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HRM SUSTAINABLE POLICIES AND CSR:
A study of the influence on employees and customers.

Master's Double Degree Program in
International Business (MIB)

VAASA 2020

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UNIVERSITY OF VAASA

School of Marketing and Communication

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Topic of the Thesis: HRM sustainable policies and CSR: A study of the influence on employees and customers.

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Degree: Master of Science in International Business (MIB)

Year of Entering the University: 2018

Year of Completing the Thesis: 2020

ABSTRACT: CSR has been a matter of study for many years, and it still very discussed. The effects that CSR can have on the company and its stakeholders have been ascertained in recent years. Through this study, the side of CSR concerning employees, HRM sustainable policies, has been deepened through employees' and customers' perspectives. The choice of these two stakeholders was dictated by the importance that they have for the company and by the fact that they best represent society as its whole; almost everyone is an employee and/or a customer. It was fundamental first to analyse the role that HRM has in CSR policies within a company, as well as the importance of employees and customers. A case study research was held on a company, interviewing both its employees and customers in order to verify the influence that HRM sustainable policies and CSR have on the subjects considered.

For the employees' analysis, three rates were used in order to measure results: employee engagement, employee turnover and employee motivation, while the main factor determining customers' investigation was the willingness to pay a higher price for CSR.

The results prove the relevance of HRM sustainable policies for employees: they are greatly affected by these kind of initiatives. An interesting finding regards the involvement of employees in CSR: without it, all the benefits that CSR can bring to the company are weakened, and internal communication has a crucial role in it.

On the other hand, costumers seem more focused on the environmental part of CSR, with scarce attention to the HRM sustainable policies: they claim to be interested but not informed about it; therefore, it emerges the critical role of communication also with customers.

The analysis carried out in this study highlight the importance that CSR is acquiring, with more attention by society: this is reflected in people's reaction to CSR initiatives both as employees and customers. The role of HRM sustainable policies is fundamental even if still not so known.

KEYWORDS: Corporate social responsibility; Sustainable HRM; HRM sustainable policies; Employees and CSR; Employees and HRM sustainable policies; Customer and CSR; Customers and HRM sustainable policies

1 Introduction

1.1 Background

Corporate Social Responsibility (CSR) has been a subject of great interest in the past few decades, and it is still object of the study of many academics and experts. However, due to its dynamic nature, a universal definition has not been set yet: this topic evolves with society and changes according to the context.

One of the most widely used and accepted definition is the one provided by the World Business Council for Sustainable Development, which is considered relevant also for the purposes of this Master's Thesis:

“Corporate social responsibility (CSR) is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” (World Business Council for Sustainable Development, 2000:8).

Nowadays, “business organisations are more and more under pressure by increased public awareness, different interest groups, legal and governmental concern, and media coverage to behave in a socially responsible ethical manner” (Carrol and Cannon, 1997; Jamali and Sidani, 2008; Inyang, Awa and Enuoh, 2011: 120).

Notably, after the global financial crisis, the train of economic scandals, and the increase in environmental concerns, companies are under pressure not only on account of shareholder interests and the maximisation of profits but also from the broader issue of the company's impact on environment and society (Clarke and Clegg 2000; Bansal 2002; Egri and Hornal 2002; Guerri and Pedrini, 2014).

Despite the demand for this kind of change from both society and governments (that enhance sustainability development by introducing environmental standards and social

regulatory frameworks), sometimes managers adopt CSR voluntarily, especially because they recognise that companies have moral obligations towards society (Guerci and Pedrini, 2014).

This may also be due to the many positive effects and benefits that have been found to be linked to the implementation of CSR within the company. CSR may be seen as a cost; nevertheless, some researches demonstrate the contrary. “World Business Council for Sustainable Development support the idea that CSR may contribute to the reduction of organisational costs through the enhancement of positive social effects and elimination of negative ones (1999)” (Bučiūnienė and Kazlauskaitė, 2012:9); furthermore, many studies and research have found out a positive relationship between CSR and financial performance (Orlitzky et al. 2003; van Beurden and Gössling, 2008; Bučiūnienė and Kazlauskaitė, 2012).

CSR can also affect workplace behaviours and attitudes positively: researches found out a positive relation between CSR and employee commitment (Glavas and Kelley, 2014). Indeed, employees need to find a meaning in their job in order to be motivated and engaged, and an alignment of value-meaning is represented by “a true sense of connection, a common purpose and a shared sense of meaning at work” (Solomon and Sridevi, 2010:91); it was found that greater values alignment occurs in organisations which have a high level of CSR activities (Glavas, 2012). This has repercussion on the company’s activity since “values alignment is positively related to numerous positive outcomes such as job satisfaction, organisational commitment” (Verquer et al. 2003; Glavas, 2012:17) and “work performance” (Bretz and Judge 1994; Glavas, 2012:17).

The involvement of employees in CSR activities has, therefore, positive internal effect; nevertheless, it has also consequences on external stakeholders. Existing studies underline how the involvement of employees in CSR activities is relevant from an outside perspective, since, if it lacks CSR may be seen only as a means of advertisement, with a downfall in company’s credibility as a consequence (Inyang, Awa and Enuoh, 2011).

Furthermore, CSR also helps to attract talents in recruiting processes: CSR is a factor considered by potential employees, who will, therefore, be captivated by its implementation (Inyang, Awa and Enuoh, 2011).

In this context, it emerges how important is the role of Human Resource Management. Indeed, HRM is “uniquely positioned to assist in both developing and implementing CSR” (Cohen et al., 2012:1). HRM role is fundamental in formulating and accomplishing the company’s goals in the social, environmental and financial fields (namely triple bottom line); it is also crucial in determining the company’s strategy (Cohen et al., 2012). At the same time, the intrinsic function of HRM, dealing with employees, make it of the utmost importance in the implementation of corporate strategy in general: HRM manages workers so that they execute the guidelines consistently across the organisation (Cohen et al., 2012), and report accurately the results obtained. For the same reason, HRM is crucial to gain employees’ support and commitment to the implementation of CSR policies and practices (Bučiūnienė and Kazlauskaitė, 2012).

Finally, CSR has also been found to have a positive impact on customers: CSR activity directly influences consumers attitude and behaviour. According to Sen and Bhattacharya (2001), consumers who perceived companies to be sustainable found greater alignment with the company and its products.

Furthermore, consumers are every day more conscious about the need for CSR policies and more attentive to their purchasing choices; they are also becoming more aware of the power that they have through their shopping.

1.2 Research gap and objectives

Once the background of this study has been made clear, it emerges how further investigations on the matter are required.

It appears the importance of bringing attention to the 'people' part of CSR. Recently, the "CSR commitment has been extended to include both ecological sustainability and social development, with a focus on 'triple bottom line' performance" (Inyang, Awa and Enuoh, 2011:119). According to this model developed by Elkington, so-called 'triple bottom line', businesses should take care of economic, environmental and social aspect when evaluating their performances. The author claimed that "sustainable development involves the simultaneous pursuit of economic prosperity, environmental quality, and social equity" (Elkington 1997:397).

Indeed, companies have a crucial impact on society and vice versa; not only governments require that some standards in responsibility matters, but mainly they are demanded by society. According to the World Business Council for Sustainable Development, "businesses and society are interdependent and must ensure mutual understanding and responsible behaviour" (WBCSD,2009; Inyang, Awa and Enuoh, 2011:118). Furthermore, Porter and Kramer (2006) claim that "successful corporations need a healthy society and at the same time a healthy society needs successful companies" (Inyang, Awa and Enuoh, 2011:118), underlying the strong and mutual relationship between these two.

Once established this strong link, two relevant questions, that need to be faced, emerge.

First, it is essential to understand the impact that a company's CSR policies have on its employees, as well as their idea, feelings and perceptions of them. Indeed, research on CSR has tended to focus on external stakeholders and outcomes; only a few studies have investigated CSR internal effects (Hansen et al., 2011). "Very little empirical research has directly examined CSR from an internal or employee perspective, either in terms of how employees perceive the social performance of their employer or how CSR perceptions

impact their day-to-day attitudes and behaviours” (Aguilera et al. 2007; Hansen et al., 2011:30).

Therefore, it emerges the relevance of studying employee’s reaction to CSR; in particular, it is crucial the role of HRM, which often implements policies addressed to employees, due to its pervasive role able to connect with employees in this. Therefore, this study wants to focus on the effect of CSR policies, with particular attention to those implemented by HRM that are addressed to employees.

It has been observed that there is a strong relationship between HRM and CSR. HRM office pervasive functions make it perfect for implementing “any CSR initiatives or programs that will engage and benefit both the company and its stakeholders” (Glade, 2008; Fenwick and Bierema, 2008; Inyang, Awa and Enuoh, 2011:119). On the other hand, CSR is expanding the practices of HRM, through the introduction of benefits for employees which contribute to organisational efficiency effectiveness (Inyang, Awa and Enuoh, 2011).

Nevertheless, the relationship between CSR and HRM is not clear; notably, what kind of roles have CSR and HRM in the development and the execution of socially responsible CSR (Sarvaiya and Eweje, 2014) deserves to be studied deeply.

Afterwards, the role of costumers and their idea of CSR acquires importance. There is evidence regarding how more and more consumers are demanding CSR from the organisations they patronise. “Marketing research has shown that consumers have increasingly high legal, ethical, and philanthropic expectations of the organisations with which they do business” (Cone/Roper Millennial 2006; Golob et al. 2008; Hansen et al. 2011:30). Nielsen’s Global Corporate Sustainability Report of 2015 recorded that 66% of consumers would spend more on a product if it came from a sustainable brand (Nielsen, 2015), as a proof of the relevance and the impact that CSR policies have on consumers’ choices.

It could be observed how many studies on CSR influence on customers have been carried on. Nevertheless, customers' perception of CSR policies implemented by HRM deserves to be evaluated more deeply.

Therefore, it is this point that this Master Thesis wants to deepen in particular, giving a new contribution through a case study held in Italy, where the study of this practices is not so well developed yet. It is interesting to set the study in this country because "Italian HR management is based upon what is known as the European model (Mayrhofer, Sparrow and Brewster 2012), which has a strong stakeholder orientation and is deeply into society and social awareness" (Guerci and Pedrini, 2014:1788). The attention to people is, indeed, rooted in the Italian culture and laws, with a strong social system.

The case study will be, therefore, focused on both employees and customers.

The emphasis on these two stakeholders is not casual. According to the stakeholder theory developed by Freeman (1984:46), "CEOs should take into account all the individuals who can affect or are affected by the achievements of the organisations' objectives", namely the stakeholders.

Employees and customers are considered two of the most relevant actors of a company, as well as representatives of the society itself: almost everyone is an employee and/or a customer.

The need for this study will also emerge from the theoretical background: there is very little known about the effects of HRM sustainable policies. This is also due because they are part of the bigger CSR framework, which is often analysed as a unity without taking into consideration all the elements that may compose it. Indeed, HRM sustainable policies and CSR are strictly interrelated, being the aforementioned part of the latter. For this reason, it is considered acceptable for the purposes of this Master Thesis to have CSR has a general background for the study, as well as formulating proposition on that and HRM sustainable policies on the basis of only CSR studies.

Therefore, the study will be focused on HRM sustainable practices but in the bigger framework of CSR in which they are inserted, taking into consideration also the effects that CSR, in general, may have on employees and customers.

Hence, the interest of this study lies in the gap in the existing literature concerning HRM sustainable policies and its influence on employees. Moreover, it is considered important to focus on the 'people' part of the triple bottom line: people are essential for companies, even in a digitalized era, and it is essential to consider them in businesses choices. This is the reason why the policies addressed internally to people, namely HRM sustainable policies for employees, will be investigated; this is also the reason behind the choice of employees and customers as subjects of the research since they are considered the two most important stakeholders for the company, whose opinions and actions may affect the firm mostly.

An element of innovation is given by the fact that employees and customers will be examined about a common theme in the environment of the same company.

Before formulating the research problem and the objectives, it is important to make a note about what the author means for human resource management's sustainable practices or human resource management's policies: they are all the CSR practices and/or policies that are directed internally to employees and therefore are implemented by the HRM function; also, she refers to the concept of 'sustainable HRM' that will be deepened later.

Given these considerations, the research question of this Thesis can be formulated as follow:

"How do human resources management's sustainable policies affect employees and customers in the framework of CSR?"

Consequently, the objectives of this Master Thesis are:

1. *To understand, through the existent literature, the relationships between CSR and employees and between CSR and customers*
2. *To examine the effects of HRM sustainable policies, in the general framework of CSR, on employees*
3. *To investigate if HRM sustainable policies, in the general framework of CSR, have an influence on customers.*

1.3 Delimitations of the study

This research aims at establishing the influence of HRM sustainable policies, and CSR in general. It is going to focus on two stakeholders, employees and customers.

The choice of analysing these two stakeholders' perspective is linked to the importance they have for the firm, and to the reciprocal influence that they both have with the company.

Nevertheless, it would be interesting to study in the future also the effects on other stakeholders.

Moreover, the study will not be quantitative, with tangible data: it is not going to study the effects of HRM sustainable policies, and CSR, on business performance comprehensively. It wants to examine the dynamics behind HRM sustainable policies and CSR, and to investigate the possible influence of these two on employees and customers. It aims at establishing a basis for future studies in the field since it is a very interesting matter of study that deserves to be deepened.

The nature of CSR itself, establish a vast field of study, even if with a focus on one of its elements, namely HRM sustainable policies. This is why the author has to restrict the area of interest by analysing deeply only two stakeholders and using a qualitative method.

1.4 Structure of the study



Figure 1: Structure of the study

This Master Thesis will be structured in five chapters.

This first one is an introduction in which the background is briefly described; the research problem is identified together with the objectives.

The following chapter will deal with all the theoretical background needed for a better understanding of the study itself. First, an overview of the CSR concept and theories is provided, with particular attention to the so-called ‘stakeholder theory’; relevance will be given to the role of employees and customers in the firm according to this model. Thereafter, the core of the Master Thesis will be reached, through the examination of theories and studies regarding Human Resource Management (HRM), as well as of its relationship with CSR. Employees and the effects of CSR on them will be analysed also under this chapter, because of the strict relationship between HRM and employees; particular relevance will be given to engagement, turnover and motivation, and their relationship with CSR. Afterwards, customers perception of CSR will be dealt. In

conclusion, an overview of the Italian data on the matter will be provided, being the research case study focused on this country.

In the third chapter, the methodology used in the research will be exposed, with an explanation of the choices and a definition of the sample.

The fourth chapter is the one dedicated to the empirical part, therefore it is the core of the study. Indeed, the results of the analysis held will be exposed and summarized according to the most relevant themes which emerge from the empirical study.

In conclusion, the results achieved will be confronted with the key points highlighted in the theoretical proposition formulated in the second chapter, with a discussion of the possible differences; this analysis will help to answer the research question. Then, the limits of the study will be exposed, as well as the managerial consequences of the results achieved; moreover, possible future researches will be illustrated.

2 Theoretical background

2.1 CSR

2.1.1 An overview in CSR history

A brief overview in CSR history is presented in order to understand better this topic and its role in nowadays society: indeed, CSR is a relevant matter for companies, but the awareness about this theme was built in the last century. The author of this Master Thesis considers important to examine the historical process through which the discussion of CSR has arrived at the current time, because it helps to comprehend better nowadays discussions, and therefore the background of this Master Thesis.

Starting from mid-19th century criticisms regarding conditions of women and children started to arise; in the late 1800s philanthropy started to emerge, but “sometimes it was difficult to determine whether the philanthropy of businessmen was individual philanthropy or business philanthropy” (Carroll, 2008:21).

In 1946 the magazine Fortune interviewed some of the most influential managers of the time about their social responsibilities (Carroll, 2008). Business executives’ opinions on the matter emerged through the concept of ‘trusteeship’, which was well known at the time (Carroll, 2008); ‘trusteeship’ meant that “corporate managers take on the responsibility for both maximizing stockholder wealth and creating and maintaining an equitable balance among other competing claims, such as claims from customers, employees, and the community” (Hay and Gray, 1974; Carroll, 2008:23).

In the 1950s, philanthropy was still the most adopted measure in relation to CSR (Carroll and Shabana, 2010; Moura-Leite and Padgett, 2011). CSR idea in the 1950s can be summarized in 3 core ideas: “the idea of corporate managers as public trustees, the idea of balancing competing claims to corporate resources, and the acceptance of

philanthropy as a manifestation of business support of good causes” (Frederick, 2006; Carroll, 2008:26).

In the following decade, the CSR literature was remarkably developed, giving particular attention to CSR meaning as well as its relevance in both business and society (Carroll, 1999; Carroll and Shabana, 2010). Many scholars and writers defined CSR with different points of view.

In this time, according to Lee (2008), in America, some laws regulating business’s conduct to protect employees and consumers have been endorsed (Moura-Leite and Padgett, 2011).

In the 1970s, it was noted that the term ‘social responsibility’ was vague and without a universally accepted meaning. Moreover, it was contested that activities carried on as ‘philanthropy’ by businesses were not coherent with the internal activities of the firm itself, nor had a real impact on the environment in which the company was set (Preston and Post, 1975; Carroll, 2008).

Furthermore, some authors focused on demonstrating that CSR and profits may be not in conflict (Moura-Leite and Padgett, 2011). Besides, during these years, Carroll developed a managerial approach to CSR (Carroll, 1977) which is considered revolutionary in the CSR theory: “a managerial approach to CSR is one in which business managers apply the traditional management functions to deal with CSR issues. Thus, it was recommended that companies *forecast and plan* for CSR, *organize* for CSR, *assess social performance*, and *institutionalize corporate social policy and strategy*” (Carroll, 2008:34).

At the end of the decade, Carroll developed a comprehensive framework on various thoughts on CSR. He proposed a four-part definition of CSR that was embedded in a conceptual model of corporate social performance (CSP). He offered the following definition:

“The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time” (Carroll,1979:500).

The economic component of the definition concerns society expectations on the business to produce goods and services and to sell them for a profit; on the other hand, the legal component highlights how society requires obedience to the law. The ethical component describes the kinds of behaviours and ethical norms that society expects business to follow, while the discretionary component represents voluntary actions undertaken by the business even without a clear expectation from society (Carroll, 1999; Moura-Leite and Padgett, 2011).

Nevertheless, some academics presented their opposition to CSR policies; in particular, Milton Friedman who claimed that “social actions are acceptable only if they are entirely justified within the firms’ own self-interest” (Friedman, 1970; Moura-Leite and Padgett, 2011:536). Accordingly, “corporate social responsibility refers merely to the organisation’s obligation to make maximum profit in compliance with the laws and minimal ethical restrictions” (Bučiūnienė and Kazlauskaitė, 2012:7).

In the 1980s, business interests and CSR came closer, with companies taking more in consideration all their stakeholders (Moura-Leite and Padgett, 2011). This was reflected into the study field, with the emergence of new refined definitions of CSR, as well as further investigations on the matter (Carroll, 2008). Notably, the issues embraced included “business practices concerning environmental pollution, employment discrimination, consumer abuses, employee health and safety, quality of work-life, deterioration of urban life, and questionable/abusiveness practices of multinational corporations” (Aupperle et al., 1985; Carroll, 2008: 36).

A relevant contribution to the literature of the decade was Jones’s (1980) article (Carroll, 1999), in which he defined CSR as “the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond those prescribed by law and union contract” (Jones, 1980: 59; Carroll,2008:34). Furthermore, Jones stated

that the CSR process, to be appropriate, should be fair, which means that it should listen to all stakeholders' interests (Moura-Leite and Padgett, 2011).

