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The Use of Impressionistic Tools in a Structural Vacuum: A Grounded Theory Study on Corporate Philanthropy

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Master's Thesis

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2013

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Abstract

This classic grounded theory study reflects companies work with corporate philanthropy (CP), and has a specific focus on companies with Swedish roots who are operating in South Africa. The theory illustrates how the companies perceive themselves to be forced to engage in CP, and their main solution to this problem is trying to optimise their CP work so it benefits both themselves and their beneficiaries. The companies are operating in a structural vacuum with regards to their CP work, and consequently, they make use of impressionistic tools in their attempt to optimise the work. There is arguably a need for companies to adopt a more strategic approach. The empirical data is collected from semi-structured interviews with companies during 2012.

Keywords: Corporate Philanthropy, Grounded Theory, Impressionistic Tools, South Africa, Structural Vacuum, Strategic Approach & Swedish Companies

Acknowledgments

I would like to thank many people who have supported me on this journey.

It gives me great pleasure in acknowledging the support and help of my two supervisors; Professor David Lincoln and Professor Owen Crankshaw from the Sociology Department at the University of Cape Town. Thank you for the guidance, the interesting discussions, and the support that you have provided me with during this process.

I would like to express my gratitude to Helen Scott, a fellow of the Grounded Theory Institute who has guided and inspired me greatly during this journey.

I am sincerely grateful to the research participants who took the time to participate in this study.

It is with immense appreciation that I acknowledge the support of my friends, who have inspired and supported me throughout this process.

Finally, I would like to thank my dear family. Your love, encouragement and support made this journey possible.

Table of contents

1. Introduction	6
2. Methodology	8
2.1 Objectives	8
2.2 Deciding on a suitable methodology	8
2.3 Grounded theory	9
2.3.1 Choosing between versions of grounded theory	10
2.3.2 Grounded theory elements	11
2.4 Applying grounded theory	12
2.4.1 Preparation for research and data collection	12
2.4.2 Analysing Data	14
2.4.3 Emergent concepts	16
2.5 Research Ethics	18
3. Theory	20
3.1 Context	20
3.2 Compliance	20
3.2.1 Triggers	20
3.2.2 Regulatory framework	21
3.2.3 External triggers	22
3.2.4 Internal triggers	22
3.2.5 Personal trigger	23
3.3 Optimising	24
3.3.1 Altruistic objective and self-interested objective	24
3.3.2 Need based engagement	25
3.3.3 Self-interested activities	27
3.3.4 Mutualising	29
3.4 Impressionistic tooling	30
3.4.1 Delegating	32
3.4.2 Self-confidence	33
3.4.3 Hands-on Ensuring	34
3.5 Direct and indirect actors	35
3.6 Summary of theory	36
4. Literature review	37
4.1 Lack of strategies and M&E	39
4.2 Applicable methods for strategy building and M&E	40
4.2.1 Collaboration	45
4.2.2 Women empowerment	46
5. Discussion	48
5.1 Theory and literature review jointly	48

5.2 Concepts	50
5.3 Evaluation of the theory	50
5.4 Limitations	50
5.5 Recommendations for further research	51
6. Conclusion	52
7. List of references	53
7.1 Electronic references	54
7.2 Personal references	56

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1. Introduction

This study concerns companies work with corporate philanthropy (CP), and has a specific focus on companies with Swedish roots who are operating in South Africa. Today, it is a general expectation that companies adopt CP work. Hence CP has become a widespread trend amongst companies around the globe. In the context of South Africa, pressure from the government has been an added reason as to why companies operating in the country are engaging in CP. The South African democratic government has in an attempt to improve socio-economic injustices that the country is still struggling with, drawn attention to the private sector and pushed companies into adopting CP (Flores-Araoz, 2011).

The fields of CP lack research and especially qualitative research. With regards to companies with Swedish roots who are operating in South Africa and their work with CP, research is practically non-existent. The lack of research is quite startling since companies operating in South African did in 2010/11 spend approximately R6.2 billion on CP (Triologue, 2011, p. 5).

This research is an attempt to fill the gap of qualitative research in the field. By applying grounded theory (GT) to the research it will expectantly provide a broadened understanding of companies work with CP. The methodology has the potential to generate some innovative theories in the field of CP. It can highlight unexpected, concealed patterns and it works well for less unexplored research areas (Glaser 1992, s. 25-26).

Internationally, CP is often defined as the activity in which companies give some of their profits towards philanthropic activities such as non-profit organisations and/or to projects that they themselves have initiated. In the context of South Africa, these activities are sometimes referred to as corporate social responsibility (CSR) or corporate social investment (CSI), however, the term CP will be used in this study. Staff will refer to staff who are working directly with companies CP work. At times, the term recipients will be used when referring to projects and/or organisations that the companies are supporting, and the term beneficiaries will refer to the actors whom the

support is ultimately aimed at. The research focus is on companies' work with CP, not the perspective of their recipients or their beneficiaries.

The study starts off by displaying the objectives of the research as well as an extensive description of GT as it plays a fundamental part throughout the research. After that, the theory will be displayed and there will also be a dense summary of it. This will be followed by a literature review that highlights some central theories in the field of CP. Finally, there will be a discussion of the findings from both the theory and the literature review and their implications. The discussion chapter will also highlight recommendations for further research and lastly a conclusion will be presented.

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2. Methodology

2.1 Objectives

- Present concepts that are of significance to companies with Swedish roots who are operating in South Africa in their work with CP;
- Illustrate a theoretical framework around these concepts.

2.2 Deciding on a suitable method

During the preparation phase of the research it became evident that CP is quite an unexplored research area. Concerning companies with Swedish roots who are operating in South Africa and their work with CP, research is practically non-existent. Additionally, there is a notable lack of qualitative research in the whole field of CP, which has opened up the opportunity for further investigation into whether something could be done in order to fill that gap. Yet many things had to be taken into consideration when choosing a suitable method for the research.

The subject was complex and it was fair to assume that the participating companies were interested in upholding favourable images of themselves. The companies could possibly have tendencies to glorify their CP work. Profit-driven companies are vulnerable to bad criticism and reputation is important, which could potentially create unwillingness for the companies to open up and be honest about their CP work. In order to avoid the potential problem of the companies “holding back”, quantitative methods did not seem like the best option. Even though a quantitative method, such as questionnaires, could potentially have resulted in more companies participating in the research, it would not necessarily bring about a deepened understanding of the subject. Gradually, it became evident that the research did in fact need a qualitative method and as already noted, a qualitative study was going to be a valuable addition to the field. After having established that, the search for a specific qualitative method began.

An ethnographic field study could potentially have been a suitable method. The companies would then have been observed and their work with CP would have spoken for itself. However, there would not be much action to observe, since the companies' CP work often takes place in front of the staffs desks. To do an evaluation of companies' CP

work was not the plan, hence visiting companies recipients and beneficiaries was not going to be satisfying either. Instead, there was a call for a method that could create understanding for companies work with CP; a method that was going to get under the surface of the obvious, and that was suitable for research areas that are less unexplored. GT eventually appeared to be a good choice. The methodology has the potential to generate some innovative theories into the field of CP, it can emphasise concealed patterns that are not at all expected, and it works well for less uncharted research areas (Glaser 1992, s. 25-26).

GT has been widely used in organisational qualitative research. GT has been a natural step for many quantitative researchers to familiarise themselves with qualitative research. Despite an increasing trend in qualitative research in the field of management and organisation, it is still a lack of scholars who receive substantial practice in qualitative research, as well as in GT, and who utilise it in their research (Locke 2001). GT is encouraged in organisational research since it can generate constructive discussions among people concerned around patterns that have been concealed in the theories, and ultimately generate positive change within the organisations (Länsisalmi, Perió & Kivimäki 2004, p. 243).

2.3 Grounded theory

GT is by now a well-established methodology and it has gained ground in a lot of academic disciplines. GT has received academic respect for being an inductive but nonetheless systematic methodology (Hartman 2001, s. 9). However there are ongoing debates in the academic world concerning what GT is and what it is not, as well as, what good GT is and what is not. This chapter will highlight these debates, and the choice amongst the different versions of GT in this research, then there will be an illustration of the methodology's various elements, and the last section will demonstrate how GT was applied in this research, as well as present an outline of the research ethics.

In order to understand GT, it is important to initially recognise the differences between descriptive, confirmatory, and explanatory research. Descriptive research regards observing and describing situations. Confirmatory research involves modifying theories and testing hypotheses from existing or new theories. Explanatory research, being GT, focuses on theory initiation and theory building (Onwuegbuzie & Leech 2005).

2.3.1 Choosing between versions of grounded theory

Barney G. Glaser and Anselm L. Strauss created GT as an alternative to the increasing trends within sociological research in the 1960's, namely to produce facts and test theories. Glaser and Strauss saw a need for researchers to generate theories on the data that they themselves had collected (1967, p. 1-2). The methodology has with time given rise to controversy in the academic world, even between Glaser and Strauss themselves, and the methodology has been divided into three main branches.

