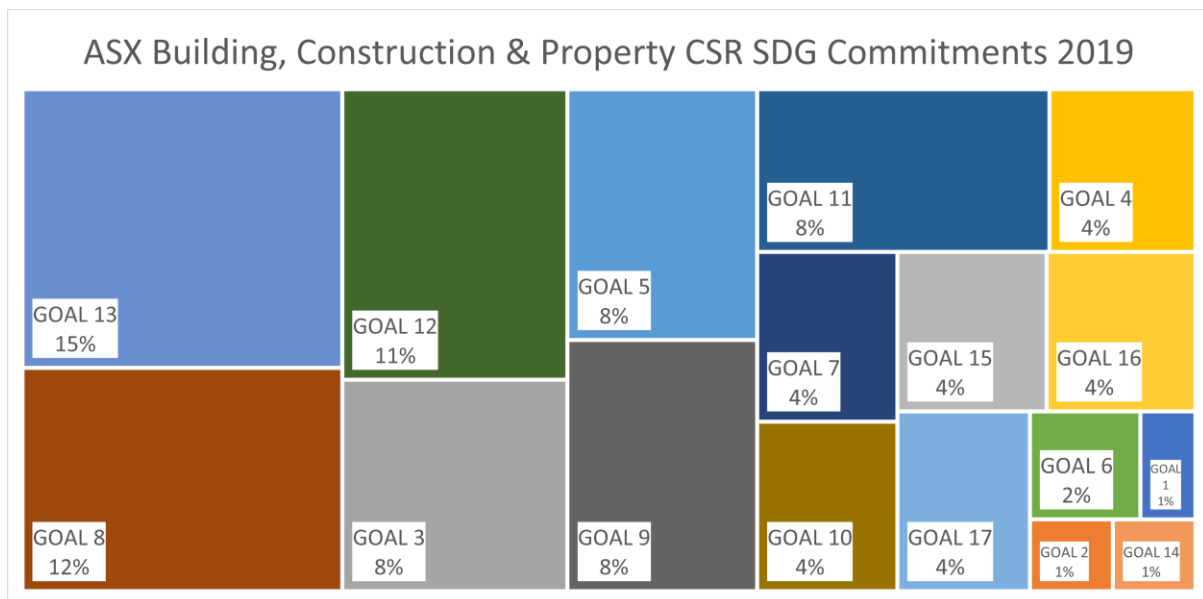


Figure 15 - ASX Listed Building & Construction Reported SDG Goal Alignment

What this data highlights are the building and construction industry, when declaring and reporting their agendas and goals, are aligning to:

- Goal 13 - Climate Action
- Goal 8 - Decent Work & Economic Growth
- Goal 12 - Responsible Consumption and Production
- Goal 3 - Good Health & Well-Being
- Goal 5 - Gender Equality
- Goal 9 - Industry Innovation & Infrastructure
- Goal 11 - Sustainable Cities and Communities

These areas of influence are detailed in section 2.6.1.

The effective use of the 17 SDGs can be further developed when undertaking a qualitative thematic analysis across the 17 goals and categorising them as either social, economic, or environmental driven.

SDG	GOAL DESCRIPTION	THEME
GOAL 1	No Poverty	Social
GOAL 2	Zero Hunger	Social
GOAL 3	Good Health & Wellbeing	Social
GOAL 4	Quality Education	Social
GOAL 5	Gender Equality	Social
GOAL 6	Clean Water & Sanitisation	Environmental
GOAL 7	Affordable & Clean Energy	Environmental & Economic
GOAL 8	Decent Work & Economic Growth	Economic
GOAL 9	Industry Innovation & Infrastructure	Economic
GOAL 10	Reduced Inequalities	Social

GOAL 11	Sustainable Cities and Communities	Environmental & Economic
GOAL 12	Responsible Consumption and Production	Environmental
GOAL 13	Climate Action	Environmental
GOAL 14	Life Below Water	Environmental
GOAL 15	Life on Land	Environmental
GOAL 16	Peace Justice & Strong Institutions	Social
GOAL 17	Partnerships for the Goals	Social