A relevant theme addressed in these years was the relationship between corporate social responsibility and firm profitability; notably, Peter Drucker asserted that "CSR could be an opportunity for businesses because it can improve financial profitability" (Drucker, 1984; Moura-Leite and Padgett, 2011:533).

Furthermore, two significant themes strictly related to CSR were enhanced during the 1980s, namely 'stakeholder theory' and 'business ethics' (Carroll, 2008).

Notably, in 1984 Freeman published his book, 'Strategic Management: A Stakeholder Approach' defining stakeholders as "*any group or individual who can affect or is affected by the achievement of the organization's objectives*" (Freeman, 1984: 46). He proposed the concept of stakeholder management as integrating to CSR: he aimed at identifying those subjects to whom CSR, and ethical considerations as well, should be addressed (Moura-Leite and Padgett, 2011). The so-called "Stakeholder Theory" originating from his book became particularly relevant in the following years to study "those groups to whom the firm should be responsible to" (Moir, 2001; Moura-Leite and Padgett, 2011:533), as it will be better deepened further in this Thesis.

Since 1990, the concept of CSR has become almost universally known and recognised; it was not anymore linked only to academics, but it was promoted by society as its whole (Lee, 2008; Moura-Leite and Padgett, 2011). Consequently, there were few contributions to the concept of CSR (Carroll, 2008), while authors dealt with complementary concepts and themes, such as "corporate social performance (CSP), stakeholder theory, business ethics, corporate citizenship and sustainability" (Carroll, 2008: 37).

Hence, the most significant advances to CSR in the 1990s were practical ones, those implemented by businesses (Carroll, 2008), also because the new "global communications capabilities of the internet and related technologies improved the power of institutions to create pressures on companies to foster greater CSR" (Moura-Leite and Padgett, 2011:534). Indeed, during this decade companies started to develop

a reputation related to their CSR practice. Some of them, like Patagonia and Aveda, grew larger while embracing CSR practices, while some larger companies, such as Johnson and Johnson and Levi Strauss&Co developed CSR-related reputations. Nevertheless, people became sceptics about the sincerity of some companies' CSR (Carroll, 2008).

In the following decade, "CSR definitively became an important strategic issue to many companies, since institutional changes made social and environmental sustainability an important source of institutional legitimacy of firms, to the point where firms have some social responsibilities incorporated, as well as legal responsibilities" (Moura-Leite and Padgett, 2011:536).

Furthermore, after the theoretical study on CSR focused of the previous century, empirical research on the matter started to be developed (Carroll, 2008); the beginning of the decade was characterized by studies linking CSR or CSP to other relevant variables (Carroll, 2008).

The evolution of the CSR movement into a global phenomenon distinguished the end of the 20th century and the beginning of the 21st. According to a 2001 report of the Organization for Economic Co-operation and Development (OECD) on "*Guidelines and Other Corporate Responsibility Instruments*", "first steps had been taken until then towards the development of consensus on social norms of business conduct" (OECD, 2001; Carroll, 2008:41).

Despite the development and the spread of such policies, CSR researchers underline the risks connected to the fact that not all CSR actions have equal potential profitability or market demand. Indeed, this could result to an "increased corporate attention to specific social needs that are less costly and potentially profitable, while others would be conveniently ignored" (Lee, 2008; Moura-Leite and Padgett, 2011:535).

2.1.2 Carroll's 4-part model

In order to better understand the foundations of this Master Thesis topic, the most important models about CSR will be examined and used.

In particular, Carroll's 4-part model is relevant because it tries to identify the dimensions of CSR, and it is at the basis of the modern discussion about CSR.

As seen before, in 1979, Archie B. Carroll proposed a definition of CSR structured in four components (Carroll, 1979; Carroll, 2008). His aim at the basis of the study was to provide what they needed to have, namely "(1) a basic definition of CSR that identified the different types of CSR businesses had; (2) an understanding/enumeration of the issues for which a social responsibility existed (or, in modern terms, stakeholders to whom the firm had a responsibility, relationship, or dependency); (3) a specification of the philosophy (or strategy) of responsiveness to the issues" (Carroll,1979:499; Carroll, 2008:33).

Accordingly, Carroll offered the following definition:

"The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (Carroll, 1979:500)"

This model emerged from the idea that corporations should have ethical and discretionary (philanthropic) obligations in addition to economic and legal ones (Carroll 1979; Carroll, 1991).

Later, in 1991, this four-part conceptualization of CSR was translated into a pyramidal model by the author himself.

It portrays the four components of CSR; on the basis, there are economic responsibilities which are still the most important ones in the company. The second block concerns legal responsibilities because the firm is expected to obey the law. Afterwards, the business's ethical responsibilities, which means that the firm should do what is right, just, and fair, respecting all its stakeholders. Finally, at the top, there are philanthropic responsibilities:

business is expected to be a good corporate citizen and to contribute positively to the community in which it is set (Carroll, 1991).



Figure 2: Carroll's 4 part Pyramid. Adapted from Carroll (1991)

All these responsibilities have always existed, “but it has only been in recent years that ethical and philanthropic functions have taken a significant place” (Carroll, 1991:40). Since this model is at the basis of the development of CSR actions within every company, the four blocks of the pyramid deserve to be deepened (Carroll, 1991). It will be done in the view of the author himself, in order to get a better understanding of what Carroll meant when ideated this model.

Economic Responsibilities

“Historically, business organizations were created as economic entities designed to provide goods and services to societal members. The profit motive was established as the primary incentive for entrepreneurship. Therefore, businesses’ principal role was to

produce goods and services that consumers needed and wanted and to make an acceptable profit in the process” (Carroll, 1991:40-41).

Legal Responsibilities

“Business is expected to comply with the laws and regulations promulgated by federal, state, and local governments as the ground lies under which business must operate. As a partial fulfilment of the "social contract" between business and society, firms are expected to pursue their economic missions within the framework of the law” (Carroll, 1991:41).

Ethical Responsibilities

“Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, even though they are not codified into law” (Carroll, 1991:41).

“It is in dynamic interplay with the legal responsibility category; in fact, ethical responsibilities are pushing the legal responsibility category to broaden or expand while at the same time placing ever higher expectations on business persons to operate at levels above that required by law” (Carroll, 1991:41).

Philanthropic Responsibilities

“Philanthropy encompasses those corporate actions that are in response to society's expectation that businesses be good corporate citizens. The distinguishing feature between philanthropic and ethical responsibilities is that the former are not expected in an ethical or moral sense. Communities desire firms to contribute their money, facilities, and employee time to humanitarian programs or purposes; however, they do not regard the firms as unethical if they do not provide the desired level” (Carroll, 1991:42).

2.1.3 Internal and external CSR

Another relevant distinction is the difference between internal and external CSR. It is introduced because it will be useful in understanding better the topic of this Master Thesis.

This approach was developed by Aguilera et al. (2007), European Commission (2001), Brammer et al. (2007), Ligeti and Oravecz (2009) and Smith (2007) (Skudiene and Auruskeviciene, 2012:51).

“Internal CSR activities are related to all the internal operations of the company” (Brammer et al., 2007; Skudiene and Auruskeviciene, 2012:52). These kinds of policies are more directed towards employees. Since the importance of their role started to emerge, as it will be further investigated in the chapter concerning stakeholders, the role of CSR in accomplishing employees’ needs started to be examined. Particularly, CSR practices addressed to employees have been the object of study; “these relate to the development of workers’ skills, social equity, health and safety at work, wellbeing and satisfaction of the workers, and quality of work” (Skudiene and Auruskeviciene, 2012:52).

On the other hand, external CSR activities regard a firm’s external operations, which are linked to external stakeholders such as customers, local communities and business partners (Skudiene and Auruskeviciene, 2012).

For the purposes of the study, internal CSR is considered of particular relevance. Indeed, this Master Thesis focus is on those internal policies directed towards employees.

On the other hand, this study also aims to verify the possible effect that this kind of policies may have on customers. Indeed, customers started to consider CSR practices in evaluating a product quality; furthermore, researchers have found out that “customers prefer the products that are produced in compliance with socially responsible criteria” (Longo et al., 2005; Skudiene and Auruskeviciene, 2012:52). Thus, CSR activities have a relevant influence on customers (Skudiene and Auruskeviciene, 2012).

2.1.4 Elkington Triple Bottom Line model

The Triple Bottom Line (TBL) is a sustainability-related construct elaborated by John Elkington (1997) (Alhaddi, 2015); it was first presented and explained in his book “Cannibals With Forks: The Triple Bottom Line of 21st Century Business” (Elkington, 1997).

This model is considered of the utmost importance for the development of this study because almost all companies have adopted it in order to build and implement their CSR activities, as well as to communicate them externally.

This model modified the traditional performance measuring method, in which the main concern was about profit, return on investments and shareholder value, by providing a framework for measuring the performance of the business and the success of the organization which included two additional lines: the social and the environmental (Slaper and Hall, 2011; Goel 2010). TBL also expresses the expansion of the environmental agenda in a way that integrates the economic and social lines (Elkington, 1997). Therefore, the TBL is composed of three dimensions, which are also commonly called the 3Ps: People, Planet and Profit, also known as Social, Environmental and Economic dimensions.

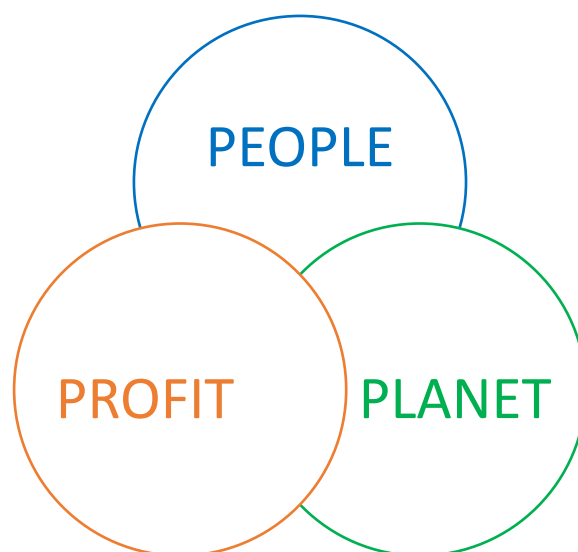


Figure 3: Elkington's Triple Bottom Line elements. Adapted from Elkington (1997)

'People' dimension of the model considers employees, the labour involved in a corporation's work and the wider community where a company operates (Wisconsin University, 2017). Indeed, it "incorporates issues of public health, community matters, public controversies, skills and education, social justice, workplace safety, working conditions, human rights, equal opportunity, and labour rights" (Jamali, 2006:812).

'Planet' dimension of the model refers to the environmental impact that a company's processes have on the surroundings (Jamali, 2006).

'Profit' dimension of the model regards the financial viability: businesses need to be profitable in order to survive (Jamali, 2006).

Elkington himself recognised that the 3Ps might be in conflict among each other; indeed, "the three bottom lines are interrelated, interdependent, and partly in conflict" (Jeurissen, 2000:229). In particular, it is in the areas in which the three dimensions overlap, also called 'shear zones', that conflicts and problems arise. (Elkington, 1997; Jeurissen, 2000).

In conclusion, it is relevant to underline that, in this model, each dimension has the same emphasize: the 3Ps should be in balance (Alhaddi, 2015).

This model is important for the development of this Master Thesis because it emphasizes the importance of people, both as employees, customers and community, in businesses and sustainability.

In this way, it establishes a foundation for this research, in which the focus is on 'people'.

2.2 Stakeholder theory

In this subchapter, the stakeholder theory will be presented and briefly explained. It is crucial for the comprehension of this Master Thesis, since the idea of focusing on two stakeholders, namely employees and customers, is based on this theory. For this reason, after an overview of the matter, a more in-depth analysis of the two subjects considered will be conducted.

The stakeholder theory of the firm is probably the most popular and influential theory to emerge from business ethics (Stark, 1994). While the term 'stakeholder' in relation to business was firstly used in the 1960s, "the theoretical approach was popularized by Edward Freeman in the 1980s, with the goal to promote a broader reading of business responsibility" (Crane et al., 2019:59).

Indeed, in 1984 he released a book, "Strategic Management, A stakeholder approach", in which he identified and modelled the groups which are stakeholders of a corporation. He also described and recommended methods by which management can take into considerations the interests of those groups (Freeman, 2019). This theory is based on the fact that firms should not consider only shareholders' interests; on the contrary, the company should be managed in order to consider all the stakeholders, since they all have a legitimate interest in the corporations as well (Crane et al., 2019). Even if initially it was studied only as a strategic theory, it soon became a significant theory of business ethics (Freeman 1984).

Although its premises seem simple, it is not easy to set up a definitive and universal definition of stakeholder. There are numerous definitions regarding who or what constitutes a stakeholder. Freeman himself changed his definition over time, even if the one he gave in 1984 is still considered the best by many academics:

"stakeholders are any group or individual who can affect or is affected by the achievement of the organization objectives" (Freeman, 1984:46).

In his view, the main groups of stakeholders are employees, customers, competitors, government, shareholders, suppliers and civil society (in which pressure groups, local communities, non-government organizations etc. are included). It is represented in Figure 4: the firm is situated in the centre of a series of two-way relationships.

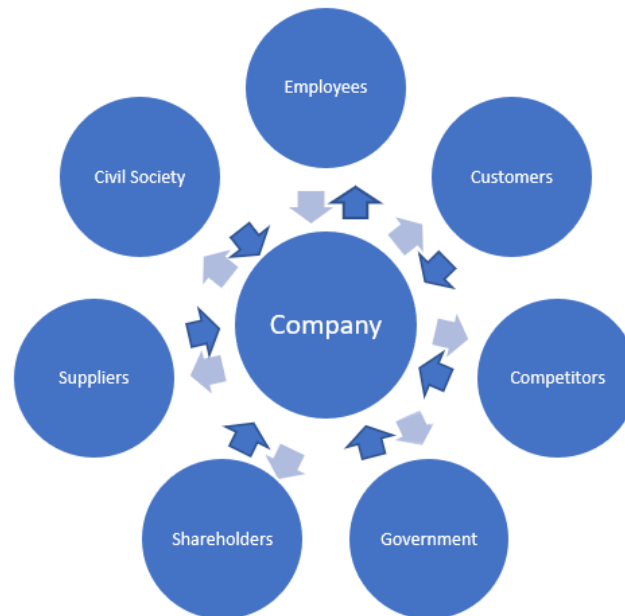


Figure 4 Stakeholder model. Adapted from Crane et al. (2019)

“Stakeholder groups may be quite diverse (for example, employees may belong to different ethnic, gender, political groups)” (Greenwood and Anderson, 2009:191) and may have different interest in the organisation (for instance, “employees may value their family wellbeing while shareholders may value return on investments”(Greenwood and Anderson, 2009:192)), “but still hold common interests in relation to the organisation (such as the survival of the company)” (Greenwood and Anderson, 2009:191), which makes them work together to achieve the company’s benefits (Greenwood and Anderson, 2009). At the same time, the company may take actions which benefit stakeholders, but it does not mean that it does without holding any interest: it might be that a company’s and its stakeholders’ interests coincide (Greenwood and Anderson, 2009).

However, it is essential to remember that all these stakeholders' groups might have duties and obligations to their stakeholders, as well as other stakeholders of the firm itself. Therefore, Rowley in 1997 developed the 'network model' of stakeholder theory to represent it (Crane et al., 2019).

2.2.1 Employees as stakeholders

"Employees are closely integrated with the firm", giving them a "peculiar role among stakeholders" (Crane and Matten 2004: 224; Greenwood and Anderson, 2009:190). They actually constitute the firm (Crane et al., 2019), represent it with other stakeholders and act in its name (Greenwood and Anderson, 2009). "They contribute to the firm in the most fundamental ways" (Crane and Matten, 2004; Greenwood and Anderson, 2009:190).

Indeed, few stakeholders are as vital in a company as its workers. Accordingly, "employees are vital stakeholders who are critical to help companies meet their obligations to investors, partners, customers and governments" (ChevronTexaco, 2003; Greenwood and Anderson, 2009:186).

There is a mutual interest for employees and companies: indeed, the aforementioned have a significant interest in the success of the latter, as well as firms have a gaining from the wellbeing of employees, who will be more committed and motivated (Greenwood and Anderson, 2009).

Indeed, "employees are greatly affected by the success or failure of the firm" (Greenwood and Anderson, 2009:190). They make investments in their job; first, they may move geographically, but mainly they make investments for further training for a specific job, as well as develop experience and specialised skills that constitute a continuing investment (Greenwood and Anderson, 2009; Greenwood, Freeman 2016). Furthermore, since people spend much of their time in their workplace, they often develop social and personal relationship linked to their job. Employees also depend on their work for their self-actualization, which is strictly linked to how they see themselves,

and thus-self-identity (Crane and Matten 2004; Greenwood and Anderson, 2009). Lastly, workers depend from their company's success through income or equity. Therefore, as it can be easily deducted, employees have a very strict relationship with the firm they work for; thus they "can be identified as having a moral claim (Kaler 2002) and high legitimacy (Mitchell, Agle, and Wood 1997) in the firm" (Greenwood and De Cieri 2006; Greenwood and Anderson, 2009:190).

On the other hand, also the firm is dependent upon its workers. Indeed, employees are critical factors for the success of the organization (Greenwood and Anderson, 2009). According to many CEOs and businessmen, having happy staff and a low turnover rate are relevant indicators of the success of the enterprise.

Turnover is significant because a high turnover has consequences on the organizations in terms of costs and productivity. Accordingly, a high turnover rate can cost from 30% to 150 % per cent of the annual total compensation for the position (Landry et al., 2017); a research held by Gallup in 2019 enlightened how this cost could even be higher if indirect costs are included: between one half and twice the annual salary of an employee (Gallup, 2019).

Indeed, replacing an employee has both direct and indirect costs. The former refers to the cost related to the replacement of the employee in terms of the recruitment, selection and training of new employees. On the other hand, the latter includes many different factors including "work disruption, loss of productivity", "loss of a valued mentor, possible theft of trade secrets, and the potential loss of institutional knowledge, organizational memory, or, perhaps, strategic knowledge" (Lyons and Bandura, 2019:1).

Moreover, a high turnover rate can introduce extra pressure on the staff that remains, since not only there is a shortage of people, but also, they continuously have to change the people they work in team with. This leads to a slowdown on the process, a morale suffering and, therefore, to a decrease in the quality of the outputs.

Certainly, turnover costs vary according to the kind of business held by the company and the level of position: a highly specialized job will require a higher cost, as well as the

person chosen will need more time to adapt to the company's procedures and processes (Atkinson, 2015).

Hence, employees are crucial for the company because they are key factors for productivity and their leave can determine costs in terms of replacing them as well as of losing organizational knowledge. Furthermore, it has already been asserted that productivity of a business is related to the productivity of its employees, and that there is a close relationship between the latter and job satisfaction (Argyris, 1964), (Gross and Etzioni, 1985), as well employees' engagement.

Moreover, organizational knowledge is fundamental for a business and its strategy. Its retention is critical for the success of the company and managers are trying to figure out how to achieve it (Levallet and Chan, 2019). Employee departures can contribute to knowledge loss (Daghfous et al., 2013; Levallet and Chan, 2019); particularly an organizational knowledge loss, caused by the leave of an expert, can cause severe damages to the company, including "soaring training costs, loss of productivity, loss of credibility with customers, loss of capabilities, increase in costs, decrease in revenues and decrease in employee morale" (Daghfous et al., 2013; Joe et al., 2013; Massingham, 2018; Levallet and Chan, 2019:176).