Glaser's style is the classical one; it emphasises induction and theory emergence (1978). Strauss has partnered up with Juliet Corbin and in the "Basics of Qualitative Research", one of the most read introductions to GT, the authors present a more rigid form of GT. The data collection and analysis is determined by already established conceptual systems. This version is usually referred to as Straussian GT (1998). It can be difficult to distinguish between classic and Straussian GT since they both, at least on a basic level, demonstrate the same research processes and the same terminology, such as, questions, coding, memos, constant comparison, and theoretical sampling, all of which will be further described below. Their differences are however evident when observing how the different steps in the research processes are performed, especially the coding process (Walker & Myrick 2006, p. 550). It can be argued that the classic approach offers abstract conceptualisation, whilst the Straussian version offers full description (Fernández 2004, p. 46). It is hard, if not impossible, to claim to have produced a GT study using both the work of Glaser and the work of Corbin and Strauss, since Glaser does not even acknowledge that Corbin and Strauss are doing GT (Hartman 2001, s. 11).

Kathy Charmaz provides a constructivist approach, which implies that the researcher believes and acknowledges that the concepts and theoretical patterns of thought arise from him/her own personal interaction in the research process (2006). Constructivist GT is fundamentally different from classic GT; it focuses on understanding how people construct their realities and it offers various perspectives. Classic GT focus is not on people, but on conceptualisation of the behaviours that they engage in (Breckenridge, Jones, Elliott & Nicol 2012).

Many researchers skip the challenge of choosing one GT style and instead handpick elements from each style without considering their conflicting elements (Breckenridge,

Jones, Elliott & Nicol 2012). The different approaches serve different purposes. Classic GT was used in this research. It is an approach that can help the researcher to avoid returning to preconceived ideas about the area of research. Classic GT is arguably the most challenging style to adopt, although it can generate both unexpected and interesting theories. The conceptualisation that classic GT offers seemed more appropriate for this research, it can generate a theory that is of value in the field of CP, and illuminates patterns that are not necessarily recognised by experts before (Fernández 2004, p. 46). Only material from Glaser, the collaborations of Glaser and Strauss before the separation, and scholars that unquestionably belong to the classic GT realm were used in this research. From now on when referring to GT, it implies classic GT.

2.3.2 Grounded theory elements

GT can take two different routes, either via formal or via substantive theory. Both theories belong to the sphere of middle-range theories, which implies theories that are positioned somewhere between minor working hypotheses and all-embracing “grand theories”. Substantive theories are developed based on specific empirical areas. This study is an example of such theory. Other examples of research areas could be patient care or relationships across ethnic boundaries. Formal theories are developed from broad conceptual areas, for instance stigma or reward systems. Constant comparative analysis is carried out in both cases of formal and substantive theories. In the case of substantive theories, the comparative analysis is performed within or between empirical fields. In the case of formal theories, the comparative analysis is carried out between different cases within conceptual fields (Glaser & Strauss 1967, s. 32-33).

The constant comparative method implies explicit and systematic ways of coding and analysing the data. The method implies three different ways of comparison, Glaser and Judith Holton state: “Incidents are compared to incidents to establish underlying uniformity and its varying conditions. The uniformity and the conditions become generated concepts and hypotheses. Then, concepts are compared to more incidents to generate new theoretical properties of the concept and more hypotheses...finally, concepts are compared to concepts”. The method aims to stimulate theoretical verification, elaboration and saturation of concepts, and the emergence of hypotheses between the concepts which generate the actual theory (2004).

Everything is considered to be data in GT, and both qualitative and quantitative data can be used, although the most common data collecting method is interviews (Glaser 2001, p. 145). It is common for researchers to have preconceived ideas about the area of research and therefore they have tendencies to believe that the collected data will explain the anticipated problems. This can cause great confusion when the researcher is faced with big volumes of what is believed to be contradictory data. In GT this potential problem will be bypassed, as the researcher will have an open mind when s/he enters the research field. The researcher will not be working from preconceived ideas on what the research will end up becoming. In order for the GT researcher to maintain flexibility and an open mind, s/he is urged not to start with a problem statement or a research question, but to simply have an interest in the area of research (Glaser & Strauss 1967, p. 33). Also, the researcher should avoid reading any literature in the specific or related fields until the end of the research process, since it enables him/her to have free lines of thoughts. When the researcher finally reads the literature, s/he might not find new things, and people within the area that has been researched might intuitively already know about the things that the researcher has formulated. What the GT researcher has however done is that s/he has now formulated conceptual expressions, and created a theoretical framework around these expressions (Glaser 1998, p. 67, 79).

The GT researcher has to have faith in the research participants; that they will explicate what is relevant according to them, and in the methodology; that it will highlight the essential information if it is applied correctly (Glaser 1992, p. 25-26). A GT study is judged on the following criteria: its fit (fitting the data), its workability (explanatory and predictive power), hence its relevance, and its modifiability (its lasting relevance), (Glaser 1978, p. 4-5).

2.4 Applying grounded theory

2.4.1 Preparation for research and data collection

Prior to the research, big volumes of Glaser's literature were read in order to capture the methodology as a whole, and to gain knowledge on how to apply the different steps within the methodology.

As already noted, interviews are the most commonly used data collection method in GT, and semi-structured interviews seemed to be an efficient interview style to adopt in this research. Semi-structured interviews are regularly used in qualitative research and in GT. Semi-structured interviews imply that the researcher has come up with some topics and questions that s/he wants to ask the research participant before the interview starts. The topics and questions can be discussed without following any particular order, and the research participants can discuss certain topics in detail if they want to (Denscombe 1998, p. 135).

The sample selection is not highly important in GT, additional data will only modify the theory and the theory is supposed to be modifiable (Glaser 2001, p. 170). The aim is to reach theoretical saturation, and that is achieved when the researcher sees instances being established repeatedly – when new data no longer surprises the researcher. It is impossible for the researcher to know beforehand when saturation will be reached, hence data will be collected as long as there is a need for it (Glaser & Strauss 1967, 61). On the subject of theoretical sampling, Glaser states: “The process of data collection for generating theory whereby the analyst jointly collects, codes and analyzes his data and decides what data to collect next and where to find it...Groups are chosen as they are needed rather than before the research begins” (1992, p.102).

In order to get hold of research participants, a document of established companies with Swedish roots who are operating in South Africa was collected from the Swedish Trade Council in South Africa. It turned out that there were about 60 such companies, and all of them received invitations to be part of the research. The companies were approached via e-mail and/or phone. They received a presentation of the research and an invitation to participate in it. At least two attempts were given in order to establish contact with the companies. Many companies declined and explained that they had not adopted any CP activities, or that they did not have time to participate in the research. Some companies did not respond at all. Companies with Swedish roots are in this study defined as companies who are Swedish; companies whose founders and/or owners are Swedish actors; or companies who are currently at least 50 per cent owned by Swedish actors.

12 companies chose to participate in the research, and they have greatly shifting profiles. The companies come from a broad variety of industries. There are two locally operating smaller companies as well as 10 multi-national big ones. The number and shifting profiles of the participants was pleasing.

A relationship was often established with the participating companies over phone and e-mail before dates for interviews were decided upon. Some companies had questions concerning the research which were addressed, other companies wanted the interview questions in advance and that appeal was also accommodated. Many companies did not have any special requirements, hence appointments for interviews could be decided upon immediately.

Most of the interviews were taking place at the companies' offices, besides a few interviews that out of practical reasons were taking place at other locations or via telephone. The interviews usually lasted between 30-60 minutes. The interviews were longer in the beginning but the more developed the theory became, the fewer and more to the point the interview questions became. Some companies received follow up questions via email and they responded via email as well.

Confidentiality could be offered to the companies in this study. It does not add value to a GT study to reveal the research participants' identity, since the importance is conceptualisation not description (Glaser 2002, p. 3). On the topic of differences of qualitative data analysis (QDA) (which focuses on description), and GT (whose core is conceptualisation), Glaser states: "Conceptualization solves and resolves many QDA difficulties which are not abstract of time and place. QDA focuses on description of time, place and people, so is confronted with the problem of accuracy, context, interpretation, construction and so forth in trying to produce what "is". GT generates conceptual hypotheses that get applied to any relevant time, place, and people with emergent fit, and then modified by constant comparison with new data as it explains what behavior obtains in a substantive area" (2002, p. 6).

2.4.2 Analysing data

The theory develops around the core category, which is the primary solution to the main concerns among those involved (Glaser 1978, p. 93). The core category has the highest ranking in a GT hierarchy and it should be relatable to most other categories

and properties of the theory. Then come the subcategories, which individually, are linked up to the core category. A property is a concept that is subordinate and belongs to a certain category. There are also categories that aim towards theoretical completeness; they bind the theory together (Glaser 1998, p. 135).

Open coding is the first step in the coding process. Open coding refers to the process of turning the data into incidents. The researcher should not have any preconceived ideas of concepts when s/he carries out open coding. Rather the researcher must have an open mind, and constantly ask the following question: “what category or property of a category does this incident indicate?”. The researcher must have faith that this question will result in emerging discoveries. The only thing that does not need to be coded is parts or sentences that are purely descriptive and factual, since that is not of interest in a GT study (Glaser 1992, p. 39-40). When naming codes in GT, gerunds are preferred since they suggest action and change. Gerunds refer to verbs ending with “ing”, such as becoming and cultivating (Glaser 1978, p. 97). Ideal are also in-vivo names, which are usually already powerful in themselves. They are picked up straight from the captured data – from the research participants’ own words (Glaser 2011, p. 51-52).