Table 4 - Qualitative Thematic Analysis of UNs 17 SDGs

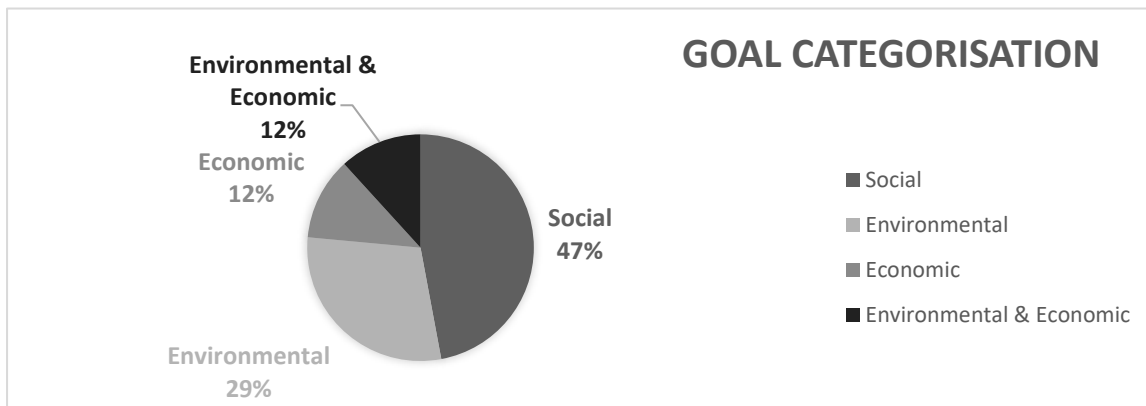


Figure 16 - UNs 17 SDG Qualitative Thematic Review Results

The below figure highlights the thematic range of social, environmental & economic goal representation from the 6 identified ‘high frequency’ goals adopted by the ASX listed building, construction and property organisations that openly report against the 17 SDGs.

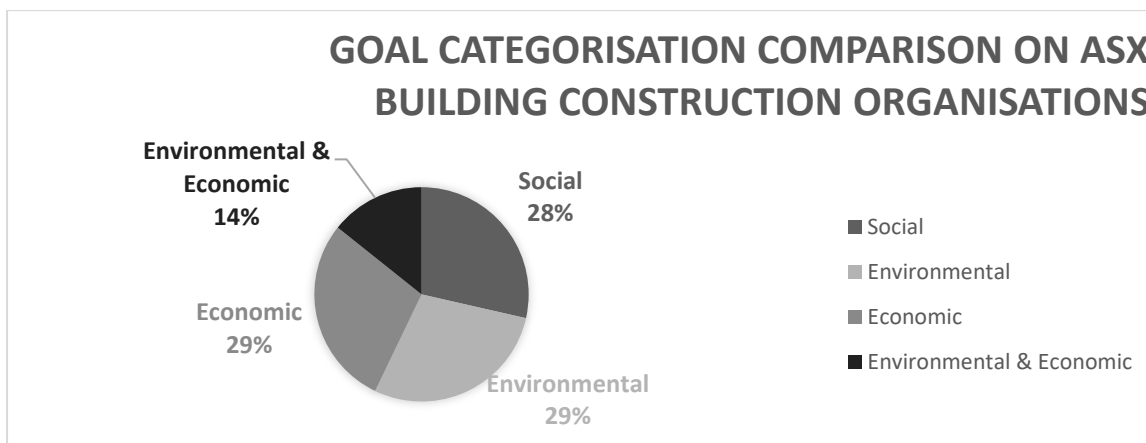


Figure 17 - UNs 17 SDG Qualitative Thematic Review Results Vs ASX High Frequency Goal Alignments

What can be derived from this review is the requirement for the building and construction industry to find and adopt a clear balance of addressing social, environmental and economic impacts with their CSR ambitions.