In conclusion, it can be affirmed that "from the organisation's perspective, employees have a significant influence on the firm and as such have high power relative to other stakeholders" (Mitchell, Agle, and Wood 1997; Greenwood and Anderson, 2009:190), even more than customers.

2.2.2 Customers as stakeholders

Customers are key stakeholders that help establish the firm's reputation and identification; a company's success is strictly linked to its ability to understand customers' needs and wants, as well as to provide them high-quality products (Ferrell, 2004).

Nevertheless, it is not always easy to define costumers as stakeholders because of their multiplicity as a disorganised mass (Fitchett, 2005). Indeed, they have characteristics making them different from all the other groups that the company has to deal with.

The term 'costumer' is not only referred to the final customer who ultimately buys a finished product in the shop, but also to the "organizations that purchase, or otherwise contract for, the provision of goods and services from other organizations" (Crane et al., 2019:335).

However, the relationship between companies and their costumers is very important. "Customers are one of the most important stakeholders for any organization, since without the support of customers who demand and purchase goods and services most organizations would be unlikely to survive very long" (Crane et al., 2019:335). On the other hand, also businesses have a considerable impact on costumers' lives: they impact the environment and the community in which people live. Therefore, the relationship between a customer and a company is based on "mutual expectations built on trust, good faith, and fair dealing in their interaction" (Ferrell, 2004:126).

Therefore, the balance of power which characterize the businesses-customers relationship can be identified.

On the one hand, costumers drive companies' policies through their purchasing choices. They can organize themselves in unions, boycott products, and do other forms of protest that coerce organisations into changing policies (Fitchett, 2005); they can cause millions of damages to businesses. For these reasons, some writers stated that consumers have the responsibility of controlling corporations' actions through their purchasing choices (Crane et al., 2019). On the other hand, all these actions require in-depth knowledge and information about companies and products; real markets are rarely characterized by perfect competition (Crane et al., 2019). There are many limitations in making informed choices, a fact also known as informational asymmetry which determine a source of power for companies.

Nonetheless, consumers are becoming more and more informed and conscious of their purchasing power. In fact, in some cases, consumers' decisions have more significant

political consequences than voting decisions (Miller, 1995). Furthermore, companies have started to see costumers not as a mere source of money, but people with whom they can collaborate with benefits for all the community and future generations.

For this reason, being ethical in dealing with consumers is generally regarded as one of the most crucial areas of business ethics. This is also due to the fact that ethical problems that may emerge are more easily seen from the outside, where consumers are. (Crane et al., 2019).

2.3 HRM and CSR

To enter the core of the topic studied in this Master Thesis, after an overview of the broad matter of CSR, an analysis of the role of HRM in CSR will be provided. Indeed, this department is in charge of employees, and it often develops and implements CSR policies addressed to them, namely HRM sustainable policies, on which the focus of this Master Thesis is placed. Certainly, it is not always simple to divide HRM sustainable policies by other CSR initiatives, being strictly interconnected among each other; nevertheless, the role that HRM has in implementing such initiatives deserves attention.

There is not a unique definition of Human Resource Management (HRM); its primary responsibilities concern the management of people (Collings and Wood, 2009). However, the functions linked to this office evolved in the past years: since its position is pervasive in the company, it started to integrate “other functions, such as corporate strategy, empowering employees and restructuring the organization” (Gupta, 2010: 397; Inyang, Awa and Enuoh, 2011:121). This development is related to the emergence of Strategic Human Resource Management (SHRM), which “integrates the human factors to strategic business goals of the organization to create more value and enhance the competitive advantage of the organization” (Inyang, Awa and Enuoh, 2011:121).

Nonetheless, it is crucial for this Master Thesis to focus on the role that HRM has in the introduction and implementation of CSR policies. When managers decide to increase the firm’s contribution to the overall sustainable development, they enable sustainability-driven change to take place (George and Jones, 1996; Guerci and Pedrini, 2014). This requires companies to include new economic, social and environmental criteria within each managerial system (Bakker, Hroenewegen and Hond, 2005; Guerci and Pedrini, 2014).

Researchers have studied the role played by HRM in facilitating the implementation of CSR within the company (Guerci and Pedrini, 2014). Notably, the centrality of the HRM role in such practices has been discussed, with the identification of three main reasons for which HR has such an important role: “(1) the very nature of the HR management

system, which can have a major impact on the design and implementation of practices that enhance the organization's sustainability (Ramus and Steger 2000; Daily and Huang 2001; Vickers 2005; Jabbour and Santos 2008; Preuss et al., 2009); (2) the ongoing evolution of HR management systems, which must meet the needs of a growing number of stakeholders (Ulrich and Brockbank 2005; Colakoglu, Lepak and Hong 2006; Caldwell, Truong Do, Linh and Tuan 2011); (3) the inherent tension within HR management systems between the short and the long term, which is a key concept of corporate sustainability" (Wilkinson et al., 2001; Boudreau and Ramstad 2005; Guerci and Pedrini, 2014:1790).

Proposition 1: *HRM has a central role in implementing CSR*

Another relevant theme is the HRM-CSR relationship. CSR is a strategic issue that concern the organization as a whole: it is considered in all the departments; moreover, it influences the relationship between the company and its stakeholder (Inyang, Awa and Enuoh, 2011). "The HRM function has an equally pervasive responsibility, which affects all units and department of organizations" (Inyang, Awa and Enuoh, 2011:121).

Strictly linked, there is the concept of responsible HRM, also called sustainable HRM. It is a relatively new concept; in fact, the sustainable management of human resources started to be discussed in the late nineties (Macke and Genari, 2018). Before, researches on human resources had focused on their business strategies importance (Jackson et al., 2014; Kramar, 2014) and their organizational performance leverage; HRM was valued through cost and revenue tools, in a perspective aimed at maximising the economic interests of shareholders and owners (Huselid et al., 1997; Jackson and Seo, 2010; Macke and Genari, 2018). However, the balance evaluation based on environmental integrity, economic prosperity and social equality (Hahn and Figge, 2011; Aust et al., 2015), originating from the TBL model, led to the appearance of the human resource sustainable management (Boudreau and Ramstad, 2005; Ehnert et al., 2016; Macke and Genari, 2018). Nevertheless, this approach does not exclude the previous strategic research, but it is complementary to them (Kramar, 2014), including human and social

aspects in HRM process (Mariappanadar, 2003; Ehnert, 2009; Freitas et al., 2011; Macke and Genari, 2018).

Therefore, the matter started to be discussed at the end of the last century; with the decisive contribution of the studies held by Müller-Christ and Remer (1999), Zaugg et al. (2001), Gollan (2000) and Wilkinson et al. (2001) (Macke and Genari, 2018). The evolution of the study of this topic can be divided into three phases, that point out a growing interest in the concept of sustainable management of human resources concept: “(1) an incubation phase, which includes articles published in 2001; (2) the so-called incremental growth, considering studies conducted between 2005 and 2012; (3) the last phase, with the accelerated growth in the number of publications (66% of the studies were developed between the years 2013 and 2018)” (Macke and Genari, 2018:810-811).

Furthermore, in time, also the focus on the matter changed; indeed, three waves of studies can be identified, almost overlapping with the three phases identified before, in which the interest changed. “The first definitions of Sustainable HRM focused on sustainable work systems considering their economic, social and environmental dimensions. The second wave of studies included studies linked to systematically, sustainability and human resource management, including research on the externalities of human resource strategies and, for example, the impacts of downsizing. The last wave includes interdisciplinary studies that emphasize a broader understanding of the role of HRM towards a social debate of sustainability” (Cohen et al., 2012; Mariappanadar, 2012; Kramar, 2014; Ehnert et al., 2016; Macke and Genari, 2018:811).

Since this theme is recent and still very discussed, the literature concerning it is not uniform (Ehnert et al., 2013; Kramar, 2014; Järlström et al., 2016; Macke and Genari, 2018). For this reason, there is still not a universal definition of the term ‘sustainable human resource management’; below, it will be reported three definitions which are considered relevant for the purposes of this Master thesis.

“Sustainable human resource management is regarding to achieving organizational sustainability through the development of human resources policies, strategies and practices that support the economic, social and environmental dimensions, at the same time.” (Freitas et al., 2011:226)

“Sustainable HRM is the utilization of HR tools to help embed a sustainability strategy in the organization and the creation of an HRM system that contributes to the sustainable performance of the firm. Sustainable HRM creates the skills, motivation, values and trust to achieve a triple bottom line and at the same time ensures the long-term health and sustainability of both the organization’s internal and external stakeholders, with policies that reflect equity, development and wellbeing and help support environmentally friendly practices.” (Cohen et al., 2012:3)

“Sustainable HRM can be defined as the adoption of HRM strategies and practices that enable the achievement of financial, social and ecological goals, with an impact inside and outside of the organization and over a long-term time horizon while controlling for unintended side effects and negative feedback.” (Ehnert et al., 2016:90)

These definitions have been chosen because they underline the centrality of the role of Sustainable HRM in achieving the contemporary development of all the TBL dimensions, in order to reach the company’s main goals both internally and externally. They highlight how pervasive is the role of sustainable HRM within the company because it deals with all the areas and the benefits that adopting it can give in the long term to the company, both internally, in the relationship with employees, and externally.

In alignment with the multiplicity of the topic, researchers have also offered studies about HRM practices that socially responsible organisations tend to follow or are, at least, expected to follow.

For instance, in the Presidency conclusions of the European Council (2000), it was tried to give a contribution to the theme by identifying some HRM-related priorities

(Bučiūnienė and Kazlauskaitė, 2012). They were the “improvement of employability and reduction of skill gaps, provision of learning opportunities; promotion of special programmes to enable the unemployed to fill skill gaps; giving priority to lifelong learning by exploiting the complementarity between lifelong learning and adaptability through flexible management of working time and job rotation; furthering all aspects of equal opportunities, and making it easier to reconcile working life and family life, in particular by setting a new benchmark for improved childcare provision” (Bučiūnienė and Kazlauskaitė, 2012: 8).

Another relevant document in this sense is the Green Paper promoting the European framework for CSR (2001), in which the European Commission recognised as responsible HRM practices “employee empowerment, responsible recruitment practices, better information throughout the company, better definition of training needs, equal pay and career prospects for women, profit sharing and share ownership schemes, and concern for job security” (Bučiūnienė and Kazlauskaitė, 2012: 8).

Finally, it is relevant to mention Vountisjarvi (2006) who distinguished “eight groups of HRM-related CSR activities: (1) values and principles; (2) training and staff development; (3) employee involvement; (4) job security; (5) employee health and wellbeing; (6) equal opportunities; (7) work-life balance; (8) integration of disadvantaged groups into the work-force” (Bučiūnienė and Kazlauskaitė, 2012: 8-9).

Summarising, in the view of sustainable HRM management, the final objective of the HRM system is to contribute to the balance of the TBL components which is crucial to meet all the stakeholders’ expectations (Guerci and Pedrini, 2014).

Sustainable HRM may influence employees’ engagement and motivation; moreover, it can increase creativity in finding new ways to reduce inputs, as well as design eco-friendly products which contribute to environmental part of the TBL (Cohen et al., 2012:2).

Hence, the several categories and the evolution of studies which address the human resource sustainable management and the conceptual multiplicity about the theme have been identified. Although the diversity and the fragmentation, it is important to

highlight the two points that all these studies and researches have in common. The first concerns the importance of the human and social aspects for the sustainability of the companies (Kramar, 2014). On the other hand, the second regards the duality of the role that HRM has in sustainability: supporting organizational sustainability and managing directly such practices (Cohen et al., 2012; Ehnert et al., 2013; Guerci and Pedrini, 2014; Macke and Genari, 2018). Indeed, the association between HRM and CSR is twofold. On the one hand, human resources can be looked upon as an object of corporate social responsibility: socially responsible organisations are believed to be taking better care of their employees and continuously seeking to improve their working conditions and wellbeing, and this is definitely a prerogative of HRM. “On the other hand, it is through an organisation’s employees that CSR manifests and it is implemented in everyday activities of an organisation” (Bučiūnienė and Kazlauskaitė, 2012:6).

This duality points out how the relationship involving CSR, HRM and employees is complex and have many sides and shades. Since employees are at the centre of this Master thesis, the connection among them and sustainable practices will be deepened.

Proposition 1a: *HRM has a dual role in CSR: execute CSR policies for employees and manage workers to do their job according to the company’s CSR policies.*

Another relevant concept is the relationship between business ethic and HRM, which require attention for the purposes of this Thesis.

Indeed, since HRM has gained a central role in the last years while business ethic is now becoming one of the most critical internal concerns for companies, the relationship between HRM and business ethic is becoming a major issue that deserves attention. Previously, the interests of the employees were not taken into consideration, but now it has become one of the primary responsibilities of the company to ethically manage its human resources (Essays, UK, 2018).

The issues that HRM and ethics have to deal with together are not easily identified. However, some academics have drafted a model in which they try to establish the most critical matters.



Figure 5 Ethical issues in HR, adapted from Essays UK

2.3.1 Employees

Since the focus of this Master Thesis is on CSR policies addressed to employees, namely HRM sustainable policies, as well as their perception of them, an in-depth analysis will be conducted. Firstly, it will be highlighted the need for CSR for employees in nowadays society, that is the main reason why this study is conducted. Subsequently, how CSR can positively affect them and the importance of involving workers in such initiatives will be studied because these aspects will help to structure the case study and how it will be conducted. Finally, an overview of engagement, turnover and motivation and their linkage with CSR will be provided, being important indicators of the wellbeing of employees, as well as goals that companies want to reach. Accordingly, “happy employees create happy customers who produce business results” (Gazzola, 2014:14).

2.3.1.1 The need for CSR policies in HR today

During the first wave of the Industrial Revolution in the 19th century, the fair and proper treatment of employees was a controversial issue (Crane et al., 2019). Even if a minority of industrialists had already started to deal with this matter by looking after their workers' housing, healthcare, and diet, they often made it requiring that employees adhered to certain expectations driven by paternalistic beliefs, values and religious commitment (Crane et al., 2019).

Nowadays, although many years have passed and many policies regard this matter have been introduced, "there are still problems similar to those faced by workers in the 19th century in both industrialized countries and developing economies" (Crane et al., 2019:286).

In the latter, MNCs are questioned about the conditions and the respect of human rights of people working in their factories located, for instance, in Bangladesh, China, or Cambodia (Crane et al., 2019).

On the other hand, in developed countries, "a variety of different ethical questions arise from the usage of new technologies, and the introduction of new work environments such as call centres" (Fleming and Sturdy, 2011; Crane et al., 2019:286). Furthermore, the reorganization of the work brought by industrialized mass production led to the alienation of workers, who repeat the same monotonous actions over and over again, with little meaning, satisfaction and involvement as a consequence (Braverman, 1974; Schumacher, 1974; Crane et al., 2019). Therefore, although the division of the job as it is now can bring many benefits, including efficiencies and material wealth, they have also contributed to the creation of dehumanized and de-skilled workplace (Crane et al., 2019).

Moreover, a great current problem is that governmental legislations deal less with these matters in comparison to 50 years ago (Crane et al., 2019). This is due to the globalization of the companies: indeed, although many companies operate in different countries all over the world, the regulation of certain matters is still left to national governing bodies. This reduces the ability of national states to regulate and enforce the protection of

employees. Consequently, there is a tendency to leave the solution of these issues to businesses themselves.

This has led to business involvement in ethical issues, particularly in the HRM field; almost all companies start their policies from a common point: the Universal Declaration of Human Rights (UDHR) from which the rights of employees are derived (Crane et al., 2019).

Furthermore, after the economic downturn of the late 2000s, it emerged the need for a higher consideration to human health and sustainability in job places; many politicians and business leaders acknowledged this fact through the idea of 'greening the workplace' (Crane et al., 2019).

2.3.1.2 Employees and CSR

Even if traditionally CSR is a top-management driven initiative, studies have been proven how not involving employees, and other stakeholders in the development and the implementation of CSR may affect the success of the same (Inyang, Awa and Enuoh, 2011).

Notably, a "top-down approach to CSR creates a gap between executives and the employees" (Bhattacharya, Sen and Korschun, 2008; Inyang, Awa and Enuoh, 2011:119). Accordingly, it is argued that greater ownership of the CSR initiatives should be given to the employees since they wish for more considerable roles and to be co-creators of the CSR value (Inyang, Awa and Enuoh, 2011). In the end, it is people working within an organization who delivers its business ethics programme.

Moreover, since employees are a crucial stakeholder group, they have the potential for advocating for, complying with, participating in, and, in some cases, leading CSR initiatives (Rupp, Williams and Aguilera, 2011). Furthermore, research has also documented that they are "attracted to, satisfied with, and committed to socially responsible organizations" (Stites and Michael, 2011; Valentine and Fleischman, 2008; Farooq, Rupp and Farooq, 2016:954).

A study by Kim et al. (2010) suggests that employees' participation in CSR activities can have a direct impact on their identification with the firm, which can then lead to a variety of positive outcomes, including "organizational commitment (Dutton, Dukerich, and Harquail, 1994), job satisfaction (Wheeler, Richer, Tokkman, and Sablynski, 2006), and organizational citizenship behaviours" (Bergami and Bagozzi, 2000; West, Hillenbrand and Money, 2015:296).

Moreover, CSR has been found to be positively related to "employee performance (Jones, 2010), commitment (Maignan, Ferrell, and Hult, 1999), attractiveness to prospective employees (Greening and Turban, 2000; Turban and Greening, 1997), organizational citizenship behaviours (Jones, 2010; Lin et al., 2010; Sully de Luque et al., 2008), engagement (Glavas and Piderit, 2009), retention (Jones, 2010), identification with the organization (Carmeli, Gilat, and Wald-man, 2007), creative involvement (Glavas and Piderit, 2009), and improved employee relationships" (Agle, Mitchell, and Sonnenfeld, 1999; Glavas and Piderit, 2009; Glavas and Kelley, 2014:165-166). Particularly, "the perception of organizations as being fair towards and caring for the wellbeing of the employee has been found to be directly related to job satisfaction, organizational commitment, evaluation of authority, organizational citizenship behaviour, and performance" (Colquitt et al., 2001; Glavas and Kelley, 2014:167).

Proposition 2: *Employees are positively influenced by CSR policies and HRM sustainable policies.*

Related to the view that HRM systems have a crucial role in CSR, and the linkage among HRM, CSR and employees, there is the research stream known as '*sustainable work systems*' (Guerci and Pedrini, 2014). These studies have identified the negative impact that intensive work can have on workers' health (Guerci and Pedrini, 2014). In particular, intensive work can result in "work-related stress symptoms, work-dependent psychosomatic reactions, burnout, self-exploitation tendencies, increased pressure of time and pace of work, and the erosion of trust in employment relations" (Kira 2002; Guerci and Pedrini, 2014:1791). In order to deal with such matter, specific practices

aimed at increasing HR management system's sustainability have been developed by companies (Kira, Eijnatten and Balkin 2010; Guerci and Pedrini, 2014).

On the other hand, "research has demonstrated that a strong HR management system has a positive impact on employee absenteeism (Kehoe and Wright, 2013), on employee satisfaction, vigour and intention of resigning (Li, Frenkel and Sanders 2011), on affective commitment (Sanders, Dorenbosch and de Reuver 2008) and on individual commitment, individual satisfaction, organizational citizenship behaviour and customer satisfaction" (Nishii, Lepak and Schneider 2008; Guerci and Pedrini, 2014:1793). Furthermore, researchers agree that a company's responsibility to its employees influences its competitive advantage critically (Bhattacharya, Sen, and Korschun, 2008; West, Hillenbrand and Money, 2015:296).