During the phase of open coding, the line by line technique was applied. With respect to coding line by line, Glaser states: “it is necessary for achieving a full theoretical coverage which is throughout grounded” (1978, p. 57). The line by line technique highlights underlying elements that the research participants are not hypothetically consciously aware of themselves, or that they somehow want to hide. In essence, each line within the transcribed interviews was looked upon as an isolated and important piece of data. Hence each line got a distinctive code regardless of what the codes from the lines above or beneath it might have looked like. The constant comparative method was applied throughout the whole analytical process.

The importance of conceptualisation is constantly emphasised in GT literature. Conceptualisation can be difficult to uphold but is nonetheless a crucial part of the methodology (Glaser 1998, p. 137). It is important to note that the analyst should not aimlessly open code all new data s/he comes across, but rather pick up on the patterns that emerge. Then use these patterns in order to receive greater understanding of the

collected data. If the analyst does not pick up on these patterns, the analysing process will result in a plethora of different concepts (Glaser 1992, p. 40).

Two types of codes are generated in a GT; substantive codes which conceptualise empirical substance, and theoretical codes that conceptualise how substantive codes are hypothetically linked to each other (Glaser 1978, p. 55). Selective coding implies that the researcher is focusing on concepts that are related to the core category (Glaser 1992, p. 75). Regarding theoretical coding, Glaser states: “The essential relationship between the data and the theory is a conceptual code. The code conceptualises the underlying pattern of a set of empirical indicators within the data. Thus, in generating a theory by developing the hypothetical relationships between conceptual codes (categories and their properties) that have been generated from the data as indicators, we “discover” a grounded theory” (1978, p. 55).

Memos were written throughout the whole research process. They serve as illustrations of the researcher’s ideas and theorising around the categories and lift the categories to a higher level of abstraction (Glaser 1992, p. 108).

Saturation was reached when it was obvious that newly collected data reaffirmed the concepts over and over. After saturation, the incidents were instead seen as interchangeable and the conceptual names of the patterns became only of interest, not the incidents themselves (Glaser & Holton 2004).

The last part of GT is the sorting and theoretical outline as well as the write-up. Sorting implies conceptual organisation of memos in order to further develop theoretical links between the concepts (Simmons 2011). After completing this process, the write-up process was able to take place.

2.4.3 Emergent concepts

By using the constant comparative method, emerging patterns gradually got affirmed, and categories and properties got developed. In order to further explain the analytical process, a consistent trail of the concepts of *self-interested objective*, and *self-interested activities* will be presented here.

The two concepts were interpreted as one big pattern at first. Companies’ *self-interested objective* was often something that they did not put much emphasis on in the interviews.

They were rather highlighting their other objective which is the *altruistic objective*. By carrying out open coding in the line by line technique, it was however possible to reveal a pattern that expressed how companies are motivated by self-seeking objectives. During the phase of open coding, code names of the pattern could look as follows: strategic thinking, hidden agenda, identification, business motives, creating visibility, conditional giving, reputation, typecasting, strengthening loyalty, and upholding image.

The analysis progressed and with time it became obvious that the pattern was in fact expressing two things: Firstly, the companies are incentivised by self-seeking objectives within their CP work; they want their CP work to benefit business. Secondly, the companies are carrying out CP activities in order to expectantly realise their self-seeking objectives; they use their own products in their CP activities in order to receive positive PR; they support their own communities so that they can operate in them with ease; they do not support random projects in need of assistance but projects that build and fit their brand and so forth. The two patterns can in fact be observed in the code mentioned above; codes like business motives and strategic thinking express the objective in itself, whilst codes like identification, creating visibility and typecasting, describe the activities that are carried out in order to fulfill the objective.

In the selective coding phase, the focus was to receive a greater understanding for the two concepts and they became gradually more defined. The pattern could in time be divided into the two concepts that are evident in the theory today; *self-interested objective* and *self-interested activities*. *Self-interested objective* was fundamentally linked to the core category which is *optimising* and became its property. Theoretical links could be built. For instance, the concept of *self-interested activities* was a subordinate property of *self-interested objective*. The memos that were written with respect to the two concepts could look as follows:

Memo for *self-interested objective*: CP is good for business and that triggers companies into engaging in it. It is never just a gift - it is conditional giving. "Give and you shall receive" is a repetitive theme; the companies are carrying out philanthropic activities in order to receive something out of it themselves. This does not however mean that there aren't other existent objectives as well.

Memo for *self-interested activities*: The companies are not simply hoping that their CP activities will result in business benefits – no, they take action in order for this to happen. The companies identify/typecast when they are in the process of choosing projects to support; they want projects to somehow suit their profiles. Activities have to “give back” to the companies. If the companies would have been totally motivated by altruisms, wouldn’t that mean that they can support any cause in need of assistance, and typecasting/identification wouldn’t be of such a big concern?

“In Grounded Theory we do not know until it emerges”. Glaser argues that the researcher cannot choose the core category, rather it will emerge by itself through constant comparative analysis. The researcher must never force the research in any direction since it is a maturing process (1992, p. 75). The following categories with belonging properties were identified during the analytical process:

Optimising developed into the core category. It became evident that *optimising* was the primary solution to the companies’ main concern; perceiving themselves as being forced to adopt CP work. *Self-interested objective* and *altruistic objective* emerged into the core category’s properties; they were subordinate but nonetheless fundamental parts of the core category. *Need based engagement* developed into *altruistic objective’s* property and *self-interested activities* emerged into *self-interested objective’s* property; they were smaller components of these properties. *Mutualising* developed into a theoretical subcategory that was bidding the properties together. *Compliance* grew to be a subcategory, it was an essential phenomenon and it was related to the core category. *Triggers* were an important part of *compliance* and developed into its property. *Impressionistic tooling* developed into another subcategory, it turned out to be important and it was related the core category. *Delegating, self-confidence* and *hands-on ensuring* emerged into *impressionistic tooling’s* properties; they were smaller but nonetheless significant parts of the subcategory. The context grew to be *corporate neglect* and two specific concepts that divided the research participant into two groups emerged; *direct actors* and *indirect actors*.

2.5 Research Ethics

Traditionally there has not been a lot of explicit focus on research ethics in GT. Even though the prominent GT literature does not highlight ethics, it does not mean that the

methodology is not ethical. Rather ethical issues are implicitly incorporated into the methodology, by for instance the importance of researchers providing transparent research processes (Bryant & Charmaz 2007, p. 425). Glaser argues that classic GT helps the researcher not to face any particular ethical dilemmas, since it is focusing on conceptualisation and theorisation, and not on description. Nonetheless Glaser argues that the researcher must be extra careful when illustrating sensitive parts (2001 p. 129), hence quotes are sometimes slightly remodelled in this study, in order not to expose any research participants. The aim was to be as transparent as possible towards the research participants and the purpose and nature of the research was explained to them. This research was altogether in line with the University of Cape Town's ethical codes for research involving human subjects: The research endeavours to serve and consider society as a whole; it was carried out in a thoroughly scholarly and accountable way; and it was conducted with a respectful and informative approach towards the research participants (University of Cape Town, p. 46-48).

3. Theory

3.1 Context

The staff who are working with companies' CP are working in a context of corporate neglect. This means that the companies do not prioritise and put much interest into their CP work. There is a frequent impression among the staff, that the companies' human and financial resources allocated to CP are inadequate. They feel that CP has low priority in the companies' business models in general, both with regards to local and head offices.

3.2 Compliance

3.2.1 Triggers

The companies are carrying out CP activities because their perception is that they have to do so. This is of concern to the companies and the concept is referred to as compliance in the theory. The perceived need to engage in CP activities is caused by certain stimulating factors, which are referred to as triggers in the theory. The triggers come in different shapes and the companies experience different triggers. However, all the triggers encompass the very same nature - they trigger companies to engage in CP work. The triggers can be external, such as the South African government pushing companies to adopt CP activities, or the general corporate climate of today obligating companies to engage in CP activities. The triggers can also be internal, such as companies adopting CP as an extension of their core values of for instance, "fair play". All the triggers that were identified during the research will be presented below.

The triggers can be described as if they are establishing processes of comparative evaluations of threat and opportunity for the companies. For instance, the companies perceive that the trigger of customer demands has the following effect on them: if the companies respond to the trigger, they will receive positive outcomes and they will please costumers and improve their reputation which ultimately will have a positive impact on the business. If the companies do not respond to the trigger, they will receive bad outcomes; they will obtain bad reputation and lose clients. In practice, the triggers do force companies to adopt CP, since they believe that unattended triggers will affect

their businesses negatively. One research participant stated how the company s/he worked for had to move into a new sector (which incorporates CP work), with the following words:

The bulk of our business is the x-domain. But over the years we have realised, that as a multinational organisation working and operating in SA, the y-domain is a very important component and if you look how things are moving, the y-domain is becoming more and more important...and the people that work in the y-domain often move into x-domain or they do dual, and so in order to promote our products to them we have to do something within the y-domain.

3.2.2 Regulatory framework

The government has constructed policies which influence companies' work with CP, such as black economic empowerment (BEE) and the BEE scorecard. The democratic era has influenced South African society in various ways and the democratic government is not only focusing on public initiatives and social programs in order to improve the societal injustices that have haunted South Africa for a long time, but has also targeted the private sector with the intention to flip the negative course around. This has been done by highly, although not demandingly encouraging companies to embrace economic, environmental and social aspects (the triple-bottom line), and to take all their stakeholders into account, not only shareholders. This is highlighted in the South African policy documents and the King II and King III reports. The reports draw attention to superior methods for corporate governance in the country. They push companies to adopt CP work since if the companies do not, they will have to justify this, and that is not necessarily an easy task. If companies do not perform in accordance with the BEE act, they can receive bad ratings on their scorecards, which make their operation in the country more difficult (Flores-Araoz 2011).