The above detailed analysis effectively identifies where building and construction efforts need to be targeted however the fundamental principles of “Good CSR” and discussed in section 4.2 will apply at the root of any effective industry approach to CSR. As Celik T et al. (2017) identified in their study, the worse thing a building and construction organisation can do is nothing at all. Specifically, with the well-known social and economic impacts, communities can cause irreversible reputation damage. It would be advantageous for further research into these reputation impacts and costs to business to apply a reasonable deterrent for ignoring the concept of ‘doing more for the society rather than chasing pure profit objectives.

4.5 EVIDENTIAL CSR OBJECTIVES AND OUTCOMES FOR THE BUILDING & CONSTRUCTION INDUSTRY

From direct content analysis of the existing literature, the most conducive areas for building and construction focus are established in objectives and outcomes aimed at addressing;

- Climate Action
 - An organisation can develop and implement a credible environmental policy that maintains integrity. An organisation will stand behind this policy through adversely impacting situations. A key measurable is outcome is achieving **ISO 14001** accreditation by maintaining an effective environmental management system.
- Decent Work & Economic Growth
 - An organisation can implement a **Local Industry Capability Plan** where it will actively promote and set clear targets for local subcontractor and supplier engagement for the local communities in which a project establishes in. Another great example is creating employment opportunities for disadvantaged groups and communities through such initiatives as **Indigenous Procurement Policies**
- Responsible Consumption and Production
 - Establishing, promoting and mandating clean production principals in manufacturing practices all the way through the supply chain. Mandating reporting requirements for the supply chains of who you conduct business with. Treating them as a branch of your main policy trunk. These principles can be back by supporting polices such as a **Modern Slavery Policy**.
- Good Health & Well-Being
 - For any organisation looking after and **promoting your staff's health and wellbeing** should be organic. Simply advocating for awareness contributes. Further steps can be taken to offer health and well-being platforms sponsored by the organisation.
- Gender Equality
 - Setting clear targets for equality amongst your organisation and supporting these targets with meaningful policies i.e. **Diversity and Inclusion Policy**. These policies and

targets need to be back with actions. Suitable maternity and paternity policies, equal pay and employment objectives and women in leadership are areas identified in common best practice approaches for the industry.

- Industry Innovation & Infrastructure
 - Building and construction organisation should always be looking to progress industry through innovation. Promoting a culture of progressing industry through continual *training and upskilling*.
- Sustainable Cities and Communities
 - Develop and implement a *waste reduction policy* on construction sites (and in head offices) Promoting Sustainability – looking at long term gains rather than short term gains, designing for the betterment of society, not just profit

The below targeted policies can set a foundation for any organisation however are found to be specific areas can be described as ‘areas of achievable influence’ in the building and construction industry:

1. *ISO 14001*
2. *Local Industry Capability Plan*
3. *Indigenous Procurement Policy*
4. *Modern Slavery Policy*
5. *Company Health & Wellbeing Policy*
6. *Diversity and Inclusion Policy*
7. *Waste Reduction Policy*

Opportunity remains for further study on the impacts of these specific policies have on internal organisation growth and culture around CSR.

4.6 EFFECTIVE ECONOMIC, ENVIRONMENTAL & SOCIAL BUILDING & CONSTRUCTION OBJECTIVES.

A common theme becoming more prevalent within the literate, building and construction organisations are increasingly being judged by society (Barthorpe 2010), specifically in relation to the social, environmental and economic by products of their activities. As it has been highlighted throughout this paper, it is important for building and construction organisations to see and feel the outcomes from their commitments and objectives. Understanding sustainability principles is imperative for building and construction organisations to ‘live up to’ societies expectations. Bracco (2019) paper on the importance of sustainability in construction highlights the 3 key areas that should remain a focus when applying an effective approach to sustainable construction and balancing environmental, social and economic impacts. The ethos implored by Bracco (2019), and further supported by the literature review within

this paper is effective results are not only met through targeted policies, but action on the ground during construction activities. The three steps are:

1. Ensuring sustainability during construction

The fundamental principle here is to reduce the amount of energy used to during construction projects. Promoting use of electrical plant and equipment, find clean energy sources for powering site amenities and tools, and finding ways to run energy efficient sites are all examples reducing a construction sites negative impact.