2.3.1.3 Engagement

The concept of employee engagement is relevant to the purposes of this thesis, as well as it is related to HRM sustainable practices. Employee Engagement (EE) is defined by Kahn, who is known as the founder of the research stream of employee engagement, as:

"the harnessing of organization member selves to their work roles; in engagement people employ and express themselves physically, cognitively, and emotionally during role performances" (Kahn, 1990:694).

However, there is still not a universally accepted definition of EE, and many academics are still studying the topic since it is very complex. Nevertheless, the matter is crucial: managers are trying to keep employees engaged in their job because, in this way, they can have a more efficient and productive workforce (Solomon and Sridevi, 2010).

Employee engagement is significantly linked to meaningful business outcomes. Indeed, studies have found a positive relationship between employee engagement and organizational performance outcomes: "engaged workers do more than is expected of them, their contribution increases by 57%, and there is less chance that they will leave the organisation in the short-term" (Chojnacka and Lacroix, 2015: 14). "A PWC report

(2014) shows that a higher level of employee engagement leads to a growth in productivity, customer satisfaction, loyalty and revenue” (Chojnacka and Lacroix, 2015: 14). Academics also have found out a positive relationship between revenue growth higher than the average and employee engagement (Solomon and Sridevi, 2010). A Gallup research in 2016 found out that companies with a high level of engaged workers report profitability higher of 21%, as well as generate earnings per share (EPS) 342% higher than the industry median (Gallup, 2016).

On the other hand, disengagement can have negative consequences; studies underline how disengaged employees are less productive and more likely to lose working days than engaged ones, due to a phenomenon known as absenteeism (Solomon and Sridevi, 2010). Furthermore, disengagement can lead to the loss of talents and expert workers, that may decide to leave the company, with a consequent loss in organizational knowledge too. Consequently, companies with disengaged employees have “less customer orientation, less productivity, and reduced operating margins and net profit margins” (Solomon and Sridevi, 2010:94). Moreover, their attitude may influence colleagues negatively (Chojnacka and Lacroix, 2015).

Effects of engagement of employees (PWC Data)

Engaged employees are:

Improved:

- Productivity
- Quality of products and services
- Innovation
- Self-fulfilment and job satisfaction
- Adaptability to change
- Team spirit
- Relationship with clients

Less:

- Absenteeism
- Employee turnover
- Production cost
- Theft
- Counter-productive behaviour

Figure 6 Effects of engagement on employees. Adapted from PWC Data (2014)

Nowadays, EE is a serious problem that companies have to deal with; indeed, only 13% of employees are engaged worldwide, one of the lowest rates that have ever been registered (Gallup, 2013).

It is still debated how companies can engage their workers. Most studies have identified the top drivers of employee engagement in: “feeling valued by management, two-way communication between management and employees, management’s interest in employees’ well-being and giving more opportunities for employees to grow” (Solomon and Sridevi, 2010:94).

EE practices “include a range of activities which vary to the amount of employee control (Blyton and Turnbull 1998): from employee participation (low control) to employee empowerment (high control)” (Greenwood and Freeman, 2011:280). Generally, these initiatives involve more the employees in the decision-making processes, with a higher “employee control over resources, increased employee self-regulation and authority; in short, increased employee discretionary power” (Claydon and Doyle 1996; Greenwood and Freeman, 2011:280).

Nevertheless, there is a discussion about how allowing employees to have a great amount of power can be misconceived: there is a thin line between empowerment and giving workers too many responsibilities, for which they are not prepared for, nor rewarded (Greenwood and Freeman, 2011).

The relationship between CSR and EE is a recent matter of study, hence there are not many findings; nevertheless, some studies have found out a strong positive relationship between the two factors considered (Glavas, 2016). For instance, Glavas and Piderit (2009) found that “the effect on employee engagement resulting from positive employee perceptions of CSR was strengthened by the importance of CSR to the employee” (Glavas, 2016:2).

Moreover, according to Greenwood and Freeman, when EE is combined with the moral treatment of employees, the scenario of ‘ethical HRM’ emerges, which is strictly related to stakeholder theory. Indeed, according to this latter, the company has the

responsibility of respecting employees' rights, hence it holds the consequences of its actions towards its workers. Therefore, "the organization has positive obligations by virtue of its acceptance of the benefits of employees' contribution and vice versa" (Greenwood and Freeman, 2011:284).

Finally, it has been proven that CSR has a positive effect on engagement by different studies. Accordingly, "a firm with higher CSR can retain more employees by boosting their work engagement (Backhaus et al., 2002; Greening and Turban, 2000; Lin, 2010) because work engagement can build up a stable employment relationship" (Chughtai and Buckley, 2008; Lin and Liu, 2017:530).

Furthermore, working for a company with a strong CSR seems to increase the idea that employees have of themselves. Indeed, Tajfel and Turner (1985) explained how individuals' need to classify oneself and others into social groups. They found out that the relationship between CSR and EE could be explained through the Social Identity Theory, according to which individuals derive part of the identity from the group to which they belong (Tajfel and Turner 1985; Gazzola, 2014).

Hence, it emerges the importance for employees to work for a company that has a strong CSR, and how it makes them feel more engaged: "employees who perceive that their employer follows ethical principles to manage its business are strongly motivated to engage in work due to a satisfying sense of their self-concept" (Duchon and Plowman, 2005; Shamir, 1991; Lin and Liu, 2017:529).

Furthermore, the involvement of employees on CSR activities has been found to be positively related to EE (Collier and Esteban, 2007; Gazzola, 2014).

Moreover, research held by CCSR and Hewitt Associates in 2010 underlines a positive correlation between EE and CSR. It has also been found that "within employers who have a positive approach to CSR, 86% of employees feel very engaged in the organisation" (Chojnacka and Lacroix, 2015:15).

Proposition 2a: *There is a positive correlation between CSR, HRM sustainable policies and Employees Engagement.*

Concerning Italy, a study held by Effectory in 2018 has found out that 22% of Italian employees are committed and engaged in their job, compared to a European 26,9% circa.

2.3.1.4 Turnover

An important concept, strictly linked to employee engagement, is employee turnover.

Employee turnover is an indicator of the utmost importance for companies, as already stated in the chapter 2.2.1, concerning employees as stakeholders. Indeed, it has been proven that “losing talented employees causes a severe decline in productivity, creativity, efficiency, and profits” (Larkin, 1995; Roth and Roth, 1995; Lin and Liu, 2017:526). Therefore, employee turnover and the consequent costs can have a strong negative impact on a firm’s long-term operations (Lockwood, 2003; Lin and Liu, 2017).

It is not simple to study employee turnover because the motivations behind the choice of leaving a job place are personal. For this reason, “empirical studies of labour turnover typically use observations on individual workers and include personal characteristics such as age, and educational attainment, or use industry aggregate data” (Blau and Kahn, 1981; Parsons, 1977; Vitaliano, 2010:565).

CSR has a crucial role in employees’ retention. Indeed, employee turnover rate has been proven to be positively correlated with employees’ engagement: engaged employees are less likely to change job. Therefore, since it has been examined in the previous chapter how CSR can affect employee engagement positively, it is reasonable to assume that it also has a positive influence on employee turnover.

A research held in 2016 studied the correlation between employee engagement and turnover intention; this latter refers to the “likelihood that an employee is willing to leave an organization within the foreseeable future” (Elçi et al., 2007; Lin and Liu, 2017:526).

This study's outcomes ratify the crucial role of CSR in influencing turnover intention through the mediation of work engagement (Lin and Liu, 2017).

Moreover, "a firm seen by its current and prospective employees as extraordinarily fair, honest and reliable, should be able to recruit harder working and more loyal employees, thus enhancing productivity and reducing labour costs related to recruitment and training" (Vitaliano, 2010:563-564). Indeed, it has been recognized that employees' turnover intention is deeply affected by their perception of the workplace: if it is perceived as ethical, turnover intention lowers (e.g. Jung et al., 2010; Lin and Liu, 2017).

A study conducted in 2009 found out that turnover can be reduced through policies that make the firm being rated as socially responsible (Vitaliano, 2010). Accordingly, adopting "employee-friendly policies such as flexible time, profit sharing and involving employees in decision making," can lower turnover with savings for the company of \$3,723 per year (Vitaliano, 2010:564).

The role of employee turnover is critical; hence, it will be considered in this Master Thesis, together with employee engagement.

Proposition 2b: *CSR and HRM sustainable policies may help companies reduce Employees Turnover*

2.3.1.5 Motivation

Employee motivation (EM), is another relevant concept strictly related to employee engagement; they are often mistaken one for the other, even if they are different. In fact, engaged employees are usually intrinsically motivated, while the opposite is not true (Richardson, 2017).

There is not a unique definition, because motivation itself is a complicated matter. A combination of different factors usually motivates people; thus, being personal, motivation changes from person to person, making it a difficult object of study.

One of the most relevant theories on the matter is Maslow's theory. Accordingly, human beings are motivated by a hierarchy of needs, divided into five categories and ordinated in a pyramid; "needs lower down in the hierarchy must be satisfied before individuals can attend to needs higher up. From the bottom of the hierarchy upwards, the needs are physiological, safety, love and belonging, esteem, and self-actualization. The motivation to fulfil such needs will become stronger the longer the duration they are denied" (Maslow, 1943; McLeod, 2008).

A relevant distinction in the theoretical background that regards this matter is the one between intrinsic and extrinsic motivation. "Intrinsic motivation involves people doing an activity because they find it interesting and derive spontaneous satisfaction from the activity itself. Extrinsic motivation, in contrast, requires an instrumentality between the activity and some separable consequences such as tangible or verbal rewards; thus, satisfaction comes not from the activity itself but rather from the extrinsic consequences to which the activity leads" (Çınar et al., 2011:691).

The complexity of the matters is also applied to workers' motivation: for instance, some employees are motivated by money while others by the opportunity for professional development and job satisfaction. Furthermore, several variables affect the relationship between job performance and job satisfaction. However, no direct causality between these have been identified: it is thought that motivation has an impact between the two, and therefore it can be seen as a summary factor (Walker 1980; Essays, UK, 2016). Therefore, also in the field of EM, academics have not agreed upon a universal definition yet. However, for the purposes of this Master Thesis, the definition given by Latham and Pinder is considered the most valid:

"work motivation is a set of energetic forces that originate both within as well as beyond an individual's being, to initiate work-related behaviour and to determine its form, direction, intensity, and duration" (Latham and Pinder, 2005:486; Skudiene and Auruskeviciene, 2012:53)

The literature review of work motivation shows that the factors that influence it include "the feeling that the work is important, having control over one's own resources,

freedom to act, scope to use and develop skills and abilities, as well as having the opportunities for advancement” (Armstrong, 2006; Skudiene and Auruskeviciene, 2012:53). On the other hand, in a study held by Herzberg in 1987, five factors that most often contribute to employee dissatisfaction were identified: perceived fairness of company policy, pay, working conditions, relations with one’s supervisor, and relations with co-workers.

Also, in the EM theory, the distinction between intrinsic and extrinsic motivation is relevant. Indeed, in a review of the literature on work motivation, Ambrose and Kulik (1999) found out that “intrinsic motivation still is perceived to be highly dominant” (Çınar et al., 2011). However, both intrinsic and extrinsic motivation are relevant to understand motivation within the firm (Reinholt, 2006; Çınar et al., 2011).

Regarding the relationship between CSR and EM, it has been proven that company’s responsible behaviour also affects motivation: employees are more motivated if they work for a socially responsible company because they feel that their own image benefit from it. Employees are attentive to the actions undertaken by the company in the CSR field because they want to work in a company that shares their same values (Aguilera et al., 2007; Skudiene and Auruskeviciene, 2012). Moreover, since socially responsible organizations are usually perceived as fair organizations, employees are more likely to “trust their company, feel the support, perceive high quality exchange relationships with the company and its management, feel pride and affiliation” (Aguilera et al., 2007; Skudiene and Auruskeviciene, 2012:56). All these factors affect EM positively (Skudiene and Auruskeviciene, 2012).

Furthermore, according to a study held by Skudiene and Auruskeviciene among 274 employees from medium and large enterprises engaged in CSR activities in Lithuania, “internal and external CSR activities positively correlate with internal employee motivation. Internal CSR was found stronger related to internal employee motivation than all the external CSR dimensions: the CSR initiatives undertaken towards employees, customers, local communities and business partners will lead to the enhanced employee

internal motivation” (Skudiene and Auruskeviciene, 2012: 62-63). HRM sustainable policies are included in this framework.

This trend has also been confirmed by another research undertaken by Chaudhary et al. on Indian employees in 2015.

Proposition 2c: *CSR and HRM sustainable policies can affect positively Employees Motivation.*

Employee motivation is one of the most significant factors in the success or failure of an organization, being one of the elements determining work performance. Highly motivated employees are crucial to an organization’s success; indeed, a motivated workforce will give best output and productivity while with demotivated employees productivity, profit, morale, product and service all suffer (Essays, UK, 2016). Furthermore, EM is closely linked to employees’ performance (Varma, 2017).

In Italy, EM represents a critical problem; accordingly, in 2017, 40% of Italian employees affirmed to be less motivated than the precedent year (Dara, 2017).

2.4 Consumers and CSR

Finally, an overview of the perception of CSR by customers is provided, being the focus of this Master thesis also on them. Nevertheless, the investigation of their behaviour and the influence that CSR may have on them will not be deepened as much as the employees' part. Indeed, even if their opinions on such actions are considered of the utmost importance for the purposes of this Master Thesis, the focus is still on the policies towards employees, namely HRM sustainable policies, and on CSR in general.

As it has been seen, consumers are critical stakeholders for the business, and companies always try to meet their needs and satisfy their request. Therefore, it is no surprise that the increased demand of customers to business to embrace CSR has a relevant impact on the latter. Some academics have identified this kind of behaviour as 'Ethical Consumption'.

Even if value-based attitudes and models of ethical consumption entered the realm of Anglo-American social sciences from the beginning of the 1960s (Gulyás, 2008), there is not a universal definition of this concept yet. Moreover, despite this early development of the matter, it was only "around the turn of the millennium that the present trend for the examination of value-based consumer behaviour appeared, explicitly using the term ethical consumption and viewing it as one of the new social movements" (Gulyás, 2008:26). At the same time, even if some kinds of form of ethical consumption exists since many centuries, it is only since the early 1990s that it started to be noticeable (Crane et al.,2019).

Ethical consumption can be manifested into many different activities, including "boycotting certain companies in response to a poor social, ethical, or environmental record, buying non-animal-tested products, avoiding products made by sweatshop or child labour, choosing Fair Trade or organic products as well as recycling products etc." (Crane et al., 2019:365).

It has already been ascertained that customers do ethical considerations in their choices, evaluating businesses and their products (Crane et al., 2019); recent surveys suggest the increasing importance of CSR for customers.

For instance, a research held by Clutch in 2019 in the US found out that “71% of people think it is important for businesses to take a stance on social movements”. Moreover, 75% of people “are likely to start shopping at a company that supports an issue they agree with” (Clutch, 2019); indeed, “when people buy products or services, they see these buying decisions as an extension of their beliefs and will readily support companies that share their values” (Clutch, 2019). Furthermore, people are aware of how their buying decisions impact the world around them (Clutch, 2019). Since 65% of consumers think it is crucial to contribute to the community they live in (Global Web Index, 2019), they tend to seek purpose-driven brands that support their beliefs and priorities. For the same reason, “59% of people are likely to stop shopping at a company that supports an issue they disagree with” (Clutch, 2019). Therefore, companies must pay attention to choose which causes support, because CSR policies can have a remarkable impact on actual and potential customers.

Proposition 3: *Customers care about CSR, HRM sustainable policies, and are influenced by it in their choices.*

CSR also has a strong correlation with brand reputation. According to the findings from the 2015 Cone Communications/Ebiquity Global CSR Study, “93% of global citizens have a more positive image of a company which has strong CSR policies, 90% are more likely to trust the company and 88% to be more loyal”.

However, “despite having ethical intentions, ethically minded consumers do not always purchase ethical products” (De Pelsmacker, Driesen and Rayp, 2005; Crane et al., 2019:365). Indeed, “ethical decision-making is part of a rational thought process, yet consumers do not always think rationally” (Crane et al., 2019:365).

To some extent, this dissociation can be explained through the 'intention-behaviour gap' study (Auger and Devinney, 2007; Carrigan and Attala, 2001; Crane et al., 2019). The attitude-behaviour gap is characterized by a disconnection between what consumers claim to consider in their choices and their actual choices; this also happens regarding ethical issues (Crane et al., 2019). Carrington et al. (2010) have discussed the main reasons behind this kind of behaviours: "intention cannot be seen as a suitable proxy for ethical behaviour; a broad range of external physical and social environmental features shape consumption activities; and in research context, respondents tend to provide socially desirable answers that do not necessarily closely match their purchasing behaviour" (Auger and Devinney, 2007; Crane et al., 2019:366).

A clear example of attitude-behaviour gap can be seen in the fashion field, especially with regards to fast-fashion brands; indeed, this sector is known not only to be one of the most polluting but also to exploit cheap labour. However, people are both not so aware of that, and they are not ready to give up their fast-fashion companies where they can buy many dresses at a low price, which characterize their lifestyles (Global Web Index, 2019).

Therefore, awareness is fundamental: according to the GlobalWebIndex research of 2019, carried out in the UK and US, only 1 out of 3 people are aware of CSR and its meaning. A critical factor in that is communication. CSR efforts are not always appropriately communicated, and when it happens, customers are not likely to look them up on their own. Accordingly, "52% of people assume that a company is not acting responsibly until they hear information stating the opposite". Furthermore, 70% of customers affirm that they would like to have more precise information about CSR, and some are also willing to pay a higher price to get them (Behrens, 2019).

This underlines the cruciality of communicating CSR efforts and results clearly and adequately since it can have a significant impact on the business itself.

Another controversial aspect of CSR policies is the reason behind the choice of a company to support a determined social movement.

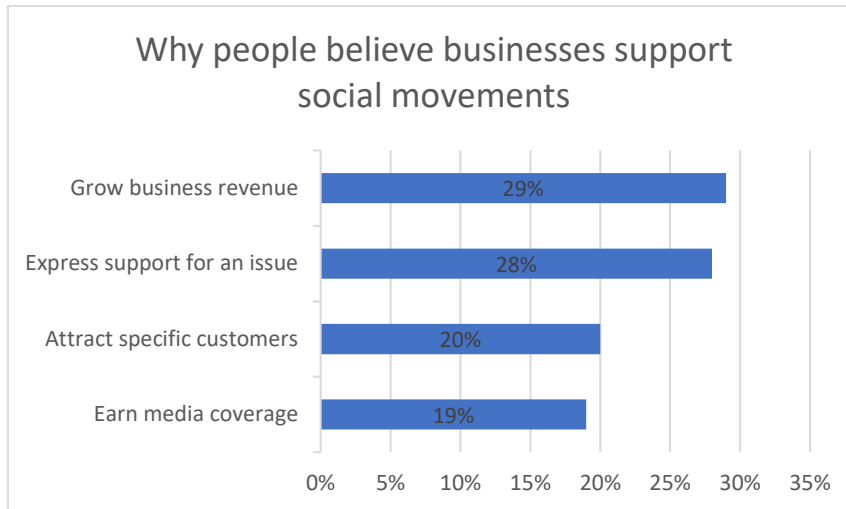


Figure 7 Why people believe businesses support social movements. Adapted from Clutch (2019)

This image, based on Clutch survey findings, illustrate “people’s uncertainty about a business’ intent authenticity, and transparency when it takes a stance on social movements or adopts policies of social responsibility”. Indeed, only 28% of people believe that such actions are undertaken merely because the “businesses care about the issues a movement address” (Clutch, 2019). This factor could undermine a company’s CSR policies; however, *“there is nothing wrong with social responsibility being a strategic decision, but it should also be one that you strongly believe in and are willing to stand up for”* (Weiss, 2019; Clutch, 2019)

Finally, also the perception of an absence of leadership from traditional power brokers, such as politicians, as well as national government difficulties in establishing laws on the matter that can be bounding on international companies, has a role on consumers’ purchasing behaviours. Indeed, many consumers in western democracies, especially youngest ones, have started to use their purchases as ‘votes’ to support or criticize certain business practices (Crane at al., 2019). Consumers are becoming more and more aware of the power of their purchasing choices: they can actively influence businesses to be more ethical through their consumption activities (‘choice-influencing’) (Crane at al, 2019).