If triggers like BEE are not adhered to, they will have negative consequences on companies' businesses. Hence companies are in a position of not having any other option than to adopt CP if they, which is fair to assume, want to progress positively with their business. The triggers are in these cases not abstract and open to interpretations, they are not merely a matter of companies' perceptions of how triggers that are not attended to might affect them negatively, but rather facts.

Even if it is, for instance, demands from government that have triggered companies into adopting CP, it does not imply that other triggers cannot operate simultaneously. There is not necessarily one single isolated trigger. A company's choice to engage in CP activities might in fact have been triggered by the company's core values, in cooperation with governmental demands. The various triggers that were identified during the research are presented here:

3.2.3 External triggers

Pressure and/or legal demands from government

BEE and the BEE scorecard.

General cooperate climate

Modern companies, especially companies that are resource rich, have the expectation on them to adopt CP.

Pressure from other business actors

If companies do not adopt and size up CP, they can receive low points on their scorecards, which might create unwillingness amongst other business actors to do business with them since it can affect their scorecards negatively as well.

Reputation

CP is perceived as a necessary and fruitful activity in order to uphold and improve companies' reputations as giving and carrying actors, as well as building brands that are associated with these attributes.

Pressure from customers

Customers put expectations on companies to adopt CP.

3.2.4 Internal triggers

Core values

Companies might have core values of, for instance, "fair play". CP can be seen as a natural extension of companies' core values.

Perceived power

Companies are aware of the potential power they have in improving or worsening the socio-economic problems that their communities and South Africa as a whole are facing.

CP is perceived amongst the companies as one step in which they can address these problems to some extent.

Responsibility

Companies often feel responsible that they should be engaging in improving South African socio-economic problems and CP is one way of doing that.

Employee involvement

Companies' employees engage in certain philanthropic activities which make the companies engage in the same causes, hence turning them into CP activities.

PR

CP is a way for the companies to obtain and improve positive reputations and images and to create visibility for their products.

Access

Companies sometimes carry out CP activities in order to get access and be welcomed into communities.

Employee loyalty

The companies are trying to enhance their employee loyalty by carrying out CP activities in their communities.

Skills and employment

Companies take interns and trainees on board and give them work experience within their CP work. This is a way for the companies to receive skills and possible future employment at lower costs.

3.2.5 Personal triggers

Familiarity

Companies' owners can have personal experiences that make them want their companies to be engaged in CP work. For instance, they might have been exposed to situations in which it becomes obvious that altruistic support can have a substantial positive impact on peoples' lives.

Moral

Companies' owners can feel morally obliged to let their companies be engaged in CP work.

Wish to act

Companies' owners might have a feeling of "wanting to do something". They perceive their companies financial and human resources to be sufficient in order to engage in CP.

Personal gain

Companies' owners might receive personal gains from engaging in CP. For instance, they might receive knowledge about social development work by supporting a non-governmental organisation (NGO), which can be valuable since they have plans to start something similar in the future.

3.3 Optimising

The companies are operating in a wider social context of expectations, some of which are manifested in a regulatory framework which become a structural condition for the companies. The main concern for the companies is how to satisfy these expectations of engagement in CP. The companies feel forced to engage in CP, and their response to that potentially unfavourable position (since CP consumes human and financial resources) is to turn it into something positive. The companies are trying to reclaim the power that is taken away from them when CP is forced on them, and they are trying to, in the best way possible, adapt to and utilise the situation that is given to them. This solution to their main concern also known as the core category, is referred to as optimising. During the research it became noticeable that companies attempt to optimise implies two responses; their ambition is to make their CP work truly benefit the beneficiaries as well as themselves. These two concepts are referred to as altruistic objective and self-interested objective.

3.3.1 Altruistic objective and self-interested objective

The companies do not want their CP work to simply respond to what is perceived to be the enforcement of the CP work, nor to simply serve as window dressing in order to provide an approved facade. Rather they want to make actual positive impacts for the beneficiaries. Also, even though the companies are profit driven, CP might at least from

an external perspective be seen as a department within the company that is based on unselfishness, since the companies have tendencies to only draw attention to unselfish motivations such as “giving back” and “saying thank you”. However the companies’ CP work is in fact highly motivated by self-interest.

The companies do not merely hope that their adoption of CP will automatically realise their self-interested objective and altruistic objective, rather they act in certain ways in attempts to actualise the objectives; they engage in activities that aim to establish benefits for themselves and for their beneficiaries. These activities are referred to as self-interested activities and need based engagement and will be presented below.

3.3.2 Need based engagement

The companies are aware of the socio-economic problems that their communities as well as the South African society at large are suffering from. There is a common understanding and acknowledgment amongst the companies of the difficulties that are haunting the country, such as; poverty, inequality, poor education and ill health. The companies’ perception is also that they are absorbing valuable resources from their communities and the society at large, the working force, the natural resources, the land, and so forth. At the same time, the companies understand themselves as powerful and resource-rich actors that are often operating in exposed societies. Hence the companies believe that they do have the capacity and often also the responsibility to address some of the societal issues.

The companies show up incentives to “give back” to their communities and to the country of South Africa. It is perceived as a way of saying thank you for what their communities and the country have done for the them, made their operation possible and contributed to the their success. In this context it was found that the companies believe that their CP work can serve two purposes; firstly, by educating and providing the communities with skills and improving the overall conditions of the communities, they will assist in uplifting the communities. Secondly, by supporting philanthropic projects inside or outside their communities, the companies will to some extent improve the problems that South Africa as a country is facing.

The expression “need based” is frequently used among the research participants to explain their involvement or non-involvement in projects, hence it is an in-vivo code.

During the research it became evident that need based engagement has three essential features; firstly, the companies engage in projects which are perceived to respond to problems that are of relevance to the South African society and to the people within it. Secondly, the companies get involved in projects that they perceive are in need of support in themselves, which implies projects that are genuinely in need of resources and that consist of staff that desire to use the resources for the force of good, to improve the projects and to serve the beneficiaries in the best way possible. Thirdly, the companies get involved in projects that have needs that they believe they to some extent can fulfil. The companies do not get involved unless they feel that they have adequate skills and resources in order to make a positive impact. One research participant stated the following on the subject of need based engagement:

There is no real criteria in terms of what it is we are looking for. We basically work on a needs basis, like what is your need as an organisation and like in any organisation you got to give in proposals of some sort and then give us what is it exactly that you need....It's really about that we can meet the needs. Yes, if we feel that we can meet the need of that organisation, that's the most important thing.

This study identified that the companies are supporting activities in the following areas:

- Activities that focus on the same issues as that of national priority, which often implies activities related to HIV and AIDS.
- The companies often support activities that aim towards sustainable development, but some companies more than others, are supporting causes that can be viewed as more charity or aid based. For instance, giving resources towards humanitarian crises or giving out small gifts to underprivileged people on red-letter days.
- Activities that aim to improve the field in which the companies are working in with regards to knowledge, innovation, research, and so forth.
- Activities that in some way aim to protect the environment and endangered species. The companies are aware of their often negative effects on the environment.
- The companies frequently engage in activities that aim to improve the situation for children and young people up to the working age. The youth is viewed as a

vulnerable group in society, and also as the coming generation that is influenceable and worth investing in so as to create sustainable social change.

- Activities that support skills development, job creation and education.
- The companies engage in activities that are in line with BEE guidelines. They are in some way supporting groups that were disadvantaged during apartheid.
- Activities that aim toward women empowerment.
- Sometimes the companies open up positions for internships, apprenticeships, job training etcetera, within their CP work.
- Activities that are related to sport, for instance providing sport teams from disadvantaged areas with resources allocated towards equipment and travels. Sport is a big component in South African culture and sport is seen as a productive way of fostering, especially in young people, team spirit and good values.
- Activities that aim to improve health and health care.
- Activities that provide technology and technological solutions to people in need, such as Internet connections, computers and databases.
- The companies sometimes support activities that aim to provide and improve infrastructure, such as drilling boreholes, building schools and housing.
- Activities that aim to improve the lives of people with disabilities, such as providing blind people with guide dogs.

3.3.3 Self-interested activities

The gains that the companies believe that they will receive from CP work in general, as well as from their self-interested activities are focused around different elements that at some point will improve their businesses. The companies have different perceived gains.

One example of a common self-interested activity is companies' support of their own communities – their immediate surroundings. This activity is sometimes enforced by governmental policies, although companies often construct business strategies that make them target their own communities without pressure from external actors. The companies support their communities with health care, education, etcetera, with the intention of becoming welcomed guests in them. The companies perceive it to be easier

to operate business-wise in the communities if they are welcomed in them. The companies' perception is also that when their communities' economies grow and when their communities are healthy, it will have positive effects on them too. The idea is that when people in their communities are becoming healthier, educated and improving their own skills, it collects resources that will later on be brought back into the companies when they employ these people. In addition, employees who see their employers take action in order for them to be healthy and satisfied, are more loyal employees.