2. Designing buildings for re-purposing

Championing ‘circular designs’, i.e. designing out waste and one approaching gaining momentum in the industry. This approach starts with aligning with responsible supply chain industry partners for new innovative material approaches.

3. Considering the materials used

When constructing new buildings, or renovating old ones, it is important to consider the use of materials that can be source sustainable and can be recycled after use. Recycling forms a key element of the whole of life economy

With the above three steps primarily focusing on environmental impacts with indirect social cross overs, through my literature review a fourth step is proposed and links economic outcomes with direct and indirect societal improvements. The fourth step aligns with the fundamental principles outlined in section 4.5 (Decent work and economic growth) above:

4. Improving local economies outside the immediate construction project.

- a. Mandating at both a client level and internal organisation level, commitments to hire local businesses to support the construction project. Ensuring, where practical impactful indigenous participation targets as well as apprentice and trainee targets.

4.7 CORRELATING GOOD CSR AND GOOD BUSINESS

Good CSR is fundamentally and simply founded on a genuine effort to contribute to change through your organisations core operational elements. The construction industry globally remains infested with organisations greenwashing. Reporting initiatives are increasing becoming more public and scrutinised. With this in mind, one of the main drivers for global industry aside from a genuine want to do good and impact positive change, is the undeniable good business outcome associated with implementing CSR systematically and culturally through your organisation. The benefits lay clear in the existing literature with evidential improvements linked to:

1. Employee engagement and satisfaction
2. Customer engagement and loyalty

3. Long term thinking
4. Brand differentiation and improved public image
5. Increased innovation and creativity
6. Cost Savings

Applying to both large MNC and SME industry, in any attempt to increase participation it is important to highlight these potential upsides to business as it remains and will always remain the biggest drawcard for participating in meaningful CSR activities. Organisations that are known to embrace effective CSR practices, are likely to reap significant benefits in the long-term, because the consumer shift towards contributing towards bettering the world through their purchases and made them more accepting of those that do and are more likely to purchase products from them as a result. Although studies have shown a consumer is 55% willing to pay more for products from socially responsible companies, there is a lack of evidence in the existing literature to support these to this testament. In any event there is yet to be any evidence to challenge the underlining principle of CSR remaining a win/win for society and organisations that employee genuine approaches to CSR participation.

CHAPTER 5 – CONCLUSION

By analysing the effective implementation strategies from multi-national corporations, this thesis has shown how first small to medium-sized enterprises can effectively participate in CSR, and then further identifying how building and construction organisations in the SME space can effectively contribute with their CSR participation through meaningful and impactful commitments and objectives. The most effective route for building and construction SMEs does not require a the core principles of CSR to be redefined, however SMEs of all industries need to adopt a more considered approach to how they introduce effective CSR practices, principals and policies if they are to be as meaningful and impactful as MNCs, without compromising the economic viability of their operations.

With the research clearly identifies the core approaches for effective CSR participation, the research methodology of initially drawing synergies of CSR leadership to construction through interviews was somewhat non-conducive to answering the main research question. For this reason, when approaching the review and discussion section, the theoretical, empirical qualitative methodology focused on more of a qualitative content and thematic analysis approach. The findings from the literature review and case study analysis allowed the research to identify and draw the key parallels used to form the collective approach for building and construction SMEs. When the research aim were not to redefine the definition of CSR when applied to SMEs, the existing information on SME participation will always remain subjective to a certain extent, and as SMEs become more recognised in this space, further research in the approaches identified in this paper could be researched further using more a quantitative statistical evidence approach by studying organisations that use these principals as underlining approaches for their organisation.