Choice-influencing strategies consider how consumers might urge businesses to address ethical matters in both their products and businesses procedures (Crane, 2001; Crane et al., 2019). Accordingly, it is considered effective due to the power that consumers have: if they ask for more ethical goods in the market, businesses will need to satisfy such demand (Crane et al., 2019). “Dickinson and Carsky (2005:36) refer to this as ‘Consumer citizenship’”(Crane et al., 2019:367).

“In many western democracies, such ‘political’ forms of consumerism have become one of the most widespread forms of political participation, second only to voting” (Copeland, 2014; Crane et al., 2019:367). “Consumer activism appears to be increasing, while apathy towards conventional politics has taken hold in many European countries, the US, and elsewhere, particularly among young people” (Crane et al., 2019:367).

These developments have made ethical consumption more important: it not just about how consumers choose, it has become a sort of social and political movement. Consumers can use their purchasing power to punish unethical organizations (‘boycotting’) and to reward the most attentive to CSR matters (‘buycotting’) (Crane et al., 2019).

However, even if there are many benefits in ethical consumption, “it is never going to be an adequate replacement for political action” (Crane et al., 2019:369).

In conclusion, also age has relevance in purchasing choices; youngest people are more aware of the benefits of CSR policies, as well as of the impact of their buying decisions. They are more willing to buy from brands which have strong sustainability; according to Clutch survey findings, “70% of Generation Xers (ages 35-54) and 54% of millennials (ages 18-34) are likely to stop shopping at a company that chooses to support an issue they disagree with compared to 37% of baby boomers (ages 55+)” (Clutch, 2019).

Therefore, “as millennials and younger generations gain more purchasing power, it will become more critical for businesses to adapt to these evolving standards” (Clutch, 2019).

Since the customers that will be interviewed in the case study research are businesses, it is considered relevant to have a brief overview of B2B customers and CSR. However, it is important to underline that the kind of products sold by the considered company,

office supplies, are more subjected to the dynamics of B2C markets, even if their customers include businesses.

There are not many specific studies about the impact of CSR on B2B customers. This may be due to the fact that the difference between B2B and B2C is not considered so relevant anymore: “some academics (Cooke, 1986; Cova and Salle, 2008; Vargo and Lusch, 2010; Gummesson, 2009; Sheth, 2010; Wind, 2006) have argued over the years that both fields are converging and should be treated similarly” (Raman, 2011:3).

However, it should be reminded that some of the factors that affect a B2B customer in its choice may be different. Accordingly, “there are several factors which influence the behaviour of buyers in B2B markets and include, amongst other things: overall value as a function of cost in terms of the price paid relative to gaining other benefits contained within a deal, relationships and loyalty as well as ethics and CSR” (Raman, 2011:1). Recent trends show that there is an increase in B2B businesses that consider CSR in their business relationship as key.

Among the most considerable factor influencing B2B consumers on CSR matter is their own CSR: many companies are trying to build up a sustainable or ethic supply chain, meaning that they need to choose their suppliers carefully. Accordingly, a company CSR is not sufficient anymore, but there must be attention to all the productive chain.

2.5 The Italian scenario

In conclusion, since the country taken into consideration is Italy, an overview of CSR development in Italian companies, as well as its perception from Italian consumers, will be provided, in order to have a more complete idea of the background in which the study is set.

2.5.1 Companies implementation of CSR policies

Concerning the implementation of CSR policies from Italian companies, in the Istat annual report of 2019, the analysis of the interaction among wellbeing, competitiveness and economic growth shows improved attention towards social and environmental sustainability, which seems to lead to better financial results (Istat, 2019).

Accordingly, companies with a more developed CSR have higher productivity levels; moreover, it has been found a positive correlation between these two factors: the more CSR measures are implemented, the more productivity increases (Istat, 2019). However, these data seem to be valid only for companies with more than 50 people employed, which constitute a big problem for Italy, because it is characterized by SMEs. Nevertheless, this could be because only big companies are required by law to report their efforts in the sustainability field through a non-financial document (Istat, 2019). Furthermore, data show how virtuous behaviours concentrate especially among north-east companies, which is also the most industrialized area in Italy (Istat, 2019).

It has been, therefore, acknowledged that firms can affect people's wellbeing in different ways: policies that ease life-work balance, actions to reduce environmental pollution, and approaches towards social sustainability that influences community wellbeing (Istat, 2019). For this reason, with the 2016 budget law, the B-Corp certification has been introduced in the Italian legislation (Istat, 2019). According to the official website, "certified B Companies are a new kind of business that balances purpose and profit. They are legally required to consider the impact of their decisions on their workers, customers, suppliers, community, and the environment" (Certified B corporations, 2020).

Furthermore, it has been found that the enhancement of employees and the attention to the relationship with the territory are two of the most adopted measures by companies to improve their social sustainability.

More than half of the considered companies declare to evaluate the job wellbeing with their employees; in addition, almost 40% check the wellbeing of their suppliers' employees (Istat, 2019).

Moreover, according to a research held by Osservatorio Socialis in 2017, the most common motivations that drive companies' CSR policies are:

- environmental sensibility (51%);
- to attract new client and improve customer loyalty (46%);
- to improve brand image and reputation (35%);
- to enhance internal climate (16%).

These are also due to the most evident effect of CSR: regarding customers, more than 50% of companies which invest in CSR have noticed and improvement in positioning, reputation and also an increase in notoriety; in 4 out of 10 cases, customer loyalty rose. On the other hand, internally, the climate gets better: 44% of the company's employees are more involved, and there is an enhancement in mood (Osservatorio Socialis, 2018).

Nevertheless, there are not many data concerning the effects of CSR on Italian employees and how they perceive them. However, in many articles and Italian companies' websites emphasis is placed on the importance of involve employees in CSR policies, as well as on the clear and constant communication to them. Otherwise, these kinds of initiatives will not be effective because employees will perceive them just as a marketing strategy for the outside.

Furthermore, since Italian companies are reactive to such themes and society in general has a good opinion of them, it is reasonable to assume that Italian employees' reaction is similar to those of the other developed countries highlighted above. Indeed, it is true that in Italian companies' CSR is still developing, but the attention towards people is rooted into Italian culture, as it can be derived by the many social laws and policies that characterize Italy as a state.

Proposition 4: *Italian companies are implementing their CSR policies every year, including HRM sustainable policies.*

2.5.2 CSR and Italian consumers

A 2019 study has found out that “sustainability has become widespread and popular with 34 million of Italians, 67 per cent of the population, interested or passionate about it” (LifeGate, 2019).

Italian lifestyle and life choices are changing towards more sustainable options; the main motives behind this shift are respect for future generations and love of nature and unspoiled landscapes (LifeGate, 2019).

This is also reflected in purchasing choices; according to recent researches, Italian consumers are increasingly more careful in choosing companies and prefer those making ethical and social efforts. In particular, when examining CSR in a company, there are different factors that Italian customers take into consideration: Italians consider a company as sustainable if it is careful about workers’ rights (95%), if it uses resources responsibly (91%) and if it has a responsible supply chain (90%) (Santini, 2018; LifeGate, 2019).

Besides, most of the Italian population declares to be willing to pay higher prices for goods resulting from sustainable production (Santini, 2018), and 49% of them underlines the necessity of dealing with sustainability even during crisis moments (LifeGate, 2019).

This sensibility towards the environment and social problems is also reflected in the data about Italian consumers behaviour. Accordingly, Italy has one of the “highest percentages of recovery and recycling of urban and industrial waste in Europe”: 92% of citizens separate their rubbish for recycling (LifeGate, 2019); furthermore, 24% of Italians consume organic products at home, and 52% are willing to spend more for them (LifeGate, 2019). With concern to technology, “77% of Italians use low-consumption

appliances in their homes”, and “47% of the population would choose renewable energy even if it costs more” (LifeGate, 2019); in addition, 23% of Italians are willing to spend more for electric or hybrid cars (LifeGate, 2019).

Moreover, 3,5 million of Italians plan sustainable holidays and 8 million of Italians are willing to spend more for a sustainable holiday (LifeGate, 2019).

However, it emerges the necessity of a more precise communication; indeed, 88% of Italian customers consider of the utmost importance the information provided by the company about their CSR (LifeGate, 2019). Even if CSR communication through labels influence purchasing choices, many tend to be sceptical about it and would like to have more detailed information about how sustainability is implemented in the company (Santini, 2018).

In conclusion, it is relevant to underline how these factors affect every side of Italians’ life. They are considered relevant also in job-seeking: in selecting a new occupation two of the most significant elements are the attention towards employees’ rights (91%) and towards sustainability themes (75%) (LifeGate, 2019). Furthermore, also investing choices are influenced: 71% of Italians would choose sustainable investments even with lower returns compared to traditional ones (LifeGate, 2019). Therefore, it can be observed that CSR is considered more and more relevant in Italy, and it has a significant impact on Italian consumers’ choices. This inevitably reflects companies’ policies on the matter.

This is true also for B2B Italian consumers. It will not be developed a specific chapter since, as seen above, their dynamics are quite similar. Nevertheless, there are some factors about CSR influencing consumers’ choices that may differ between B2B and B2C relationship. Notably, CSR is taking on a vital weight linked to the evolution of regulatory frameworks (Rossi, 2017). Indeed, the whole supply chain is adopted as an important parameter by both administrations awarding ethical certifications and final customers, who are more attentive towards such themes.

2.6 Summarizing the theoretical framework with propositions

Firstly, an historical overview of CSR is provided, being it an actual matter of study, still subjected to modifications and updates. Afterwards, the most important models and theories are illustrated, as well as it is given relevance to the branches of CSR that are useful to better understand the development of this study.

Particular attention is given to the 'Stakeholder Theory', especially to employees and customers as stakeholders, being this Master Thesis focused on them.

It emerges the relevance of the aforementioned for companies. Employees are of the utmost importance since they constitute the firm and their leaving may jeopardize the business; on the other hand, workers make personal and professional investment in their job, and losing it may cause them many problems.

Concerning customers, it appears the importance of their role: businesses need their customers to purchase products, and thus it emerges the purchasing power that consumers have.

Thereafter, a brief overview of HRM and its role in the company is provided, with attention to the role of HRM in CSR. Then, the complexity of the relationship between HRM and CSR is examined, through an in-depth analysis of 'sustainable HRM'.

Proposition 1: *HRM has a central role in implementing CSR.*

HRM has a peculiar role in implementing CSR: it should enact internal CSR, with policies towards employees, and at the same time it should also manage and train employees in order that they do their job in compliance with company's CSR.

Proposition 1a: *HRM has a dual role in CSR: execute CSR policies for employees and manage workers to do their job according to the company's CSR policies.*

Successively, the relationship between employees and CSR is studied carefully; particular attention is given to studies that investigate the effects of CSR policies on

employees, as well as the impact that working in a company known for its CSR practices has on workers.

Proposition 2: *Employees are positively influenced by CSR policies and HRM sustainable policies.*

Relevance is given to employee engagement (EE), employee turnover and employee motivation (EM), which are essential for companies now: firms need to have high EM and EE, that can reduce employee turnover. However, it often does not happen, with worse results as a consequence. It emerges from recent studies and researches how CSR can improve them.

Proposition 2a: *There is a positive correlation between CSR, HRM sustainable policies and Employees Engagement.*

Proposition 2b: *CSR and HRM sustainable policies may help companies reduce Employees Turnover.*

Proposition 2c: *CSR and HRM sustainable policies can affect positively Employees Motivation.*

Finally, the relation between CSR and customers is analysed. It appears that the so-called 'ethical consumption' is an increasing phenomenon, with consumers who are more attentive to CSR themes and more aware of their purchasing power.

The importance of communicating CSR clearly and properly also emerges in order to favour customers who care about them. Furthermore, also scepticisms of consumers about the real reason behind CSR actions, as well as the reality of the data reported arises.

Proposition 3: *Customers care about CSR, HRM sustainable policies, and are influenced by it in their choices.*

In conclusion, an overview of the Italian scenario on the matter is illustrated through some data. Indeed, this is the country in which the case study research is conducted. First, the implementation of CSR policies in Italian companies is analysed: the attention to CSR themes is becoming more and more important every year, with firms increasing their policies. Moreover, data found out how CSR is positively correlated with productivity in big Italian companies.

Proposition 4: *Italian companies are implementing their CSR policies every year, including HRM sustainable policies.*

Then, Italian customers and their purchasing choices are investigated. It appears that they are more and more attentive to CSR, in particular because of the concern for future generations and of the love for natural landscapes, which are a peculiar characteristic of the Italian territory.

Theoretical Background

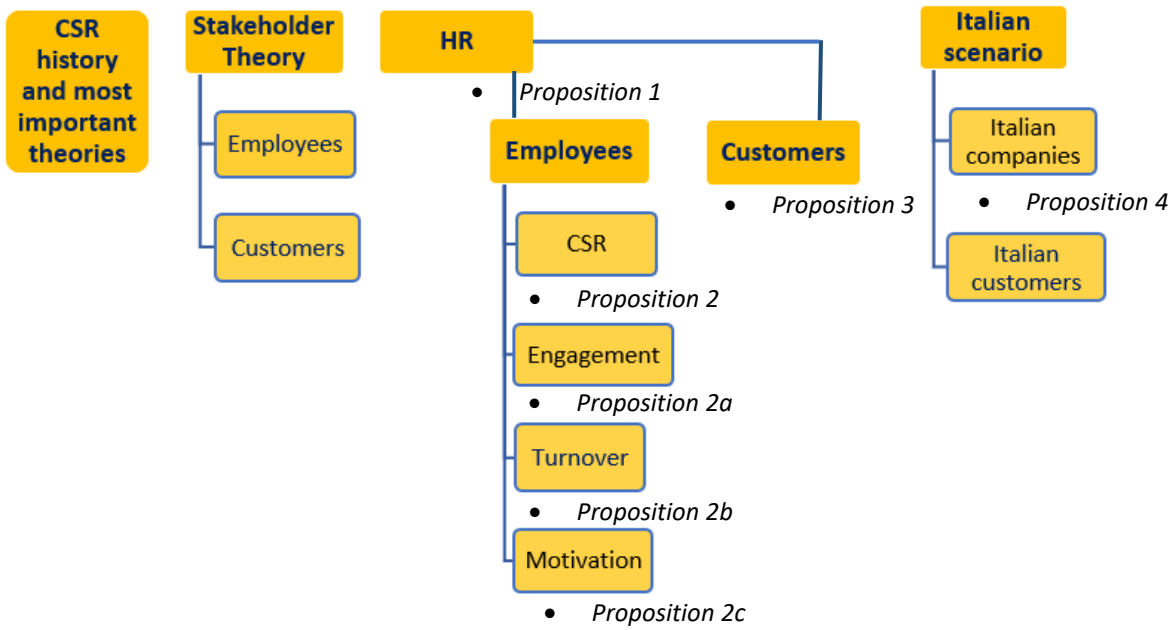


Figure 8 Theoretical Background Summary

3 Methodology

Since the theoretical background on which this research lies have been established, in this chapter the way in which research question is investigated will be discussed.

The main methodological choices will be examined; firstly, the research design is illustrated, followed by the methods used for data collection and data analysis. Thereafter, the validity and reliability of the study are discussed, and in conclusion, the sample of the study is examined.

3.1 Research design

The aim of this research is to explore the possible effects of the implementation of CSR initiatives on employees and customers, with a focus on HRM sustainable policies, meaning all the policies addressed to the wellbeing of the employees.

Research design is defined as “the plan, structure and strategy and investigation concaved to obtain ensured to search question and control variance” (Ahuja, 2010:121; Akhtar, 2016:68)

Either qualitative or quantitative methods could be used to collect the primary data necessary for the study.

Quantitative research method is defined as the explaining of an issue or a phenomenon through gathering data in numerical form and analysing them with the aid of mathematical methods, such as statistic (Aliaga and Gunderson, 2002). This kind of approach is appropriate when the focus of the study is on the facts (Ghauri and Gronhaug, 2005), since it aims to understand a certain phenomenon by generalization.

On the other hand, “a qualitative research method aims to bring more subjective and in-depth understanding of the topic” (Patton, 1990:13). Indeed, qualitative data are defined as “detailed descriptions of situations, events, people, interactions, observed behaviours, direct quotations from people about their experiences, attitudes, beliefs, and thoughts” (Patton, 1990: 22)

In this study, qualitative data will be used. This method is considered the most appropriate one because the subject is still not very known. It is justified by the fact that there is little known about this subject. Indeed, this study aims at increasing the understanding of the topic, therefore a qualitative research suits the purpose (Maylor and Blackmon 2005). Since this master thesis topic is the influence of CSR and HRM sustainable policies on both employees and customers, a qualitative method seems the most appropriate for the scope of the research.

A “qualitative research method involves data collection of personal experiences, introspection, stories about life, interviews, observations, interactions and visual texts which are significant to people’s life” (Academia, 2020:106)

The method chosen is the case study research, which can be defined as “the study of the particularity and complexity of a single case, coming to understand its activity within important circumstances” (Stake, 1995: 11; Harrison et al., 2017:6).

It is particularly appropriate to the context of this study; indeed, it has never been studied in one firm how CSR policies toward employees may affect these latter and customers. Moreover, the field of CSR is still very discussed, without a universal definition and many new contributions. “Yin suggested that case studies are empirical investigation of phenomena within their environmental context, where the relationship between the phenomena and the environment is not clear” (Yin, 1994; Academia, 2020: 109). “Case study research has grown in reputation as an effective methodology to investigate and understand complex issues in real world settings” (Harrison et al., 2017:1).

Therefore, a case is examined to understand an issue or provide input to an existing theory or a new theoretical concept, as it is in the case of this Master Thesis, which tries to give a contribution to the ‘social’ part of CSR. Indeed, the focus of most researches has been on the environmental part of the CSR model. Nevertheless, most recent studies have started to underline the importance of people whose life choices can determine fundamental changes in the sustainability problems faced nowadays.

The development of this case study research will start from the theoretical background. Merriam (1998, 2009) “promoted the use of a theoretical framework or research questions to guide the case study and organized, systematic data collection to manage the process of inquiry” (Harrison et al., 2017:4). Therefore, the research approach was mostly deductive, but also included some characteristics of an inductive method; according to Cavaye (1996) “case study research is multi-faceted” and “can take a deductive or an inductive approach” (Cavaye, 1996:127; Wilson, 2011:40).

“Patton (1991: 194) argues that the qualitative researcher can adopt both inductive and deductive processes” (Hyde, 2000:84). According to Yin (1994),” there is currently no precise way of setting criteria for interpreting the results of a case study research, being them complex and mixed” (Hyde, 2000:86). Therefore, the use of both the reasoning methods can be helpful in getting better results (Hyde, 2000).