Another example of self-interested activities is companies' engagement in CP activities that somehow "builds" and "fits" their brands. In this context, the concepts of "building" and "fitting" are intertwined. The companies believe that exposure of their brands in philanthropic projects is an efficient way to build a brand's equity; to be associated with positive attributes which enhances business. The companies do also sometimes believe that the supporting of CP activities fits with their brand since the companies might already have established reputations of for instance "humanism", or core values of "fair play". CP activities that are seen to fit the brands are activities that at some level are interlinked with companies' core elements, such as their products or their focus. For instance, a company that is specialising in green engineering might engage in a CP activity that promotes green initiatives, such as a project that aims to improve recycling and composting in poor areas.

If possible, the companies will probably engage in activities that are promoting their products. For instance a technological company specialising in manufacturing laptops might use its own laptops in its CP activities. For instance, the company might provide schools in underprivileged areas with their own laptops. One research participant stated the following on the topic:

I think it's about building the brand as I said. Because for us whatever we do has to build back to the brand, like we will not get involved in CSR things like donating blood or working with HIV. No, we have to use our products. So whatever we do must build back, must create visibility for the brand and must enhance our, you know, it must be obvious why we are participating in that.

3.3.4 Mutualising

It is by now established that the companies are carrying out their CP work with both objectives of self-interest and altruism, which leads to the concept of mutualising. Mutualising becomes relevant when the two objectives are seen in their natural state, which is co-existence.

Some companies do not explicitly mention their self-interested objective; hence they do not mention mutual benefits either. Nonetheless, self-interested and altruistic objectives operate simultaneously and they are intertwined. The companies do not intend to partake in CP work that benefits either themselves or the beneficiaries. They want both. One research participant who was explicit about both objectives stated the following words on the topic of one specific CP activity that the company is carrying out:

And obviously also looking from a financial benefit point of view, this is markets that we have never been in as well, and also looking from a business point of view as well. It's a win-win situation you know. It's a win situation for them and it's a win situation for us.

In this context, the concept of mutualising does not mean fair shares of benefits for both actors. Mutualising is the consequential goal of the two co-existing objectives. How much the companies or the beneficiaries have gained in relation to each other is not established. Many times the gains are not estimated even with respect to the objectives seen in isolation, which leads to the subject of evaluation.

Some companies require verifications from their recipients. For instance, if a company supports a school, the company might want to know how many students attended school during one month, and want to have the invoices that show what was done with the money given. However, it is a widespread perception among the staff that the companies lack evaluation in their CP work, especially with respect to evaluation that assesses how the CP work influences the beneficiaries. Typically, if anything, the companies rely on evaluations that are informal, that are performed by the recipients themselves, and that are summed up in yearly reports. The staff see a need to further assess the impact with evaluations that the companies themselves are carrying out.

In fact, the companies do not know how they themselves are benefitting from their CP work either since they do not evaluate that. They do have ideas regarding how

companies in general are benefitting from CP work which are based on common and often crude theories, namely that in this day and age companies, especially big multinational ones, have the expectation put on them by various stakeholders to carry out CP work. When companies respond to these expectations they receive good reputations which ultimately will improve their businesses.

3.4 Impressionistic tooling

The companies' global guidelines are often broad and they leave room for local interpretation. The local offices and their staff possess a lot of power with respect to the CP work, although the staff do usually need approval from global and/or local authorities within the companies in order to initiate new projects.

The staff decide on suitable projects to support, and in doing so, they are using what in the theory is referred to as impressionistic tools. Essentially, the assistance they can get from existing guiding principles, such as the companies' core values and external regulatory frameworks are restricted. There is a structural vacuum, as in a lack of policies, policy procedures and conceptual tools that guide and inform behaviours.

The study identified some specific situations in which the staff use impressionistic tools: Decisions regarding what causes support; how to find and/or create suitable projects to support; defining successful and unsuccessful CP work; defining what successful and unsuccessful NGO's or projects look like; and monitor and evaluate (M&E) the projects. One research participant stated the following on the topic of how the company chooses what projects to engage in:

No tools I am afraid. We know we needed a sizeable project and wanted one associated with children so this was a good fit. Then we just visited to find an organisation where our particular expertise and influence might have significant impact. We also needed a programme where our input/impact would result in a significant change and sustainable outcome for the organisation...not just a once off drop shipment of random charity...The human resource toll is far greater than people expect if you are to ensure ongoing sustainability rather than painting a few walls. Finding valid projects is difficult. Many times you are shown the same high profile opportunities over and over. I think a data base of

charities and their specific needs (legal assistance, structural, volunteer time, etc.) including a list of companies and projects undertaken for that organisation so far would be very valuable as a tool to meet more needs more efficiently. It is also important to include organisations that have fallen down and need assistance getting back on track with NGO registration etc. Well run NGO's often are not those in the most need of assistance. They are already sustainable and just need cash injections from time to time.

Companies are often given dehumanised attributes, such as, organisation, processes and administration. Nonetheless companies are also synonymous with the human realm, since companies themselves, and their stakeholders, essentially consist of humans. During the study it became evident that personal experiences, personal opinions, and personal relations have notable impacts on the companies' CP work. The staff are representing themselves as individuals, letting their own personal opinions, feelings and experiences influence the CP work. Once the available resources, such as the regulatory framework or companies' core values are exhausted, the staff are left to their own accord. They are trying to make the best out of the situation hence they create impressionistic tools.

People's perceived characteristics become important to the staff: it is a way of establishing opinions regarding NGO's and projects. The staff use their own abilities to assess the characteristics of people working with the projects before initiating any partnerships. The staff use their "intuition", to beforehand, assess what will create successful CP work and what will not. That is to say, through interaction with the people from the projects they will potentially support, staff ask themselves questions such as: is this person(s) reliable? Does this person(s) have the same value system as me in general? Does this person(s) seem genuinely interested in the success of the project? Does this person(s) seem like a nice person(s)? The answers to these questions are then processed into decisions concerning whether it is safe or not to initiate partnerships. The questions asked are not necessarily designed and processed in an organised and conscious manner. In the same way is the use of impressionistic tools not necessarily a formulated notion and often not even a result of conscious actions, but merely conscious or unconscious actions which aim to assist the staff in establishing successful CP work. The staff are often attracted to genuineness and commitment which implies

that the people who work with the projects are perceived as genuine people and truly interested in the success of the projects.

3.4.1 Delegating

Another way in which the companies are dealing with the issue of finding suitable projects to support is letting other people manage the task. Employee involvement is one way of filling the structural vacuum that exists within the companies' CP work, and it is yet another example of how personal opinions, feelings and experiences direct the CP work. Employee initiatives are quite common and play an important role in the companies' CP work. They are results of companies' employees urged to do something in order to support certain philanthropic causes or to address the general societal problems of South Africa. The initiatives often look similar to company initiated CP activities, however, there is not much strategic thinking behind them which is the case of companies' activities. Employees do not support projects because it will generate business benefits for their companies, their initiatives are more driven by altruism than companies' initiatives. They do often play an important role in order for the companies to engage in CP activities; basically companies get involved in the same projects as their employees. This is a way for the companies to show support for their employees. A common approach is for the companies to try to "match up" with the same amount of money that the employees have raised towards the projects. The staff who are working with CP, also take help from the companies employees because they tend to be inundated with work due to the context of corporate neglect.

Sometimes the companies hire consultants to screen out projects that are perceived as suitable. However, the companies might in fact be shown the more prestigious projects, hence projects with less resources, and in need of more help, can be neglected.

Another way in which the companies are manoeuvring in the structural vacuum is by choosing to support projects that have already approached them. This means that a lot of potentially promising projects will not be considered since they have not approached the companies themselves. In contradiction, many staff feel overwhelmed and annoyed with all the projects that approach them; hence they give them standardised negative responses, which can potentially create complicated situations.

The companies have usually come up with their own strategies and ideas concerning what is positive and what is negative philanthropic work based on impressionistic ideas. Some companies say that the biggest reach is the most important thing, whilst others believe it to be more beneficial with more resources allocated to fewer actors. Some companies find long-term support to be more beneficial than short-term support whilst others do not. The companies differ in their views on projects and development organisations as well. One company might be interested in small organisations that are promising but in need of support and might find big, “professional” and more prestigious organisations to lack grounding and insight, and another company might be attracted to big organisations, whilst a third company does not know what to believe. The companies usually see a need for more reflection regarding what projects to support and how to improve the support strategies.

When the companies have finally chosen a project to support, they create impressionistic tools for M&E as well. The companies are sometimes exposed to reports and evaluations from the projects which give them some indications of the impact, but they do largely rely on their impressionistic tools. For instance, they might visit the projects once a year in order to try to, in an informal way, observe and evaluate the work that is taking place.

3.4.2 Self-confidence

The companies’ CP activities differ in profile and scale, but the companies have one thing in common; they have positive attitudes towards their own capacity to handle their CP work in a successful way. The staff predominantly have professional and academic backgrounds outside the philanthropic arena in which CP takes place, namely the arena of philanthropy, social development, aid and so forth. Rather they have professional and academic backgrounds in PR, business, and engineering, just to mention a few. Nonetheless they confidently make fundamental decisions concerning companies’ CP work, such as; what projects to support, how to support them, and for how long they should be supported.

The structural vacuum implies a lack of baselines of what is good and bad CP work, which makes it difficult to fail with CP work, hence staff impressions are that the work is easily managed. The research participants frequently answered with words comparable

to “not at all”, when they got asked if they found anything to be difficult with regards to their work with CP. Successful and unsuccessful CP becomes a matter of interpretation. The staff are generally satisfied with the CP work when they are taking the companies’ current financial and human resources allocated to it into account, although there is a constant impression amongst the staff that the CP work would benefit from more resources.