The intent and structure of this paper was to lay the foundation through an understanding of the growing importance CSR amongst global industry. By understanding the importance and gaining appreciation of its industry application, the subjective nature of topic is better understood when identifying pragmatic sectoral approaches, namely building and construction SMEs. The final consideration and arguably the primary prohibitor for building and construction SMEs, are the misconceptions around SME participation in CSR. There were some surprising findings in identifying the organic makeup of SMEs promotes and somewhat suites genuine and immediate CSR involvement more so than the common depiction of MNCs.

The challenge for progressing SMEs into more frequent participation and global recognition relies around unlocking their understanding of what it means to effectively adopt CSR into and organisation. This paper not only offers a simplistic understanding of what applying CSR can actually mean for SMEs

but further encourages participation by identifying the direct and indirect upsides for those organisations who genuinely apply and engage in CSR.

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APPENDIX A: PROJECT SPECIFICATION

ENG4111/4112 Research Project

Project Specification

For:	Mitchell King
Title:	Effective Corporate Social Responsibility for Australian SME's (Small to Medium-sized Enterprises) in the Building & Construction Industry
Major:	Construction Management
Supervisors:	David Thorpe
Enrolment:	ENG4111 – EXT S1, 2020 ENG4112 – EXT S2, 2020
Project Aim:	To develop a set of <u>measurable</u> industry benchmarking standards for Building and Construction Industry SMEs to achieve a recognised best practice standard for Corporate Social Responsibility.

Programme: Version 1, 11th April 2020

1. Undertake a literature review of the positions and commitments in current globally recognised leaders in Corporate Social Responsibility (CSR) (not industry specific).
2. Using this research, identify the characteristics of good CSR practices and the issues in implementing them.
3. Where feasible, identify and interview leading managers in this space to outline & measure relationships between good CSR and good business outcomes.
4. Research and examine the positions and commitments of recognised leaders in the Building & Construction industry, Tier 1 down, and analyse against cross industry global leaders.
5. Shortlist approximately 3 to 5 industry Leaders in CSR in the Building & Construction Industry to Identify and review stated objectives to link with measurable outcome impacts that can be evidenced.
6. Develop a focused list of the most effective economic, environmental and social objectives adoptable in the Building & Construction industry.
7. Evaluate objectives and design a matrix to allow selection of purposeful and realistic objectives for Building & Construction SMEs to adopt.
8. Submit written dissertation to USQ in the required format.

As time permits:

9. Develop a set of measurable minimum standards to be complied with by Building & Construction SMEs to be considered Best Practice in Corporate Social Responsibility. These minimum standards will be articulated so participants are unable to arbitrage outcomes.
10. Develop an auditing process to ensure integrity in the benchmarking process.