This is due to the fact that there are very few specific studies on the matter, as it can be observed in the theoretical background established. Many academics have established the relationship between CSR and employees, as well as CSR and customers in general, without focusing on one of its elements. These kinds of research are relevant for this Master Thesis, and it will try to give a contribution to them, by also adding an overview of CSR policies addressed to employees, namely HRM sustainable policies.

Therefore, a part of this study will try to find out something that has not been discussed before, due to the crucial role that people have in our society and the need to define the influence on them of such policies.

3.2 Data collection

There are different ways in which primary data can be gathered. In this Master Thesis, semi-structured interviews will be used, for both employees and customers (*see appendix for the sample*).

Using this method, it is possible to have more in-depth information from interviewed ones, that can freely express their opinions, experiences and feelings on the matter. At the same time, since all the interviewed “are asked the same questions in the same order, data collected are comparable” (McIntosh and Morse, 2015:1).

The questions were structured with the theoretical background as a starting point; once established that the interviewee was aware of the main concept of CSR, the author investigated about their perception and thoughts.

Regarding employees, questions about their knowledge of CSR policies in the company, with particular attention to those towards employees themselves, were formulated. Then the author asked them about their thoughts on CSR in general, and in the company, as well as their perception and reactions towards policies addressed to them.

On the other hand, customers were asked about their knowledge of the company’s CSR and how the firm may have informed them about their CSR initiatives. Afterwards, the focus was on their thoughts about such actions, with particular attention to those implemented in HRM, and in particular, how CSR of suppliers may affect them.

Furthermore, also secondary data were used; in particular, CSR report of Lyreco and their Code of Ethics, as well as information available on their website were analysed, used for the formulation of questionnaires, and integrated into the analysis together with primary data. Moreover, also the websites of the customers were studied to have a better understanding.

The interviews of employees took place the 13 February 2020, in the headquarters of the company, and lasted approximately 30’ each. On the other hand, customers were questioned in the following two weeks, most of them via Skype, in fact only the customer n.5 was interviewed face-to-face, and conversations took among 15-20’ each. The

interviews have been recorded and fully transcribed for the purposes of the analysis. The interviews have been read multiple times in order to identify recurrent patterns on the answers, as well as to highlight the differences that may emerge.

At the end of the analysis, the study has been sent to the interviewees to double-check that the information written was exact.

Furthermore, many quotations have been used in order to give a better understanding of the thoughts of the people interviewed, may them be employees and customers.

Finally, the results were compared with the objectives and propositions of the thesis.

3.3 Validity and Reliability

3.3.1 Reliability

Reliability can be defined as:

“The extent to which results are consistent over time and an accurate representation of the total population under study is referred to as reliability and if the results of a study can be reproduced under a similar methodology, then the research instrument is considered to be reliable” (Joppe, 2000:1; Golafshani, 2003:598).

Embedded “in this citation is the idea of replicability or repeatability of results or observations” (Golafshani, 2003:598).

According to some scholars, the concept of reliability is irrelevant in qualitative research; Stenbacka affirms that the “concept of reliability is even misleading in qualitative research” (Stenbacka, 2001: 552; Golafshani, 2003:601).

On the other hand, others state that “validity and reliability are two factors which any qualitative researcher should be concerned about while designing a study, analysing results and judging the quality of the study” (Patton, 2001; Golafshani, 2003:601).

In order to make this study reliable, some measures have been taken by the author in designing it, conducting the interviews and analysing both primary and secondary data.

First of all, the questions have been revised with some people before being used in interviews, in order to be sure that they were clearly formulated and not misleading. The questionnaire has remained unchanged during all the interviews, with its original structure unaltered.

Moreover, only a general background of the study was provided at the beginning of the talk, in order not to condition their answers towards the goals of this Master Thesis.

To avoid that both employees and customers feel the pressure of answering in a way that is expected from them, all the personal data have been kept anonym; in the end some data about employees have been inserted because they agreed. On the other hand,

clients asked for discretion about the name of their company and the field they operate in, being also known ones, which was completely granted.

Moreover, all interviews have been transcribed carefully, double-checking them. Furthermore, the analysing process has been the same for all the interviews: notes were taken during the interviews and recordings have been listened after at maximum two days, in order to have in mind all the details that may have been useful.

3.3.2 Validity

The concept of validity in qualitative research studies is described by a wide range of terms: it is not a single, fixed or universal concept, *“but rather a contingent construct, inescapably grounded in the processes and intentions of particular research methodologies and projects”* (Winter, 2000:1; Golafshani, 2003:602). It has been an object of discussion for many scholars, as for the reliability one, with researchers arguing that the term validity is not applicable to qualitative research.

Nevertheless, they have recognised the need for some qualifying check or measure for their research. Accordingly, *“validity standards in qualitative research are even more challenging because of the necessity to incorporate both rigour and subjectivity as well as creativity into the scientific process”* (Johnson, 1999; Whittemore, Chase and Mandle, 2001:522).

Therefore, some qualitative investigators established that validity issues should be considered *“throughout the process of inquiry, particularly in the planning and analytic phases”* (Whittemore, Chase and Mandle, 2001:533). *“Findings subsequently need to be presented with an explicit articulation of the validity criteria of emphasis and the specific techniques employed”* (Whittemore, Chase and Mandle, 2001:533), as it will be done in this Master Thesis.

Moreover, also case study research has been *“often criticised for its inability to support generalizability and thus considered to provide limited validity and value as a research design”* (Johansson, 2003; Merriam, 2009; Stewart, 2014; Harrison et al., 2017:3). In

order to contrast this problem, it is often suggested to use other research methods in addition to case study, or to adopt a multiple case study design. However, due to restrictions of time, it was not possible for this Master Thesis to apply more methods. Nevertheless, the study of primary data has been supported by the use of reliable secondary data.

Furthermore, Creswell and Miller (2000) “suggest that validity is affected by the researcher’s perception of validity in the study and his/her choice of paradigm assumption” (Golafshani, 2003:602). In order to avoid that, data have been carefully double-checked and at the end of the analysis, interviewed had the possibility to review the final document and control that the reporting was faithful to what they meant, they thoughts and experiences.

In addition, the interviews have been conducted in the mother-tongue of interviewees, Italian, in order to make them more comfortable and to ease the expression of their thoughts.

With concern to the employees, it might be observed that all the interviews were conducted with female people; the author had no choice in that, since the company provided the names for the interviews. Nevertheless, this choice is representative of the composition of Lyreco Italy, in which 62% of employed are women. Moreover, they all perform different roles and have been employed by Lyreco for different periods of time, so a broad overview is still provided.

Finally, regarding the literature review, the majority of articles used were published in authoritative sources and journals in the field considered.

3.4 Sample of the study

3.4.1 Employees

Employee	Position	Years of experience in Lyreco	Sex
1	QSS Assistant (Quality, Security & Sustainability)	12	F
2	Sales Support Coordinator	17	F
3	Communication Specialist	5	F
4	Digital Learning and HR Communication Specialist	2	F
5	Credit Manager	2	F

Table 1: Sample of the study - Employees

3.4.2 Customers

Customer	Department of the person interviewed	Since when they are client of Lyreco	Italian company	Operates internationally
1	Procurement	2008	✓	✓
2	Procurement	2006	X	✓
3	Procurement	2015	✓	✓
4	Supply	2009	✓	X
5	Quality and Environment	2011	X	✓

Table 2: Sample of the study - Costumers

4 Empirical findings

The purpose of this chapter is to describe and examine the results of the interviewees.

The analysis will be not done verifying one by one the preposition, but highlighting the main themes emerging from the different interviews, which can then be reconducted to proposition themselves. Indeed, since interviews were conducted through semi-structured questionnaires, the interviewed ones talked freely about many topics linked to CSR and HRM sustainable policies, sometimes giving also unexpected viewpoints.

The chapter will be structured as follows: first, the company used for the case study research, Lyreco, will be presented and its CSR policies will be described. Afterwards, an overview of CSR and HRM sustainable policies with the many information gathered from employees will be provided, before reporting their opinions and feelings on the matter, as well as the influence that such initiatives may have on them professionally and personally. Finally, there will be a check on the KPIs considered relevant for the matter.

Thereafter, customers' view on Lyreco CSR and HRM sustainable policies, and how they may be affected by them, is provided, being these two stakeholders, the ones considered in this Master Thesis.

It is relevant to underline that all the information collected about the activities carried out by Lyreco in the CSR and HRM sustainable policies fields, have been compared with the company CSR report, as well as with Lyreco Italy's managers.

4.1 Lyreco and its CSR

Lyreco is an international distributor of workplace solutions. Founded in French in 1926 as a bookstore, it progressively grew into a retail company. From the '80s to the year 2005, Lyreco expands to Europe and Pacific Asia; today it is active in 42 countries on 4 continents, including Italy, and it ranks among the first ones in its sector (Lyreco, 2020).

The branch object of the study is the Italian one, whose headquarters are located near Milan, but it operates all over the country. Their policies will be analysed, with particular attention to the impact they have on the two considered stakeholders: employees and customers.

Lyreco Italy is a prominent entity in the Italian business framework, with 462 people employed (Lyreco, 2020) and revenue in 2019 of 132.713.099 €. With concern to workers, 373 are working at the headquarter in Cambiagio, near Milan, while the others 89 are employed in Monticelli, where there is their main distribution centre. In this analysis, only the aforementioned will be taken into consideration because the interviewees have been held in the headquarter, so the information gathered regard them.

Regarding CSR policies, some of them are implemented by the group in all its offices worldwide: CSR report is not divided according to countries, and guidelines are common (Lyreco CSR Report, 2019). However, some actions are decided and executed locally; nevertheless, they must be inserted in the general framework provided by the group.

Lyreco CSR strategy from 2012 to 2018 was based on three principles, which can be reconducted to the TBL model: environment protection, economic success and social responsibility. For each of them, they established some objectives and measured their results according to them (Lyreco, 2020).

Since January 2019, a new strategy for the next 6 years has been launched; it is guided by six principles which can be still reconducted to the previous three:

- “economics: create the greatest customer experience in an omnichannel environment;

- environment: act responsibly to minimize Lyreco's environmental impacts, across the entire value chain, from our suppliers to our customers;
- people: offer the greatest employee experience;
- supply chain: develop a preferred and responsible supply base that enhances Lyreco's competitiveness and innovation, and bolsters the success of our customers;
- community: place education as the core of the Lyreco Charity Programme at the global and local levels;
- governance: conduct risk and compliance management programmes as an integrated part of our CSR activities."

(Lyreco CSR Report, 2019:20)

Also for this plan, Lyreco has established some objectives through which results obtained can be verified.

Particularly for the 'people' part the KPI used will be employee turnover and absenteeism (Lyreco CSR Report, 2019), which will also be used in this Master Thesis research to evaluate the effect of HRM sustainable policies.

As seen, Lyreco policies concern different principles. Nevertheless, for the purposes of this Master Thesis, the ones considered relevant for the study will be highlighted.

Regarding the environmental part, they aim at reducing their carbon footprint and have introduced some initiatives to achieve their goal, including recycle waste, reduce the emission from their office by renewing them, reduce waste in their delivery and eliminate additional packing (Lyreco CSR Report, 2019). Moreover, they use euro V and some electric delivery van, since most of the emissions they create are due to the products' delivery to their clients (Lyreco CSR Report, 2019).

Finally, Lyreco commercialise a so-called 'green product' line; they are eco-friendly workplace solution, with less use of plastic or the use of bioplastic; the assessment of these products as 'green' is done in conformity with ISO 14020 (Lyreco CSR Report, 2019).

With concern to the 'social' practices, they will be investigated better in a specific chapter below.

The purpose of this Master Thesis is to verify the impact that CSR policies, with particular attention to HRM sustainable policies, have on employees and customers.

The policies which seem most relevant for customers are the environmental one, in particular the so-called 'green product'.

On the other hand, employees are really focused on the work environment that the company provide to them.

4.2 Employees

4.2.1 Lyreco CSR activities in the view of employees

It is fundamental to investigate what employees know and think about the firm's CSR because they live the reality of the company every day. Hence, the matter can be understood deeply through employees' perception. For this reason, in this Master Thesis, employees' awareness of CSR, as well as their ideas and viewpoints are going to be reported.

Information gathered about CSR activities through interviews have been confronted with Lyreco CSR report, in order to be sure about the truthfulness of the study.

Employees are attentive to the company they work for; from the interviews, it emerges attention to all the themes of CSR, identified by all the five subjects through TBL dimension: environmental, social and economic.

“Lyreco is a company that has always had an ambitious CSR strategy and aims to be the benchmark for sustainable products and solutions for the working environment” (Employee n. 3).

During the years, Lyreco has always been attentive, with a continuous increase in its 'green products'. Recently this process has been accelerated, also because of the markets' higher sensitivity towards the environment (Employee n.2).

Indeed, Lyreco commercialises many products that are plastic-based and not reusable. As a company, they are concerned about this fact, and they are putting effort in solving this kind of problem: they have set the goal to reach a complete circular economy for their products in 2025, including the packaging (Employee n.1).

Thanks to the effort that Lyreco is putting in this field, its product catalogue has been awarded the Eco-Label certification since 2020: it is produced respecting environmental parameters and includes many eco-friendly products (Employee n.1).

Furthermore, they are also implementing an electric fleet of delivery van, in order to reduce the emission caused by distribution (Employee n.1; Employee n.3; Employee n.5)

However, Lyreco CSR is not only applied to the products sold or their shipment, but it is mostly implemented internally. It is a company which cares about sustainability and considers it in all the processes and decisions; sustainability is rooted in Lyreco DNA (Employee n.3). Managers want employees to be sensible about CSR and to feel involved in its activities, and for this reason, they have carried out a series of practices to educate employees on the matter (Employee n.3).

Moreover, Lyreco CSR policies apply to all the TBL model parts, and it is very attentive also to the social policies (Employee n.1). Accordingly, Lyreco is concerned about people's wellbeing: it tries to adopt, compatibly with the strategies and priorities of the company, a series of mechanisms and initiatives contributing to the creation of a pleasant environment. It is people-friendly and person-oriented, so the person is at the centre (Employee n.4).

Since the main focus of this Master thesis is on HRM sustainable policies, they will be deepened further.

4.2.2 HRM sustainable policies

According to the employees interviewed, Lyreco has implemented HRM sustainable policies a lot in the last two years and a half, especially with CSR procedures being established more clearly. However, it seems that the company has always been attentive to its workers: employees working for Lyreco since more years claimed that the company has always made them feel valued and involved, as well as it has always been ready to respond to their needs, creating a lively and enjoyable place of work (Employee n.2; Employee n.1).

Regarding HRM sustainable policies, it does not exist a systematic list of the activities carried out.

However, the main activities implemented by Lyreco in the social part of CSR emerged from interviews; they are going to be listed and explained, in order to have a better understanding of the company's work environment. The list of the activities, as well as

their description, correspond to the idea that employees have of such initiatives; everything written below is extracted from all the interviews.

Flexible schedule: every employee has its working time of 8 hours per day, or 6 hours in case of part-time; they can start from 8 am to 10 am, they have a lunch break that lasts from 45 to 90 minutes, and according to that they can go home from 4.45 pm to 7.30 pm. This is very helpful because workers can handle better everyday activities according to their necessity. It is a benefit that all the interviewed appreciate (Reported by Employees n.3 and n.4).

Agile working: this possibility was firstly given in 2018 to approximately 20 managers, who already had laptops, in order to test its effect. Seen the positive results, they have decided to enlarge it, and now 40 employees are benefitting of agile working once a week. Lyreco recognizes the advantages of this practising, and it is investing in order to give this possibility to all its workers; they are changing all the desktop pc into laptops, which is not required by the Italian law, but they want every worker to get this benefit as soon as possible (Reported by Employees n.2, n.3, n.4 and n.5).

This policy outlines the consideration that Lyreco has of its employees. Lyreco has proof that agile working increases productivity, especially because they work in an open-space environment; in addition, it reduces the CO2 emissions, which is also a relevant factor for the company (Reported by Employees n.2, n.3, n.4 and n.5).

Agreements with local businesses: agreements through which Lyreco's employed ones get discounts on different kind of goods, such as, for instance, clothes and shoes, smartphones and technological products, appliances, laundry services, car-washing and car rent, optician and many others. They also have medical affiliations which allow employees to get medical and dental examinations at a lower price; this latter cannot be extended to employees' familiars, like children, (Reported by Employees n.1, n.2, n.3, n.4 and n.5).

Finally, Lyreco has also developed an internal policy through which a replacement car from the company vehicle fleet is given to employees in case their one is damaged (Reported by Employees n.3, n.4 and n.5).

Practices to increase workers' health: under this label, there are two activities carried out by Lyreco that deserve to be mentioned. Firstly, the workout: twice a week, the company gives the space and the possibility to do a workout during lunchtime. This initiative is very appreciated, mainly by mothers who do not have time to go to the gym after work (Reported by Employees n.1, n.2, n.3, n.4 and n.5).

Then there is the fact that Lyreco provides fresh fruit to all its employees twice a day; in this way, they give the possibility to have a free and healthy snack (Reported by Employees n.1, n.2, n.3, n.4 and n.5).

Break zones: in Lyreco Italy there is neither a canteen nor a bar; however, employees can have benefit of a break zone with vending machines with coffee and snack, and the fruit mentioned above. Besides, there is a big room dedicated to the lunch, with tables, refrigerators, ovens, microwave ovens, sinks and everything employees may need to eat a packed lunch, which is a common practice in Italy (Reported by Employees n.1, n.2 and n.5).

Moreover, they have installed water dispensers in the office and given everyone a water bottle made of biodegradable plastic. This could seem a mere environmental practice, but it has a significant impact on workers who feel more responsible towards nowadays problems even in their job place (Reported by Employees n.1, n.2, n.3 and n.4).

A relevant initiative under the label of 'social' and coordinated by HRM is Lyreco for education, an internal association through which Lyreco, as a group, finances projects to build schools and facilities in less developed countries. It is pervasive in all the company activities all over the world, and even if it does not address employees directly, it is fundamental to the wellbeing which Lyreco create in its work environment.

It is a programme through which funds are raised and given to this social cause. It started in 2010, and during these years Lyreco has carried out projects in Brazil, Togo and Madagascar, and now they are involved in Cambodia.

This activity is crucial for Lyreco not only because of its high purpose, but also because it involves employees. Indeed, for any festivity, may it be Christmas, Valentine's Day, Mother's Day or Halloween, Lyreco organizes activities that include all its employees and through which funds are raised. These occasions represent for the employees an aggregation moment because they get all together and spend some time. They also get to know better the reality in which they work through colleagues with whom they do not share the office; it is also an occasion for teambuilding. Employees take part in these activities and feel part of the company, as well as they feel unite in reaching a common goal, that is also a charitable one. (Reported by Employees n.1, n.2, n.3, n.4 and n.5).

In addition to the activities created for Lyreco for Education, HRM organizes activities to engage employees almost weekly; HRM has a crucial role in ideating and implementing CSR policies (Reported by Employees n.1, n.3 and n.4).

4.2.3 The role of HRM

In Lyreco Italy, CSR activities are based on the TBL model, with a division between 'environmental' and 'social' initiatives. These practices are managed jointly by the QSS department, Quality, Security and Sustainability, which handles the environmental part and HRM office, which takes care of the social one (Employee n.3; Employee n.4).

The HRM role is fundamental: among Lyreco's main goals, there is the strengthening of long-term relations with both workers and clients. Concerning the aforementioned, HRM guarantees a healthy and safe working environment; moreover, it gives the possibility of both professional and personal development through focused trainings, and meetings with other departments, in which everyone can explain his job, his position as well as share opinions and ideas (Employee n.3).