The companies believe that they do substantially more CP work than other companies but they communicate it less. They are viewing themselves as less motivated by business, which in this context has proven to be a sign of genuineness and true altruism. The companies have low faith in other companies’ CP work, other companies are constantly viewed as worse than themselves; they are attributed with dishonesty, self-interest and boasting.

3.4.3 Hands-on ensuring

The companies want to be hands-on with the projects that they support, which imply that they want to have direct contact with them. Typically, they do not want to work via a middleman, such as an organisation related to philanthropic work, and consultants are used sparingly. The support via a middleman is seen to cause inefficiency since money might be wasted and the bureaucracy and administration can potentially slow things down. The companies do not find it necessary as they believe in their own capacity to carry out successful CP work. The hands-on approach serves to ensure positive achievement for the companies. Their perception is that when they are having hands-on relations with their projects, they will become successful. The concept of hands-on is an in-vivo code. One research participant stated the following on the subject:

I don’t think that is something that we would do, if we had to give money on behalf of somebody, it’s not a standard practice let me put it to you that way. It’s not something that we have done, we have always worked directly with our projects so that we can see progress on our own. We have to get as involved as possible let me put it that way, so we like to be hands-on most of the time.

The companies’ experience is that they are having hands-on relations with their recipients. Nonetheless the hands-on relations are in fact quite sporadic and shallow.

The contact during the operational period might include one visit to their recipients per year, some email contact in between, and the receipt of an annual report.

In contrast to what has been explained under the concepts of self-confidence and hands-on ensuring, companies sometimes doubt their capacity in some areas of their CP work. When it comes to specific areas of expertise, such as, ensuring that the work is in line with legal directives, or the actual planning and implementation of building a building (for instance a school or a health clinic), the companies recognise their limitations. In these cases they are willing to bring in external help (that is consultants and experts). Although the general CP work is perceived to be straightforward and easily managed.

3.5 Direct and indirect actors

The research participants are actors within the study. The actors show up similarities and dissimilarities with each other and different attributes belong to different actors. This research resulted in the discovery of two distinct actors; indirect actors and direct actors. Direct actors are companies in which the owners are in close, if not the closest contact with the CP work out of all staff. In this study, the direct actors were the smaller locally operating companies. Indirect actors are companies whose owners do not work directly with the CP work. The work is instead delegated to staff. The indirect actors were the big multinational companies in this study

Early on in the research it became evident that the indirect actors and the direct actors were both fundamentally similar and different to one another. However there was a lack of direct actors that could participate in the research and that wanted to partake in more than one interview. Indirect actors were in the noticeable majority in the research, hence the theory became more focused on them. Direct actors need to be researched further.

The indirect actors have the following attributes; they are working in a context of corporate neglect; they perceive themselves to be forced to adopt CP by both external and internal triggers; they are optimising, and they are both motivated by self-interest and altruism; they operate in a structural vacuum; they are self-confident; they have hands-on relations with their recipients; and they use impressionistic tools.

What could be identified, with respect to the direct actors was that they in the same ways as the indirect actors, have the following attributes; they operate in a structural vacuum; they are motivated by altruism; they use impressionistic tools; they have hands-on relations with their recipients; and they are self-confident. Although some of the direct actors' attributes are different from the indirect actors' ones; the direct actors are also motivated by self-interest - but it means something different to the indirect actors' self-interest. The direct actors' CP work is not motivated by the improvement of reputation and business, but rather their self-interest is based on personal gains, for instance the companies' owners are motivated to learn about social development work in order to eventually be able to realise ambitions of starting development projects themselves. The direct actors experience different triggers to the indirect actors. The direct actors perceived themselves to be forced to engage in CP activities although by personal triggers, neither internal nor external triggers. The direct actors do not work in a context of corporate neglect, which is of fundamental concern to the indirect actors. They rather work in a context of prioritisation; the companies' owners are interested in the CP work, and they do not want the resources allocated to it to be too limited.

3.6 Summary of theory

The companies perceive themselves to be forced to engage in CP work and they *comply*. The *triggers* that make the companies feel this way can be divided into three categories; *external*, *internal* and *personal*. The main solution to their perception of having to engage in CP is *optimising* which implies two objectives; *self-interest objective* and *altruistic objective*. The companies are trying to realise their objectives by *self-interested activities* and *need based engagement*. The companies find it important that both objectives get realised (*mutualising*). There exist a *structural vacuum*, hence staff use *impressionistic tools*. The companies and the staff are *self-confident* about their ability to create successful CP work and consequently they want to be *hands-on* with their recipients. The companies are operating in a context of *corporate neglect* with regards to their CP work. There are two types of actors that are of relevance in the context; *direct actors* and *indirect actors*.

4. Literature review

The literature was read at the end of the research process. With respect to the placement of literature in a GT study, Glaser states: “It must be free from the claims of related literature and its findings and assumptions in order to render the data conceptually with the best fit. Grounded theory must be free from the idea of working on someone else’s work or problems” (1992, p. 31-32).

The literature in the field has noticeable relevance to the theory and has been viewed as a useful resource in order to receive a greater understanding of the area of research. The literature review is not an attempt to illustrate all significant research and analysis in the field; it is rather focused on what was found to be of concern in the theory, namely the structural vacuum. The literature read prior to the literature review was a combination of relevant documents, books, reports and research articles. The theory shows both similarities and dissimilarities with the literature.

The theory illustrates how the companies are explicitly or implicitly driven by two distinct objectives which are *altruism* and *self-interest*. The literature read prior to the literature review demonstrates how these objectives are constantly present and important in the field of CP. In accordance with the theory, the literature also demonstrates how companies lack strategies and conceptual tools in realising these twofold objectives. The literature points out how this is in fact of universal concern. Prominent literature highlights how theories on strategies and conceptual tools that can guide and inform companies’ behaviours do in fact exist and should be utilised. It emphasises the importance for companies to adopt a strategic approach, which in this study is defined as an adoption of both strategies and conceptual tools. Five significant documents from four important sources have been used in the literature review:

- The Committee Encouraging Corporate Philanthropy (CECP): Perhaps the biggest and most respected organisation dealing with CP. CECP is an American organisation that encourages and supports companies’ engagement in philanthropic activities. In association with CECP Terence Lim accomplished a PhD thesis, called “Measuring the value of corporate philanthropy: Social impact,

business benefit, and investors return” (2010). The study is a comprehensive and respected study in the field of CP.

- Mckinsey & Company: A prestigious American global management consulting firm who advises world leading businesses, governments, and institutions. Results from two of Mckinsey & Company’s global surveys were used, namely “The state of corporate philanthropy: A Mckinsey global survey” (2008). The survey received responses from 721 executives around the world—74 per cent of them CEO’s or other C-level executives, and “Rethinking how companies address social issues: Mckinsey global Survey results” (2010). The survey had 2245 senior executives participating from around the world representing the full range of functional specialities and industries, except health care.
- Professor Heike Bruch and research associate Frank Walter from University of St. Gallen: Bruch and Walter in 2005 published an article, called “The keys to rethinking corporate philanthropy”. In the article the authors advocate that companies should adopt a strategic approach and they also highlight “myths and misconceptions” in the field. The article has become influential in the field of CP and is frequently quoted. It is foremost based on research results from a study in 2001, in which 7 major global companies and a dozen small and medium sized companies participated.
- Trialogue: A leading South African publishing and consultancy firm that focuses on CP. Their “CSI Handbook” (2011) has become authoritative in the field of CP in South Africa. The book highlights; benchmarking quantitative and qualitative standards within the industry; shares lessons, experiences and best practice; identifies networking opportunities within the CP community; and illustrates opportunities where companies can collaborate with each other. The sections that have been used in the literature review are written by Jerushah Rangasami and Nicky van Hille, as well as Denise Bester.

4.1 Lack of strategies and M&E

Bruch and Walter state that it is widely accepted that CP has strategic relevance to companies. Companies can make use of CP to create win-win situations with regards to both business and society. The authors argue that projects that do not stimulate win-win situations will not be considered very important to the companies, and they will sooner or later be sidelined. Companies do in general lack cohesive strategies for their CP work; they rather work in fragmented manners which create scattered CP work that ultimately causes wasted resources. The authors state: "Few companies achieve significant lasting societal impact with their philanthropy, and even fewer manage to accomplish both substantial social effects and significant economic returns" (2005, p. 49-50).

Rangasami & van Hille argue that companies in South Africa put gigantic amounts of money into social development every year, and the problem is the lack of knowledge regarding how this money actually influences the beneficiaries. The authors argue that substantiality, return on investment (ROI), and risk analysis, are seldom highlighted when companies and development organisations are making decisions concerning development initiatives. Instead measuring the costs tends to be the focal point, which according to the authors is inadequate (2011, p. 62).

Lim sheds light on how social change, as well as business benefits is difficult to measure, and that the field of CP has not yet accomplished in establishing a common definition for methods and measurements. CP is often a matter of subtle and long-term benefits, and the strategies that will bring about these benefits vary greatly. Lim argues that companies and recipients often use informal stories in order to express impact from their CP work, so called anecdotal methods, which according to the author are insufficient. Lim states that there is a great need for "systematic measurement that brings rigor and discipline to the field. Data-based evidence quantifies the positive effects of corporate philanthropy, thus making a more persuasive case for why companies should engage in philanthropic causes". Lim does not completely argue against anecdotal methods, he sees a place for them too, but he wishes for evidence to take much greater place in the field than what it does today (2010, p. 1, 28).