APPENDIX B: PROJECT TIMELINE

Task Name	Duration	Start	Finish
KEY MILESTONES			
20% Review	0 days	Sun 26/04/20	Sun 26/04/20
40% Review - Submit Progress Report	6 days	Wed 27/05/20	Fri 5/06/20
60% Review	0 days	Sun 5/07/20	Sun 5/07/20
80% Review	0 days	Sun 9/08/20	Sun 9/08/20
90% Review and Finalisation	0 days	Wed 9/09/20	Wed 9/09/20
FINAL SUBMISSION	0 days	Thu 15/10/20	Thu 15/10/20
START UP PHASE	16 days	Thu 13/02/20	Wed 4/03/20
Develop Project Proposal	13 days	Thu 13/02/20	Sun 1/03/20
Submit Project Proposal	0 days	Sun 1/03/20	Sun 1/03/20
USQ Project Proposal Review	4 days	Sun 1/03/20	Wed 4/03/20
Project Proposal Non-Rejected	0 days	Wed 4/03/20	Wed 4/03/20
PLANNING PHASE	28 days	Wed 4/03/20	Mon 13/04/20
Develop Project Specification	11 days	Wed 4/03/20	Wed 18/03/20
Project Specification Due	19 days	Wed 18/03/20	Sat 11/04/20
Develop Project Plan	11 days	Wed 4/03/20	Wed 18/03/20
Project Plan Due	19 days	Wed 18/03/20	Sat 11/04/20
Develop Project Resources	11 days	Wed 4/03/20	Wed 18/03/20
Project Resources Due	19 days	Wed 18/03/20	Sat 11/04/20
Project Specification Non Rejected	0 days	Mon 13/04/20	Mon 13/04/20
DEVELOPMENT PHASE	120 days	Sun 22/03/20	Fri 4/09/20
Undertake literature review on CSR	12.2 wks	Sun 22/03/20	Sun 14/06/20
Literature Review of HIGH performing CSR Companies	13.4 wks	Thu 9/04/20	Fri 10/07/20
Complete list with Company name, and link to CSR Statements	1 wk	Thu 7/05/20	Wed 13/05/20
Develop Interview shortlist for CSR/ESG Managers (Not just from leading companies)	2 wks	Thu 7/05/20	Wed 20/05/20
Develop interview questionnaire	1 wk	Thu 21/05/20	Wed 27/05/20
Finalise interview questionnaire	0 days	Wed 27/05/20	Wed 27/05/20
Undertake Interviews with Leading CSR & ESG Managers	3 wks	Thu 28/05/20	Wed 17/06/20
Isolate and continue literature review with Building & Construction Companies	1 wk	Thu 11/06/20	Wed 17/06/20
Cross review Building & Construction Vs Global Leaders in other industry	2 wks	Thu 18/06/20	Wed 1/07/20
Benchmark and rank complete	32 days	Wed 1/07/20	Fri 14/08/20
Shortlist 1-3 Building & Construction Leading Companies	1 wk	Thu 2/07/20	Mon 17/08/20
Deep dive into the shortlisted companies reviewing CSR statements with impacts and outcomes	2 wks	Mon 6/07/20	Tue 25/08/20
Review and identify the pragmatic Enviro, Social & Economic objectives	2 wks	Mon 20/07/20	Fri 4/09/20
Submit Progress Report	0 days	Wed 3/06/20	Wed 3/06/20

FINILISATION PHASE	32 days	Wed 2/09/20	Thu 15/10/20
Evaluate & Develop key objective matrix	3 wks	Wed 2/09/20	Tue 22/09/20
Outline list of measurable standards	2 wks	Wed 23/09/20	Tue 6/10/20
Finalise final list of best practice standards	1 wk	Wed 7/10/20	Tue 13/10/20
Submit Partial Draft Dissertation	0 days	Wed 9/09/20	Wed 9/09/20
Review Partial Dissertation	3 wks	Wed 9/09/20	Tue 29/09/20
Amend Partial Dissertation	2.4 wks	Wed 30/09/20	Thu 15/10/20
ENG4112 Project Conference	5 days	Mon 7/09/20	Fri 11/09/20
Submit Final Dissertation	0 days	Thu 10/10/20	Thu 10/10/20

APPENDIX D: INTERVIEW QUESTIONNAIRE

1. What characteristics are important for organisations if they want to be a leader in CSR?
2. What advice would you give an organisation who was just starting on their CSR journey?
3. How important do you think employee and executive buy in is if you want to become leader in CSR?
4. What would you recommend for enhancing employee or executive buy in?
5. How do you best communicate to your consumers / stakeholders about CSR efforts? Do you think it's worthwhile?
6. Some CSR initiatives are not as easily measurable as others, how do you measure success where a CSR initiative is qualitative?
7. What do you think is the biggest inhibitors and or prohibitors to more companies engaging in CSR efforts?
8. Where do you see the main successes lie in company CSR take up?
9. Where do you seen the primary gaps between small and large businesses for CSR action?
10. Are these gaps cause for concern in ongoing growth of CSR?