Furthermore, leisure activities are organized almost weekly, including the ones aimed at financing Lyreco for education. For instance, food trucks arrive, and Lyreco employees can share a different lunch break (Employee n.3; Employee n.4). All this kind of initiative

aim at making feel the employees involved in the company as well as taken into consideration (Employee n. 3).

Moreover, in Lyreco Italy, Communication Office is managed by HRM. Accordingly, internal communication has a crucial role in employees' perception of CSR (Duthler and Dhanesh, 2018). Different means are used to communicate CSR initiatives and results to employees: internal newsletter, an internal social network, signs affixed in all the headquarter offices reminding of the consequences of everyday actions, like leaving the water of the sink opened, or the lights on when it is not necessary (Employee n.1; Employee n.2; Employee n.3; Employee n.4.).

The goal behind this internal communication is to create awareness among employees about contemporary topics and how the company deal with them. Lyreco managers think that continuous messages stimulate employees towards desired behaviours, because not all people are sensitive and informed about CSR themes (Employee n.1; Employee n.3).

The employees interviewed confirmed that this goal is reached. *“The importance of CSR themes is reminded everyday trough continuous messages, may it be signs around the offices or newsletter about what the company is doing about CSR matters and the results obtained. This is educative about the importance of such topics: sometimes it can happen to get lost in everyday routine but working in an environment like Lyreco’s one reminds of the importance of sustainability. All these initiatives also help to be sustainable outside the company, at home, and to be more informed about the need for environmentally friend actions”* (Employee n.2).

Moreover, the frequent newsletters make employees feel involved in CSR activities too.

4.2.4 Employees opinions on Lyreco

Every employee interviewed states to have a positive impression of Lyreco. Almost everyone has said that in Lyreco, people are considered important and not just numbers, even if it is not a small reality. Having differences in the years of employment in Lyreco

helped to have an overview in the development of the company of the last years, nevertheless everyone agrees that, aside from the initiatives implemented in the last few years, employees have always been considered a value-added by Lyreco.

“I really appreciate the company and its heart: I feel aligned with Lyreco’s core values, and I feel part of the firm. I have been working here for almost 20 years, and it is like a family to me” (Employee n.2).

“I have been working in Lyreco for five years, and I really like it, I am happy when I come to work. It is a nice job place where respect for people is the core value: a series of actions are engaged in order to make employees feel important and valued. There is a pleasant atmosphere, it can be perceived: I detected it the very first time I came here. Besides, also power hierarchies are not rigid, and managers treat subordinates equally. So, my opinion of Lyreco is highly positive, and I am happy to work here” (Employee n.3).

“Lyreco provides a nice and pleasant atmosphere, that can also be perceived from the outside as soon as you enter the offices. I can express myself, the company considers everyone’s opinion and try to meet everyone’s needs; there is attention towards employees, and I feel considered” (Employee n.4).

4.2.5 Employees perception of Lyreco’s CSR and HRM sustainable policies

The author of this Master Thesis has tried to divide the impression and the effects of CSR in general and HRM sustainable policies. Nevertheless, they are part of the same framework, therefore it is usual that employees’ ideas on the matters coincide or complete one another. Therefore, sometimes opinions on the matter may be similar; however, since the goal of this chapter is to verify practically the impact that CSR policies, with particular attention to HRM sustainable policies, have on employees, it is crucial to distinguish the findings.

4.2.5.1 CSR

It emerges that working for a company that has strong CSR policies is very important for employees. Working for a company like Lyreco, which is implementing its CSR initiative, demonstrating to be a modern company, reactive to the needs of the society and the market, make people feel better. Lyreco employees, indeed, feel more useful to society and to the future of their children, and of future generations in general, thanks to the actions done by the company they work for.

“Knowing that Lyreco is sensitise about actual themes of sustainability helps me to work better; in the working routine, having this kind of CSR practices, it helps to feel better: certainly, profit is still the fundamental component, otherwise we could not have a salary, but working for a company like Lyreco makes me feel part of the world, involved in current matters, as well as it makes me feel that I am contributing positively” (Employee n.1).

“Working for a company that is attentive towards the environment and CSR current matters in general is nice: it makes me feel more useful for the society” (Employee n.2).

“Lyreco is implementing a series of CSR activities that can involve employees. For instance, in March, we are going to plant some trees at Parco Nord, because we have calculated our CO2 emissions and we want to compensate them, since we are trying to achieve the circular economy. We have asked employees who would have wanted to participate, and everyone is enthusiast” (Employee n.3).

4.2.5.2 HRM sustainable policies

On the other hand, HRM sustainable policies are relevant because they improve Lyreco as a place to work. It emerges that people feel considered by the company, and this make them work better because they go to work happy; besides, the attention that Lyreco has for them, make them feel more motivated and productive. Everyone claimed that they

feel very motivated at work and that these kinds of policies have a significant influence on that.

“In Lyreco the person has always been at the centre, and I have always appreciated it. Moreover, the implementation of HRM sustainable policies have greatly simplified my life, especially with regards to agile working. Lyreco always makes me feel good, it makes me come to work happy and involves me in CSR initiatives that make me feel useful to the whole society” (Employee n.2).

“In Lyreco the employee is at the centre: they try to meet everyone’s meet. Moreover, we have a lot of benefits as employees that many other companies do not offer. Therefore, Lyreco’s main goal is the wellbeing of its employees: they do small actions every day, but these make you feel good and appreciated. They are attentive to everyone’s needs, even the ones that do not concern job, and try to help. There is a familiar atmosphere, and it is positive, it makes me want to remain here” (Employee n.3).

“Lyreco is really attentive to people’s wellbeing. All these initiatives, like for instance the flexible hours, simplify employees’ life and this is very important; they also contribute in creating a pleasant work environment which is crucial in my opinion because we spend eight hours every day at work” (Employee n.4).

“All these practices give the idea that the company cares about you, and you are not merely a number. Lyreco tries to meet all my needs and to make me feel better, with many small actions that actually make the difference. They make me feel more motivated and make me come to work happy” (Employee n.5).

Lyreco is attentive towards its employees. Accordingly, the mindset driving Lyreco in implementing HRM sustainable policies is that when there are policies addressing the wellbeing of employees, these latter will be happier, more satisfied, and therefore more motivated and productive.

Therefore, as it can also be deducted from the analysis, they are implementing such actions: they understand the value of employees and do not want to lose them. Indeed, there are projects aimed at increasing the wellbeing of the workers.

4.2.6 Involvement of employees

It emerges that thanks to the many initiatives engaging employees, together with internal communication, the employees feel involved in CSR activities and in the life of the company in general. All these practices have positive consequences for the company.

“Lyreco for education initiatives, as well as the many events organized by HRM Office, are moments in which people can feel the joint participation with their colleagues, and they enjoy it” (Employee n.3).

“There are many moments in which the possibility to participate in the company’s life is granted. Even if they are all small initiatives, small things, all together can make the difference because they make you feel part of something bigger” (Employee n.4).

The feeling of involvement is quite essential; indeed, an employee who feels involved will be more motivated and engaged, more productive, as well as more loyal to the company.

4.2.7 Effects on turnover and absenteeism

CSR, and particularly HRM sustainable policies have a relevant impact on turnover and engagement.

“In the idea of changing job, working for a company which does not have this kind of sensitivity towards CSR themes would be very sad. I think that we, as a society, cannot afford anymore not being sensitive to such matters” (Employee n.1).

“I am really attached to the company that has always made me feel comfortable and part of a family; it would be hard to change job. Moreover, Lyreco has all these benefits, especially the ones implemented by the HR department, that make it a really good job place, and if another company does not have them, it would discourage me from changing” (Employee n.2).

“I am really happy to work for Lyreco, as well as satisfied. In my opinion, all these initiatives make the working reality more liveable, and also make employees more productive, so they are a disincentive in changing job” (Employee n.3).

“The attention Lyreco has for employees together with the implementation of HRM sustainable practices are an incentive to remain in the company, even if I would be offered a higher salary, because a pleasant work environment like this is more important in my personal opinion” (Employee n.4).

“I think that when people consider a new job opportunity, salary it is not the only factor. The company environment and how it makes employees feel are important too; and when people find an entity like Lyreco, that makes them feel part of the company, like a family, they are not willing to change” (Employee n.5).

In addition to employees’ declarations, the author is going to analyse the data of Lyreco Italy concerning employee turnover and employee absenteeism in 2017, 2018 and 2019. The choice of examining only the last three years can be reconducted to the fact that these years are the ones in which Lyreco’s policies have been implemented most. These two parameters are chosen because they are the ones used by Lyreco to verify the effectiveness of its policies on the ‘social’ field.

With the data gathered, the author has calculated the annual turnover rate for the years considered through this formula:

$$\text{Annual turnover rate \%} = \frac{\text{Number of employees who left}}{(\text{Beginning} + \text{ending number of employees})/2} \cdot 100$$

The results are 15,06% for 2017, 14,41% for 2018 and 10,59% for 2019. These demonstrate a decrease in turnover rate, especially between 2018 and 2019.

Concerning absenteeism, the data are the following:

- 2017: 3,7% of which 1,8% for medical reasons
- 2018: 4,6% of which 2,3% for medical reasons
- 2019: 5,0% of which 2,4% for medical reasons

Lyreco managers themselves were not able to explain the increase in absenteeism rate. It could be that the policies illustrated above are not so consistent in reality. Otherwise, it might be because these kinds of policies have been implemented recently, and therefore it is soon to have clear data results.

Nevertheless, the rapid decrease in turnover rate seems promising; however, the company is just at the beginning in its CSR path and everyone interviewed has underlined the importance of continuing in this way.

Finally, all the interviewed ones have declared to be very motivated in their job and that working in a healthy environment for a company that cares about employees is a determinant factor in that.

4.2.8 Summarizing the findings on employees

From the interviews, it emerged that Lyreco's employees are happy and satisfied.

Certainly, the author of this Master Thesis did not expect employees to give a bad image of the company, however, their feelings seem genuine because of the enthusiasm they demonstrated in describing they job place and the many additional details they talked about, even if they were not explicitly required. The author tried not to intervene much during the conversation and to let the interview to talk as much freely as possible.

The role of CSR and HRM sustainable policies is pointed out as important by everyone interviewed, as well as indicated as factors influencing their wellbeing and opinions. Particularly they enjoy being part of a company which is becoming more sustainable from an environmental view, because they increase their self-esteem: they feel more useful for society. At the same time, also HRM sustainable policies are relevant: employees feel considered by the company, which involves them in CSR activities and also creates a pleasant atmosphere at work.

Nevertheless, it is relevant to underline that the need to increment this kind of policies is highlighted by all the employees interviewed. Lyreco has developed a lot of its CSR and

HRM sustainable practices in the last few years, however, they need to continue to implement them according to all the five subjects.

For instance, the employee n.1 emphasizes the need for more local actions: indeed, even if initiatives to help children in less developed countries are remarkable, it would be good to contribute also to the society in which the company is set, and the employees live.

These could be the reason behind the fact that data do not entirely match with employees' feelings and mood; Lyreco's workers seem to be happy about the reality they work in, however, they may be conscious about the initial phase of these kinds of policies. Nowadays, people are more and more involved in CSR themes, not only in their job place but as citizens; employees want to work in businesses that care about these matters.

In conclusion, from the analysis of this company, the relevance of CSR and HRM sustainable policies emerged. They are no longer an added factor, but something that employees want and expect from companies; people appreciate them because it makes them feel contributing to the improvement of current problems. Furthermore , the policies directly addressed to employees make them feel considered by companies, with an increase in motivation, productivity and engagement as a result.

4.3 Customers

The second part of the analysis concerned clients of the same company, to have a view of the same policies and initiatives from two different perspectives.

4.3.1 Lyreco's CSR policies

The first questions concerned the knowledge of Lyreco CSR and its influence on the customers themselves. Indeed, even if the focus is mainly on HRM sustainable practices, they are part of the bigger framework of CSR; therefore, the analysis of it is of the utmost importance.

There is not a clear idea about what CSR means, especially when it comes to the analysis of the supplier. This is consistent with previous researches findings, according to which only 1 out of 3 people are aware of CSR and its meaning (GlobalWebIndex, 2019).

Indeed, the interviewees 2, 3 and 4, answered 'no' to the question 'do you know the CSR policies implemented by Lyreco?'. Nevertheless, deepening the matter, it emerges how Interviewees n. 2 and 4 not only know such policies, even if not in detail, but they also consider them important. They just did not classify such activities under the 'CSR' label immediately, since they have a not a clear idea of them:

"I do not know precisely what kind of activities they do in their CSR, but I know that they are always very attentive. In their catalogue, green products are always highlighted. Besides, talking with our sale referent, it comes out how the company is always attentive. So, both looking at the catalogue and talking with the referent, it can be perceived an interest in such themes" (Customer n.2).

"We know Lyreco green products, the fact that they have adopted electric delivery van and their policies to reduce their environmental impact" (Customer n.4).

With regards to Customer n.3, he just knows the 'green product' line because it is of great interest for its own company.

On the other hand, Customer n.1 affirmed to know Lyreco's CSR policies superficially.

“We partially know Lyreco CSR policies because their sale agents update us about them (Customer n.1).

The only one who had a clear idea of CSR was the Customer n.5, who represents a company which has very well-developed CSR policies.

“We are familiar with Lyreco CSR policies because we read their CSR report, not only for our own interest but also because we have ethical certifications to respect” (Customer n.5).

This affirmation is an example of the concrete application of theoretical findings on the matter, according to which the whole supply chain is adopted as an crucial parameter by administrations awarding ethical certifications (Rossi, 2017).

The findings suggest that Italian companies are becoming more aware of such themes and they are implementing CSR, however, they are still in the initial phases. There is still not a universal framework which classifies CSR activities, and this contributes to confusion in identifying them. Furthermore, it emerges that such companies take more attention to their own actions, in order to implement their own CSR. Consequently, they are more attentive to those aspects of their suppliers who help them achieve their objectives, rather than to all actions and policies.

Nevertheless, there is an interest towards Lyreco CSR policies, and in general towards suppliers' actions; indeed, even if most of the interviewees have a vague idea of them, they think that suppliers' influence their own company.

It is interesting to notice that Lyreco CSR policies do not affect all their customers in the same way. Every company has a different perception of them and therefore, it is influenced differently.

According to Customer n.1, Lyreco CSR policies affect their own: knowing Lyreco CSR policies is helpful because *“we can take our cue from our suppliers” CSR.* (Customer n.1). Nevertheless, it is the only company in which Lyreco CSR policies and the 'green products' offered are not a discriminating factor in choosing suppliers.

A relevant finding regards the help that Lyreco, especially with its 'green products', gives to its clients in building their own CSR.

"Having a supplier that is sensitive to environmental issues and that also offers green products is a great advantage, because it helps us to implement our CSR decisions, to pursue our CSR goals and so to improve our performance" (Customer n.2).

"For the past few years, we have been turning to products that are not made in plastic or that have a lower environmental impact. In order to achieve this goal, we need partners that can help us do that and Lyreco is undoubtedly one of them" (Customer n.4).

This is a factor that makes most clients choose Lyreco over other competitors, even if such products cost a little bit more, as it will be better analysed later in the chapter 'willingness to pay a higher price'.

"Their availability of green products and their environmental attention, as well as their innovation and readiness in such field, are factors that direct our purchasing choices towards them" (Customer n.2).

"The green solution offered by Lyreco make us choose them because they help us to follow our CSR guidelines and achieve our goals. They practically help us implement our CSR, and this certainly affects our buying decisions" (Customer n.3).

"Lately, our purchasing choices have been more and more focused on sustainability which influences our purchasing choices. Lyreco is a historical partner, but we have privileged them also because they continuously innovate and enlarge the eco-friendly range of products" (Customer n.4).

Therefore, it emerges that Lyreco CSR actually has an impact on their customer, especially with regards to the environmental policies.

Moreover, it appears that there is a growing interest in supplier policies: companies are aware that CSR is not delimited to their own activities but to all the supply chain.

“We are trying to get a green supply chain: in our production, we have a series of indication aimed at reaching this goal, we are vertically integrated, and we are cautious about everything, from production to sales. Hence, also having green suppliers is of the utmost importance” (Customer n.3).

All these findings highlight the initial phase that most of the Italian companies are experiencing in the CSR field. Firms are more focused on the development of their own policies, and therefore look for suppliers who can support them in this phase. However, they are developing fast, and there is a constant growth in the interest towards policies applied by business partners, in order to have in the future a complete sustainable supply chain.

Furthermore, the importance of communicating systematically CSR policies and initiatives undertaken by the company to costumers emerges. Indeed, even if costumers care about them, they do not have a clear idea of what a supplier actually does regarding this matter, nor they are informed. Hence, it emerges how the company should be proactive and communicate to the consumers all its innovations in the CSR field, having them such an impact on customers. This is in line with the general trend emerging from the theoretical background: indeed, it was highlighted how costumers presume that the company is not adopting CSR policies if not informed of the contrary (GlobalWebIndex, 2019).

4.3.2 Lyreco HRM sustainable policies

With concern to the HRM sustainable policies and the ‘social’ part in general, it emerges that they are not very well known.

Indeed, only interviewees n.1, n.3 and n.5 have a knowledge of Lyreco CSR policies that are directed towards their employees. The first two have a superficial knowledge of them through their relationship with sales agents:

“Since we have a quite close, relaxed and confidential relationship with Lyreco sale agents, we learn about their HRM sustainable policies through them: they tell us the activities carried out by Lyreco” (Customer n.1).

“We have a close relationship with our Lyreco representative, so we know some of the benefits they take advantage of as workers” (Customer n.3).

Only the last one has read Lyreco CSR report systematically and have an in-depth knowledge of all the principle followed and of the actions also done in the HRM sustainability field.

It is also clear how HRM sustainable policies have less influence on customers than the ‘environmental’ actions. Only for the Customer n.5 HRM sustainable policies have a relevance in their choices: indeed, when choosing a partner, they consider they whole CSR, including those actions directed towards employees:

“In selecting our suppliers, we consider their CSR policies. The fact that Lyreco is very keen on this kind of actions contributed to our choice” (Customer n.5).

It emerges distinctly how this kind of actions is often given for granted since the company sells product considered ‘green’. It is assumed that a company with such attention towards environmental themes is also attentive towards its own employees, because TBL parts are often developed together contemporarily.

“I do not know anything about Lyreco HRM sustainable policies, but seen their personality and their approach towards environmental themes, I suppose that they also have particular attention towards their employees, and social themes in general” (Customer n.2)

However, this may be due to the initial phase of the CSR development of the companies interviewed: indeed, the interviewed n.5 who demonstrated great attention towards such themes, is also the one who belongs to the company with the most developed CSR.

There is, in fact, an interest in such policies. As for CSR policies, according to Customer n.1, also Lyreco HRM sustainable policies may be an inspiration for their own HRM sustainable policies.

“It is interesting to know their HRM sustainable policies because we can make a comparison with the actions we are currently implementing” (Customer n.1).

Moreover, both interviewees n.3 and n.4 have manifested the willingness to know more about them:

“I do not know Lyreco HRM sustainable policies, but I will have to do some in-depth analysis because it is a gap that I should overcome” (Customer n.3).

“We would like to do some in-depth analysis about suppliers’ CSR, because sustainability is not only about environmental actions but also about how a company operates as a whole. In the future, it would be nice to have also a code of ethics for suppliers to sign off on” (Customer n.4).

Hence, HRM sustainable policies are often unknown not for lack of interest, or not because they are considered irrelevant, but because of the lack of time. Both interviewees n.2, n.3 and n.4 have claimed that the lack of time is the main reason why they still do not know in detail Lyreco HRM sustainable policies.