The theory illustrates how there is a lack of knowledge among the companies on how their support actually influences the beneficiaries, and how they often rely on anecdotal methods in assessing impact. These anecdotal methods often imply stories that they themselves have gathered when visiting the projects or stories told to them by the recipients personally or by annual reports. Since prominent literature in the field disapproves of these methods, the companies would benefit from further reflecting upon that matter.

According to Rangasami & van Hille, reporting is usually focused around activities and outputs. Focus lies on questions whether the money was spent on the things they were intended for, not on what impact they actually had for the beneficiaries (2011, p. 63). Lim argues that activities and output metrics in short-term programmes might be the only obtainable tools at times, however they lack capacity to assess whether positive social impact or unintentional harm have been installed (2010, p. 17).

The theory shows that there is a focus on outputs amongst the companies. The argument by Lim is important for the companies to consider, especially because it highlights how CP does not necessarily even imply positive impact. If not managed properly, CP has the potential to cause unintended harm. Although with careful assessments, the chances of that happening will most likely decrease.

4.2 Applicable methods for strategy building and M&E

Bruch and Walter state: “the strategic direction of the companies’ philanthropic activities often remains superficial and poorly controlled”. The authors argue that this is partly due to companies’ lack of insight in alternative management approaches. Strategic philanthropy is according to the authors the most beneficial approach as it creates sustainable win-win situations. The authors define it as an approach in which companies are managing their CP work as professionally as they do with any other part of their businesses, and companies being driven by competence orientation and market orientation in combination. The authors state: “Executives align philanthropic efforts with the core competencies of their companies, thus using the company’s unique abilities to benefit society. However, they also take into account stakeholder and market

expectations so that the company may benefit from the effect of its philanthropic activities in the marketplace” (2005, p. 50, 53).

Rangasami & van Hille argue in favour of strong social investment strategies with respect to companies CP work and point out what they see as necessary components; clearly defined desired impacts with regards to both companies and beneficiaries; noticeable consideration for the actual needs of the beneficiaries; identified key social issues that will impact the businesses capacity to function and the creation of holistic programme designs in order to address these; strong risk assessments that regards both companies and beneficiaries; and lastly, the creation of comprehensive M&E programmes which enable the organisations to track the development and establish impact regularly (2011, p. 62).

Lim claims that business benefits from CP projects can be measured and that staff are able to establish convincing cases for potential CP activities and how they can benefit business, but only if they have formulated the complex processes of how the activities will improve strategic business needs, such as; reputational hazards, opportunities to expand, engagement amongst employees, and loyalty amongst customers. The author argues how tools from business disciplines can be applied and referred to; modelling approaches for valuing future cash flows, analysing scenarios and calibrating expected monetary profits linked to the behaviours of loyal customers and engaged employees. Lim also states that intermediate metrics can assist in achieving goals by allowing modifications halfway into the programmes (2010, p. 28-29, 50-51).

Lim puts forward tools that generate ideas on the impact of social change, and they will be presented briefly: formal evaluation; “the only way to prove rigorously that an impact is the result of an organisation’s efforts and therefore validates a logic model”, outcomes measurement; “focuses on nearer-term changes that allow real-time adjustments to the intervention strategy and logic model in place and provide indications that the program itself is causing the desired outcomes”, and impact-achievement potential assessment; “helps to determine whether an organisation has high-performing characteristics that will increase the likelihood that self-reported outcomes are being deliberately achieved” (2010, p. 17).

The tools highlighted by Lim can be of interest to the companies who participated in the development of the theory. The companies are aiming for both social change and business benefits; however they often use impressionistic tools to direct their behaviours. They move on from old CP activities to new ones, lacking insights on the impact on social change and business, based on rigorous evidence. Some companies value long-term support whilst others do not, and this is often decided upon by personal preferences and subjective ideas. Impact assessment can be valuable to the companies; it can give indications on whether it is a good idea to stay with current activities, or if it is time to move on.

Lim also argues that companies can assess how ROI in numeric value can be compared to, or combined with the efficiency on the impact on social change from different projects. Companies can make use of well-established quantitative business tools associated with ROI such as, cost benefit analysis (in which benefits are monetised), and cost-effective analysis (in which benefits are not monetised). These tools can incorporate the leverage benefits that grants might have with regards to projects that intend to create capacity-building and catalytic effects; resources that are not money but for instance, training opportunities and internal expertise, or the fact that companies are supporting projects which can attract other actors to support the same projects. Lim acknowledges that these tools are complicated and resource consuming, and that assessment of leverage value requires subjective inputs but argues that it can work well when attempting to establish, what is most likely to occur if the influencing funder had not gotten involved (2010, p. 18, 24- 26).

Rangasami & van Hille argue in favour of return of social investment, as well as M&E, the authors state: "As with any investment, a business needs to monitor and evaluate its return on social spend in order to determine the degree to which programmes are achieving a positive impact. Monitoring and evaluation (M&E) also helps the business gain insight into the social drivers and issues that are likely to increasingly impact on the business in the future. These insights can then be used to drive the development of a social strategy that actively supports the achievement of the company's overall strategic objectives, while having a fundamental impact on society". The authors argue that it is important to budget for M&E since they are big ventures, continuing: "A good rule of

thumb in terms of budgeting for M&E is to allocate 10% to 15% of the full budget towards these activities” (2011, p. 62-63).

Even though the companies who participated in the development of the theory had limited human and financial resources allocated to CP, they might still benefit from reflecting upon the concept of ROI. An adoption of ROI could allow them to further estimate their impact. Some of the companies are already using internal knowledge and should possibly keep doing so, but they should perhaps not forget about appealing to stakeholders as well. Many companies only practice monetary funding and they can look further into how to utilise their internal expertise. Some of the companies are engaged in projects that are capacity building; they contribute with internal knowledge and training opportunities. They also attract other actors into supporting the same projects as they do, and it becomes particularly essential for the companies to understand the impact of the projects in these situations in order to minimise the possibility of attracting actors into supporting projects that are not beneficial. It is important for the companies to reflect upon the notion of M&E, the benefits that it is associated with, and the risk of leaving it out.

Lim argues that measurement is beneficial in itself, stating: “It encourages improvement, management, and the explicit formulation of assumptions and expectations... value is achieved through organisations building up and learning from data and evidence over time”. Lim points out how non-profit organisations have established a wide range of tools, methodologies, and frameworks in order to estimate impact, and encourage companies to assess whether these can be useful in their CP projects as well (2010 p. 4-5).

The companies who participated in the development of the theory at times rely on the M&E that their recipients are carrying out. However they might benefit from not totally relying on this, as Bester states how short-term thinking, and the use of metrics to calculate the number of new programmes, cost, revenues, and number of clients served to measure success, are in fact routine among many South African organisations (2011, p. 77).

The Mckinsey & Company survey shows how the participating companies are often not sure on how well they respond to expectations from stakeholders, or the social goals

they have set up for themselves with regards to their CP work. They do nonetheless feel that CP has the potential to be a valuable resource with concern to consumers' expectations on companies' role in society, but their experience is that in reality this resource is not optimised. The companies who believe their CP work to be very or extremely effective at meeting stakeholder expectations and social goals have adopted a strategic approach: "Their programmes are more likely to address social and political trends relevant to the business and to be influenced by community and business needs. Executives at these companies expect their programmes to become more global and say that efforts are already more likely to involve collaboration with other companies" (2008, p. 1).

According to Bruch and Walter is it crucial for companies to communicate their CP work. Some companies do not realise how CP can influence business positively since they do not display their work to their important stakeholders. Companies who are successful in their communication have recognised and supplied their significant stakeholders with facts about their CP work. These companies are also welcoming their stakeholders into their CP work, for example, in dialogue and decision making. These companies communicate their genuineness and that they are not just aiming for advertising (2005, p. 55).

The idea of companies being motivated by business in their CP work is interesting in the context of the companies who participated in the development of the theory. When they believe other companies to be highly motivated by business, they perceived these companies as less humanitarian. These companies are instead attributed with dishonesty, self-interest and boasting. The companies who are communicating their CP work greatly are also seen as motivated by business, hence seen as less humanitarian. If the two arguments made by Mckinsey & Company, and Bruch & Walter are combined, it would imply that companies who are strategic, (partly) business motivated, and who communicate their CP work greatly, are perhaps more efficient and competent humanitarians in the end. The arguments made by the authors point towards a need for the companies to further reflect upon these matters.

Below are a few specific strategic recommendations for companies' CP activities, which can be valuable for the companies who participated in the development of the theory to consider.

4.2.1 Collaboration

Bester argues in favour of a collaborative approach to social change, the author states: "Development problems are systemic. Solutions are required both within society (such as early childhood development and job creation) and of society (problem-solving capacities). This complexity requires the type of problem-solving that single organisations cannot achieve alone.... Developmental issues are usually interlinked (e.g. education and healthcare), and progress or lack thereof in one area will impact on others. A co-ordinated, broad sector approach can facilitate more comprehensive development solutions and a more seamless provision of services" (2011, p. 76). Bester put forward an interesting example that illustrates what successful collaboration can look like: "the work of Cell-Life – an NPO that aims to address health-related logistical challenges, in particular HIV/Aids related, through the use of mobile technology. Cell-Life is part of the Vodacom mHealth Alliance for HIV/Aids – a collaboration between Vodacom, the Department of Health and four NPO's – that looks at ways of improving service delivery through mobile technology. Vodacom has been able to extend the reach of Cell-Life's service through its existing infrastructure" (2011, p. 77).

As already highlighted, the Mckinsey & Company survey results demonstrate how companies who believe their CP work to be very or extremely efficient at meeting stakeholder expectations, and social goals, have among other things, programme executives who are interested in collaborating with other companies (2008, p. 1).

Bester recognises that resources allocated to CP can be restricted, which according to the author is yet another reason why collaboration can be useful. Collaboration can regardless of small budgets, result in both large effects and visibility (2011, p. 77-78).

The companies who participated in the development of the theory have low trust in other companies' CP work. Other companies are frequently viewed as less sincere, and inferior to themselves. This position is not a favourable one in order for the companies to spontaneously collaborate with each other, and needs to be taken into consideration if an attempt to collaborate by external actors arises. There might however be more

appealing ways to collaborate for the companies, such as collaborations with actors that are not necessarily companies but as the example of Bester illustrates; collaborations between one company, NGO's and government. Bester's arguments about collaboration being fruitful even in low budget cases is of great concern to the companies who participated in the development of the theory; they have limited human and financial resources, and collaboration might help them to optimise these.

4.2.2 Women empowerment

The Mckinsey & Company survey results highlight how only 19 per cent of their respondents have programmes that specifically target women, which is noteworthy since a large amount of research points towards the importance of focusing on women for improving results for both general development objectives, as well as programme goals. The value of specifically focusing on women for improving their own lives is well established. In addition, women who earn an income are to a higher degree than men supporting the well-being of their families with that income. Hence targeting women becomes a great tool in order to create catalytic development - development beyond the individual (2010, p. 3).

It is well-known that many companies find it problematic to estimate business gains with respect to their CP work, which makes the survey results quite remarkable. It showed that out of all companies that focus on women, 34 per cent express how the focus has already improved business profits, and 38 per cent anticipate that it will improve business profit. Mckinsey & Company state that it is probably due to the following reasons: "a combination of the issues companies are addressing (particularly education), the targets of their programs (most often current and future employees), and the multiplier effect of focusing on women". According to the survey results, two thirds of the companies are ignorant with regards to the research that emphasises how women can increase social impact, and they are also unaware whether the companies they work for are more informed about that research (2010, p. 4).

There was a notable lack of consideration to women empowerment issues among the companies who participated in the development of the theory. The companies never spontaneously mentioned their interest in - nor the importance of - focusing on women, and the majority did not have activities that target women specifically. Given the great

amount of prominent research that emphasises the importance of focusing on women in social change, it is something that the companies need to contemplate, and possibly try to incorporate to a greater extent in their future CP activities.

5. Discussion

5.1 Theory and literature review jointly

The structural vacuum was a part of the theory that was somewhat concerning, hence the subject became the focus in the literature review which illustrated how there is a widespread lack of strategies and conceptual tools in companies' CP work internationally. The literature review demonstrates how the field of CP lacks generally established strategies and conceptual tools, although there are available strategies and tools. The literature review points towards a need for rigor and discipline in the field, and that existent tools and strategies ought to be adopted in order for CP work to result in win-win situations.

The companies who participated in the development of the theory use impressionistic tools, and hands-on approaches are used to perceivably ensure success. These behaviours essentially oppose prominent theories in the field of CP. So the first question becomes; why do the companies not make use of existent conceptual tools and strategies? This is something that could have been further researched if more time was available; however the theory and the literature review provides some hypotheses:

- **Ignorance:** Brush and Walter state: "superficial and poorly controlled" CP activities is partly due to the lack of insight in alternatives approaches (2005, p. 50). Mckinsey & Company survey results show how many companies are unaware of the considerable amount of reputable research that emphasise the importance of focusing on women, specifically in social change (2010, p. 4). The theory illustrates how the staff mainly have professional and academic backgrounds outside the field in which CP takes place, namely the field of; non-profit, development, aid and so forth. There is a general ignorance with regard to issues that are of relevance to the field; research trends, theories on strategies, available conceptual tools, etcetera.
- **Self-confidence:** The theory illustrates how staff are self-confident about their capacity to make fundamental decisions concerning the CP work, often by using

impressionistic tools and hands-on approaches. The companies and the staff do not see a need for further assistance.

- **Mistrust:** The theory illustrates how the companies' lack trust in external actors, such as organisations related to philanthropic work, as being valuable resources in their CP work. The companies feel comfortable when they work without a middleman, and when they have hands-on relations with their recipients.
- **Ascertain:** As Lim highlights, the field of CP has not yet accomplished in establishing a general definition on strategies, conceptual tools, and methods of measurements (2010, p. 1), which makes the companies uncomfortable with choosing and using amongst what is currently offered.
- **Neglect:** Lim argues that RIO models are complicated and resource consuming (2010, p. 26). Rangasami & van Hille point out that M&E are expensive processes (2011, p. 63). Bester illustrates how companies' financial resources allocated to CP are often restricted (2011, p. 77). The theory shows how the companies are operating with limited financial and human resources in respect to their CP work. The companies do not prioritise resource consuming behaviours.

The next question becomes; what is the lure that will make the companies move away from their current state to a strategic approach? According to the literature, both society and business benefit from companies having strategic approaches, hence if the companies take heed of the literature, it would be difficult for them to argue against a strategic approach, and in favour of their current approach. The question does however need further exploration.

If the companies who participated in the development of the theory would adopt a strategic approach, it implies that the staff will have to move away from their impressionistic tools, and be more self-reflecting; they need to question their self-confidence, their hands-on approach and their intuition. They also need to move away from the perspective of seeing communication of – and self-interest in CP as something negative, and instead something that can benefit both society and business.

5.2 Concepts

All the concepts that were developed in the theory are easily comprehensible in the summary of the theory that is presented at the end of the theory chapter. Since the literature read prior to the literature review shows similarities with many concepts in the theory, it indicates that the theory might be valuable to the whole field of CP, not just in the context of companies with Swedish roots who are operating in South Africa. The same elements that are found in the concept of, for instance, *self-interested activities* and *triggers*, were described in the literature to some extent, although the theory might have deepened the understanding of them. The elements that concepts of, for example, *impressionistic tooling*, *self-confidence*, and *hands-on ensuring* embody were not elaborated in the literature. These concepts can be fresh and useful additions to the field.

5.3 Evaluation of the theory

The theory has been generated strictly by guidance of the GT methodology. The theory mirrors everyday concerns for the companies, it fits the data and it has not been forced. The theory has workability; it has explanatory and predictive power, and it shows some behavioural variations. Feedback from the companies has been an integral part during the whole research process and that has created the theory's relevance. The theory is open for modification; later data can endure and change it.

5.4 Limitations

Glaser states: "It should not take more than a year to do a GT dissertation or study; four months in the field, four months doing more analysis, some field work, lots of memos and sorting; then four months of writing up and reworking" (2001, p. 115). Add to that time for researching the method, approval of the research proposal, ethical review and submission and the total time taken might be nearer to 18 - 20 months depending on the requirements of the university. This study is not yet a fully integrated theory but more akin to a conceptual description, which can be considered as a stage before that of theoretical completeness and conceptual integration - which is required of a "completed" GT. The concept of theory has been used in this study for simplifying

reasons. According to a fellow of the Grounded Theory Institute, the study has the potential to develop into a first-rate, fully integrated theory given more time for further theoretical sampling and analysis (Scott 2012).

5.5 Recommendations for further research

It would be useful to receive a greater understanding of how the different triggers that were presented in the theory operate. It would be valuable to further research how enforced CP and the context of corporate neglect are connected, and how it influences companies who are operating in South Africa. Is it the corporate neglect that pushes external regulatory frameworks onto them, or is it the enforcement that, at least partly creates corporate neglect since it hinders companies to develop genuine interest? Is positive reinforcement superior to punishment in this context or not? Legislators and policy makers will benefit from knowing how their creations actually influence companies, their recipients, and ultimately their beneficiaries. Should regulations perhaps push for the adoption of strategies and conceptual tools?

It is important to further develop the concept of impressionistic tooling in order to receive a better understanding of how personal experiences, opinions, and relations impact companies' CP work, and to explore whether impressionistic tooling leaves room for manipulation by funding recipients, for instance, can people consciously or unconsciously make companies support the projects they represent because personal relations have overshadowed projects actual capacity? More research on the perspective of the recipients and beneficiaries of CP work is needed in order to receive a broadened understanding of the field. It would be beneficial to develop the concepts of direct and indirect actors in order to understand them better, and to study companies from different nationalities with respect to the concepts presented in the theory in order to develop the concepts and the theory.

6. Conclusion

The companies that participated in the development of the theory perceive themselves to have been forced to engage in CP. Their main solution to this problem is by trying to optimise their CP work so it benefits both themselves and their beneficiaries. The companies are operating in a structural vacuum with regards to their CP work, and consequently they make use of impressionistic tools in their attempt to optimise their work. The field of CP lacks generally established conceptual tools and strategies, although unestablished ones exist, and they should be utilised in order to create CP work that reach its full potential according to prominent scholars in the field. There is arguably a need for companies to adopt a more strategic approach.

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