4.3.3 Willingness to pay a higher price

Another aspect that deserves investigation is the willingness to pay a higher price for products that are considered sustainable.

As it has been seen, Lyreco sells ‘green products’ which have a lower impact on the environment; however, they usually cost more than the ‘not green’ alternative. It is interesting to examine whether customers are compliant to spend more on such goods, because it is a hint of their perception of them, and therefore of the policies behind them, as well as of their attention towards CSR themes.

From the interviews carried out, it emerges that not only all the companies are willing to spend more for sustainable products, but they are already paying more for them; making such choices it is already part of their CSR actions.

“We pay a higher price for sustainable products because it is part of our commitment to reduce our ecological footprint, to try to contribute a little bit to the improvement of the conditions of our planet” (Customer n.2)

Besides, it is underlined how these are not costs but investments:

“We spend more, both for the products because we try to choose the most sustainable ones that actually have a higher price, and for internal policies; nevertheless, they are investments and not costs. We invest in energy efficiency, in pro-personnel initiatives because we believe that staff is the most important force, and in many other fields; and we do that because in the end we get many benefits” (Customer n.5).

Finally, Customer n.4 also hopes for a decrease of sustainable products' price in the future, until when they will become cheaper than 'not green' alternatives:

“At the moment the products that concern sustainability have higher prices, so we are spending more. Nevertheless, we hope that sustainability will reach a level in which it becomes less expensive. We wish that being sustainable will be actually convenient: if not for the fact that sustainable products' production costs less, because such goods are less impacting and therefore they have lower externality costs” (Customer n.4).

4.3.4 Summarizing the findings

	1	2	3	4	5
Knowledge of Lyreco's CSR policies	✓	✓	✓	✓	✓
Lyreco CSR policies influence them		✓	✓	✓	✓
Knowledge of Lyreco HRM sustainable policies	✓			✓	✓
Lyreco HRM sustainable policies influence them					✓
Willingness to pay a higher price for more sustainable products	✓	✓	✓	✓	✓

Table 3: Findings on consumers

5 Discussion and Conclusion

This chapter aims at summarising all the information gathered in order to verify the proposition formulated in the theoretical analysis, and afterwards to answer the research question. In conclusion, the limitations of the study will be identified, managerial implications and suggestions for future studies will be introduced.

5.1 Proposition check

After the analysis of interviews results, it is relevant to compare them with the propositions articulated to verify if they are confirmed or not. Indeed, propositions are strictly connected to objectives and are helpful in answering the research question.

Proposition 1: *HRM has a central role in implementing CSR.*

This proposition has been confirmed through the empirical analysis. As it is explained in the chapter 2.2.3 that concerns the role of HRM, it has a central role in implementing CSR initiatives of the company. Notably, in the considered company, the CSR function is managed, developed and implemented by QSS and HRM jointly.

These findings are coherent with the theories describe above, according to which “the very nature of HRM allows the department to have an impact on the design and the implementation of the company CSR practices” (Ramus and Steger 2000; Daily and Huang 2001; Vickers 2005; Jabbour and Santos 2008; Preuss et al., 2009; Guerci and Pedrini, 2014:1790).

The HRM office deals with the ‘social’ part of the TBL model, handling welfare, agile working and all the initiatives addressed to employees, and all the activities linked to Lyreco for education. It manages employees, develops HRM sustainable policies for them, and involves them in the CSR activities of the company.

The two offices, QSS and HRM, are independent but have a continuous confront about the implementation of CSR policies, in order to have a balance between the different part of TBL model. This underlines how both the offices have power in CSR matter.

Therefore, HRM department has a crucial role in implementing a company's CSR policies.

Proposition 1a: *HRM has a dual role in CSR: execute CSR policies for employees and manage workers to do their job according to the company's CSR policies.*

This proposition is strictly linked to proposition 1, because it deepens the kind of role that HRM has in implementing a company CSR. It has been confirmed through the empirical analysis. Indeed, not only do the HRM department develops policies and initiatives for employees, but it also informs them about the company's CSR in general through a newsletter. In fact, communication office is managed by HRM, and its task in the CSR field are numerous: the internal communication facilitates employees doing their job in conformity with the company CSR principles. Furthermore, it takes care of involving employees in CSR initiatives.

This function is of the utmost importance because the company is composed by the people that work for it and without their contribution it would be impossible to carry on all the company's initiatives, and the firm would lose in credibility.

This is consistent with the duality of the role of HRM emerging from the theoretical background. Accordingly, HRM is responsible for managing sustainable practices addressed to employees (Cohen et al., 2012; Ehnert et al., 2013; Guerci and Pedrini, 2014; Macke and Genari, 2018); at the same time, it supports CSR activities because it is "through an organisation's employees that actual corporate social responsibility manifests in everyday activities of an organisation" (Bučiūnienė and Kazlauskaitė, 2012:6).

Proposition 2: *Employees are positively influenced by CSR policies and HRM sustainable policies.*

This proposition has been confirmed through the empirical analysis, as examined in chapter 2.2.5. Employees feel more useful for society if the company they work for implement actions which have a positive impact outside the company; both the environmental and the social part of the TBL models are considered relevant by workers' perspective in this sense. In particular, the fact of being involved in the execution of such policies make feel employees that they are contributing to solve nowadays matters linked with CSR. This is consistent with the Social Identity Theory, according to which "individuals derive part of the identity from the group to which they belong" (Tajfel and Turner 1985; Gazzola, 2014:12). Therefore, working for an organisation implementing CSR make employees feel better, because they think it gives a higher impression of them outside the company.

Furthermore, working for a company executing HRM sustainable policies have a positive influence on employees. According to research, employees are "attracted to, satisfied with, and committed to socially responsible organizations" (Stites and Michael, 2011; Valentine and Fleischman, 2008; Farooq, Rupp and Farooq, 2016:954). The results of the case study research are aligned with previous research. All the interviewed have affirmed that due to such initiatives they feel more appreciated by the company, as well as involved. This feeling helps them be more serene in both their professional and personal life; the company supports them and try to meet their needs, in order to simplify their life, and employees willingly go working. Accordingly, this helps them being calmer also in personal life, because job is an important component of everyone's life.

Proposition 2a: *There is a positive correlation between CSR, HRM sustainable policies and Employees Engagement.*

This proposition has been partially confirmed through the empirical analysis. Partially because measuring and examining employee engagement, as investigated in the theoretical part, is not easy being it a complex factor. However, according to the feelings

that employees have towards the company and in particular towards CSR policies and HRM sustainable policies, it can be reasonable to affirm that these latter have a positive influence on employee engagement.

Besides, also the findings concerning employee turnover and employee motivation, that will be exposed below, help sustain this theory; in fact, as it has been already stated, they are strictly interrelated. In particular, studies confirm that “CSR plays a critical role in influencing employee turnover through the mediation of employee engagement” (Lin and Liu, 2017:538).

Proposition 2b: *CSR and HRM sustainable policies may help companies reduce Employees Turnover*

This proposition has been confirmed through the empirical analysis. Indeed, all the employees interviewed affirmed that in the idea of changing job, CSR and HRM sustainable policies are relevant factors. Money is not the only discriminant when taking such a decision, but also the work environment and how a company deals with such themes are important.

Moreover, also numerical data have confirmed this trend, with a reduction of employee turnover from 15,06% in 2017 to 10,59% in 2019, with a correspondence between the decrease of the employee turnover rate and the increment of CSR and HRM sustainable policies.

These results are in line with previous research: a study conduct in 2019 has found out that adopting CSR initiatives, as well as implementing HRM sustainable policies, can reduce employee turnover (Vitaliano, 2010).

Proposition 2c: *CSR and HRM sustainable policies can affect positively Employees Motivation.*

This proposition has been confirmed through the empirical analysis. All the employees interviewed affirmed to be motivated in their job. CSR and HRM sustainable policies seem to have a significant influence on that feeling. Accordingly, the fact that the company is flexible concerning employees' needs, not only through the specific policies and initiatives but in general as a company natural attitude, increment workers' motivation. These findings are consistent with the ones of previous studies: CSR and especially HRM sustainable policies have been found positively interrelated with employee motivation (Skudiene and Auruskeviciene, 2012; Chaudhary et al., 2015).

Furthermore, the feeling of being involved in the company is also a factor helping to increase employee motivation, and the engagement in CSR activities contributes. Accordingly, workers' have a better consideration of a company which has clear internal communication with them about the activities carried out, both in general and in the CSR field. This helps them work better in their opinion.

Proposition 3: *Customers care about CSR, HRM sustainable policies, and are influenced by it in their choices.*

This proposition has been partially confirmed through the empirical analysis. Indeed, customers are becoming more and more aware about CSR, and this is a factor considered by most of the interviewed ones. However, it is not the only one; many other elements can affect consumers, including marketing campaign and prices. In particular, in the B2B field, a relevant factor contributing to the attention towards suppliers' CSR is the willingness to build up an ethical supply chain (Raman, 2011), also because Italian consumers (91%) are becoming more attentive to it (Santini, 2018; LifeGate, 2019).

This positive trend about the consideration of CSR is confirmed by the willingness to pay more for products that are regarded as sustainable. All the five customers interviewed

affirmed that they are already paying more for such products; nevertheless, most of them underline how they consider it not an overprice, but an investment they are making. This result confirms data about Italian consumers (Santini, 2018).

Nevertheless, with concern to HRM sustainable policies, they actually do not have an influence on consumers that are still more focused on CSR in general. They usually do not consider the various aspects related to a company's CSR policies, and if they do, the focus is more on the environmental part of the TBL model. However, consumers seem to become more aware also about HRM sustainable policies, even if they do not investigate them deeply. They often assume that a company with strong CSR policies will also develop policies addressed to its employees. Nevertheless, customers feel the need to fill this gap soon in the future.

Consumers are starting to understand the importance of people in the CSR field, which cannot be limited to environmental actions anymore.

This is in line with the Istat data of 2019: accordingly, less than 40% of the companies considered check the wellbeing of their suppliers' employees (Istat 2019), however, the concern towards such themes is growing (Istat, 2019).

Proposition 4: *Italian companies are implementing their CSR policies every year, including HRM sustainable policies.*

This proposition has been confirmed through the empirical analysis. Indeed, it can be observed that both the company used for the case study and its businesses customers are developing their CSR policies. This finding is consistent with Istat data according to which there is improved attention towards social and environmental sustainability from Italian companies (Istat, 2019).

Most of them are still in their initial phase, with a not totally clear idea about the meaning of CSR; nevertheless, they are putting much effort in this field, as the

willingness to spend more in products considered sustainable demonstrate. They are trying to find partners that can help them continue increasing their own CSR actions. They also feel the need to be more informed about the matter, not only because it something required by society, but also because everyone has understood the importance of it.

Nevertheless, with concern to HRM sustainable policies, there are not many data or findings confirming or dismissing the hypothesis of its implementation; it is reasonable to assume that with a major attention towards CSR themes, they will also be considered and developed. However, these findings reflect the initial phase of most of the Italian companies in the development of CSR matters: they are more focused on those actions that have an impact on the outside, rather than on the inside, namely on employees, even if they are aware of the need of such actions and they are going in this direction.

Propositions		Confirmed	Interviewed who confirm it
1	<i>HRM has a central role in implementing CSR.</i>	✓	Employees: 3,4
1a	<i>HRM has a dual role in CSR: execute CSR policies for employees and manage workers to do their job according to the company's CSR policies.</i>	✓	Employees: 2,3,4
2	<i>Employees are positively influenced by CSR policies and HRM sustainable policies.</i>	✓	Employees: 1,2,3,4,5
2a	<i>There is a positive correlation between CSR, HRM sustainable policies and Employees Engagement.</i>	Partially	Employees: 5
2b	<i>CSR and HRM sustainable policies may help companies reduce Employees Turnover.</i>	✓	Employees: 1,2,3,4,5
2c	<i>CSR and HRM sustainable policies can affect positively Employees Motivation.</i>	✓	Employees: 1,2,3,4,5
3	<i>Customers care about CSR and are influenced by it.</i>	Partially	
3	<i>Customers care about HRM sustainable policies and are influenced by it.</i>	X	Customers:5
4	<i>Italian companies are implementing their CSR policies every year, including HRM sustainable policies.</i>	Partially	All companies analysed.

Table 4: Propositions and findings

5.2 Answering the research question

The comparison between the propositions formulated in the theoretical part with the empirical findings is preparatory for giving an answer to the objectives and to the research question introduced at the beginning of this Master Thesis.

The first objective referred to a better understanding of the relationship between employees and CSR, as well as customers and CSR. In order to achieve that, the concept of CSR and the most important theories on it have been introduced, to have a clear background of the topic. Afterwards, the multiple aspects linking CSR and employees have been deepened. Finally, also the factors influencing the relationship between CSR and customers have been analysed, emphasizing data on the topic.

Thereafter, with the aim of achieving the second and the third objective, a case study research has been introduced. A company that has average CSR and HRM sustainable policies has been chosen in order not to jeopardize results by examining a company that has very developed CSR and HRM sustainable policies, and it is known for that.

Both the perspectives of internal employees and customers have been given in order to have a full framework of their impressions of the actions, initiatives and policies studied. This allows to answer the research question:

“How do human resources management’s sustainable policies affect employees and customers in the framework of CSR?”

HRM sustainable policies have an important influence on employees. They are positively affected by such initiatives because they perceive them as a way of the company to take care of themselves. The implementation of HRM sustainable policies hugely impact their way of working and their attitude towards the company: they are happier and more flexible. HRM sustainable policies increase the wellbeing in a job environment. Indeed,

HRM sustainable policies have been found positively correlated to employee motivation rate and negatively to employee turnover rate; besides, they are also positively associated with employee engagement.

Concerning CSR in general, it also has a positive influence on employees; working for a company that carries on such initiatives make workers feel more useful for the society, as well as more useful while they are doing their job. Nevertheless, in order to achieve such results, the internal communication of CSR activities and the involvement of employees on them are crucial.

On the other hand, consumers are less affected by HRM sustainable policies; they are more focused on the environmental impact of a company. Consumers are becoming more aware of CSR and TBL dimensions: they are deepening the matters, and it is reasonable to assume that in the near future they will take into consideration all the TBL parts, and HRM sustainable policies will acquire a considerable weight in consumers' choices.

However, CSR in general has a relevant impact on customers, who are becoming more aware about the need of such policies, and the power that they can have through their choices. They are realising that they actually influence the market, and that they are responsible for the impact on the environment and on the society of their own choices. For this reason, they are also becoming more willing to spend more for products that have a less impact on the environment and on the society.

5.3 Limitations of the study

This study has some limitations on the applications of the findings. Firstly, the research was based on one company. Even if the firm object of the study has been carefully chosen, using an international one operating almost all over the world, with average CSR and HRM sustainable policies, the translation of the results on a general basis or on another company should be done carefully. Indeed, the result can be certainly applied out of the company analysed, however, each firm develop and applies its own CSR and HRM sustainable policies, that may not totally coincide with the ones of the company considered in the case study research.

Furthermore, the analysis has been conducted through semi-structured interviews. The benefits of this method, as extensively explained in the third chapter, lie in the possibility to have opinions, views and insights of the interviewees, which were considered relevant for the purposes of this Master Thesis. Nevertheless, this choice leads to two limitations: first, the dimension of sample is small and therefore not so representative. Indeed, the small amount of time available to develop the research, as well as the need of a company that would be willing to let both its employees and customers being interviewed, have determined the small dimension of the sample of the study. Moreover, the choice of a qualitative method of research makes it difficult to measure the results of this study in a statistical way.

Finally, another significant limitation lies in the fact that employees may be not completely comfortable talking about their employer; in order to mitigate this limitation, anonymity has been granted to all the interviewed. Nevertheless, seen the small dimension of the sample, this factor may have affected employees' answers. However, they were all very in line and seemed sincere during interviewees; furthermore, since the meeting with all the five employees took place in the company, the author had the possibility to verify part of the truthfulness of their testimony.

5.4 Managerial implications

This Master Thesis objective was to analyse the influence of HRM sustainable policies, and of CSR in general, on employees and customers. Seen the results of the analysis, some findings may be useful to managers who deal with these matters.

Firstly, the beneficial effects that HRM sustainable policies have on employees, together with CSR initiatives. Particularly, the effects on employee engagement, employee turnover and employee motivation are really interesting: companies are struggling to get better results in these rates, and this could partially represent a solution. Nevertheless, employee involvement in all kind of CSR policies is crucial in order to achieve such desired results; accordingly, CSR can be a key driver for employee engagement, employee turnover and employee motivation only if it is embedded in the organisation (Glavas, 2012).

Internal communication has an essential role in that: a proper communication of HRM sustainable policies and all the other CSR initiatives is fundamental for making the employees feel part of the company.

Furthermore, the effects of CSR on customers is an indicator of market appreciation of companies' efforts in that field. The decision to spend more on products that are considered sustainable showed by all the consumers interviewed is a hint of the fact that companies should implement their CSR initiatives. However, also for customers, communication is a crucial component. Indeed, they care about CSR policies, but usually they are not very well informed, meaning that it still a responsibility of the company to make its customers aware of the policies, initiatives and actions that they are undertaking in the CSR field.

5.5 Suggestions for future studies

The starting point of this Master Thesis was a gap in the research concerning HRM sustainable policies. This study has given a contribution to the analysis of the effects that HRM policies have on employees, by highlighting the many positive effects that such initiatives have on employees, directly and indirectly. In addition, this study reconfirms how CSR policies in general influence positively both employees and customers, with a market awareness about the need for CSR constantly growing.

Nevertheless, it would be interesting to investigate the benefits of HRM sustainable policies also on a financial level. Indeed, still nowadays the costs linked to CSR are often regarded as useless expenditures, for which the company has not a monetary return; however, these costs should be considered as investments, seen the many positive consequences they have. Accordingly, the financial benefits of CSR have already been proven in general, nevertheless, it would be interesting to study the monetary benefits linked to HRM sustainable policies in particular.

Furthermore, employee engagement, employee motivation and employee turnover has been used to evaluate the phenomenon, but it would be interesting to study the topic from different perspectives such as, for example, employee commitment, job satisfaction or productivity.

Finally, as already explained, the choice of focusing on only two stakeholder was not casual; nevertheless, the importance of taking care of all the stakeholder of a company emerges through stakeholder theory, therefore it would be interesting to examine the matter also from other stakeholders' perspective, to see the influence that HRM sustainable policies, as well as CSR, have on them.

6 Appendix

6.1 Employees Interview Guide

- Background questions
 - How long have you been working for Lyreco?
 - What is your current role?
- Core questions
 - Do you know the CSR policies implemented by Lyreco? How do you know them?
 - What do you think about them? Do they impact you and/or your way of working somehow?
 - Which kind of HRM sustainable policies does Lyreco implement? (Namely those initiatives of CSR addressed employees)
 - What do you think about them? Do they impact you and/or your way of working somehow?
 - Do you feel involved in CSR policies? If not, would you like to?
 - Is there something that you want to add about?

6.2 Customers Interview Guide

- General data:
 - Position and Unit
- Background questions
 - How long have you been a customer of Lyreco?
- Core questions
 - Do you know the CSR policies implemented by Lyreco? How do you know them?
 - What do you think about them?
 - Talking in general, does CSR affect your choices?
 - Would you be willing to pay a higher price for CSR?
 - Do you know Lyreco's HRM sustainable policies? (Namely those initiatives of CSR addressed employees)
 - What do you think about them?
 - Do they impact you?
 - Is there something that you want to add about?

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