Implementing Corporate Social Responsibility.
An Exploratory Study of Strategy Integration and CSR Officers' Duty

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Abstract

In recent years Corporate Social Responsibility (CSR) gained relevance in business strategy, asking to address social and environmental issues in business. To manage these issues the firms are rethinking their strategy, introducing specific CSR actions and programs, and they are modifying their structure, establishing new positions called "CSR officers". In this study, we explored the relations above integration of social and environmental issues into the firms' strategy, the degree of CSR officers' duty and the amount of implemented social and environmental activities. Data of a survey aimed to 100 CSR officers operating in Italian listed firms was used. We analyze data on implementation of 39 typical CSR actions in each firm. Data proves that recognize a high duty to CSR officer is as important as the integration of CSR into the firm's strategy to implement a large amount of CSR actions into the firm.

1 – Introduction

After the early works, in which the Corporate Social Responsibility (CSR) was limited to normative and ethical concerns (Bowen, 1953; Chase et al., 1950), the attention to social and environmental issues, year by year, gained relevance and it became a view of the so-called strategic management (Wood and Logsdon, 2002; Hambrick and Chen, 2008). This view emphasized the relations with stakeholders as a driver of business success or failure (Post et al., 2002; Peng et al., 2009), stating that consider stakeholders' need beyond the legal level is a good opportunity for the firms themselves (Kotler and Lee, 2005; Porter and Kramer, 2006). Firms have therefore stepped up their efforts in CSR to improve relations with stakeholders (Greening and Turban, 2000; Maignan et al., 1999) and reputation (Fombrun and Shanley, 1990).

Firms which recognize CSR as a competitive driver need to keep abreast with the social and environmental issues, not just theoretically, but also in actual management (Jackson and Nelson, 2004). They restyle their strategy and structure to embrace CSR as element of the core business, rather than a residual activity unconnected with strategy (Freeman, 1984). They introduce social and environmental concerns as an essential part of the firms' strategic frameworks, redefining the main elements of their corporate strategy (Zadek, 2004). They modify their structure to perform CSR actions, and it occurs usually including new department and mangers in charge of implement new social and environmental actions. Thus department is becoming part of a large number of firms' structures, and it is directed by a new class of professionals: the CSR officers.

Literature contributed to the definition of CSR phenomenon (de Bakker et al., 2005; Garriga and Melé, 2004) and discussion of best practices (Savitz and Weber, 2006; Esty and Winston, 2006), but the CSR implementation processes and, even more, the duty of CSR officers remained largely unexplored. Thus this research wants to fill the knowledge gap on this new managers, and it is aimed at provide a deeper understanding of the contribution that these new professionals are giving to the CSR implementation.

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The central topic of the research is the understanding of importance of strategic CSR approach and of CSR officers' duty as drivers of implementation of CSR actions into the firms.

The article was structured in two parts. In the first we analyzed literature on implementation of CSR into the firm. We reviewed both the integration of CSR into the firm's strategy and, starting from the studies on ethical officers, we discussed the change in firm's structure, analyzing managerial tasks and duty of CSR officers. In the second part, after presented research questions and methodology of our research, we offered and discussed our empirical results on the effect of integration of CSR into the firm's strategy and CSR officer's duty on amount of CSR actions performed.

2 – Implementing CSR

Alongside their task of use resources to achieve good economic performance (Cole et al., 2005), the leaders of today's businesses should guide firms which are asked to account not only economic performance to shareholders, but also of environmental and social performance to stakeholders (Wade, 2006). The success of businesses in the long run is influenced by the capacity to act responsively and respect shareholders, stakeholders and natural environment (Donaldson and Preston, 1995; Svendsen, 1998; Phillips, 2003; Maak and Pless, 2006).

Even so, many executives are convinced that more responsible they manage the firm, more they will improve its competitiveness. Not surprisingly the task of integrating CSR into the firms is involving a significant number of executives, which are varying the way of organizing and working to integrate social and environmental issues (George and Jones, 1996; Dawson, 2003). Implementing CSR into the firms means rethink the overall firm's strategy and it calls also to redefine the structure, typically introducing a new professional: the CSR officer.

2.1 – *CSR into the firms' strategy*

Although a large number of firms have undertaken the path of CSR, the process to implement CSR into the firms is still limitedly unexplored (Collier and Esteban, 2007). Contributions on CSR implementation have been focused on how it can foster the internal processes (Frenkel, 2001; Mamic, 2004; Wood et al., 2004). While frameworks differ in emphasis given, the previous works converge on idea that the implementation starts from the redefinition of the firm's strategic framework. Khoo and Tan (2002), basing their model on the Australian Business Excellence Framework, suggested that a four stages process is necessary to introduce CSR into the firms

(preparation, transformation, implementation, sustainable business results). Using this process the firm should change toward CSR enveloping employees and changing the quality of its products. Panapanaan et al. (2003) developed a process based on initial assessment of social and environmental material issues and parameters, and a subsequent five-phase implementation (organization and structure, planning, implementation, monitoring and evaluating, communication and reporting). More recently Cramer (2005) and Maignan et al. (2005) develop two different processes of CSR implementation based on high stakeholders' engagement and strategy integration. Both the processes have included the listening and expectation of stakeholders as a core element to analyze the material issues and rethink the vision, the firms' strategy and setting up the monitoring and reporting system. In the same way Maon et al. (2009) developed an integrate framework to design and implement CSR based on a multiple case analysis. They divided the process in four phases, and they claimed the necessity to establish a vision related to CSR issues and develop an integrated strategic plan that includes social and environmental issues.

The previous studies have pointed out that to integrate CSR into the strategy the executives must drive the company into a path toward successive postures to balance the needs of stakeholders. For instance Munilla and Milles (2005) have described the integration process as linked to three different postures. The first, defined "compliance", sees companies meet legal and ethical requirement without investing money in initiatives that have non-economic priorities. The second "forced" perspective firms are the subject of external and internal pressures to go beyond compliance or strictly economic priorities, and they have to invest in CSR activities that are not strictly related to the value creation. The last, the "strategic" one, shows corporations change their business model to include CSR as a value creator. The progressive approach to strategy integration was also supported by subsequent research, which have proposed different models about integration of CSR into the strategy (Mirvis and Googins, 2006; Basu and Pallazzo, 2008; Nidumolu et al., 2009).

The integration of CSR into the strategy is a progressive process, which could present different level of integration and impacts on elements of strategic framework. The process to define a new strategy includes the main elements of the firm's strategic framework: vision, strategic plan, strategic measurement system and compensation system. First, to implement the CSR into the strategy executives might redefine the vision to be aligned with the social and environmental concerns. In this sense the top management declares and formalizes through official documents, such as annual reports, how the social and environmental issues are relevant for the inspiration

and future of the firm (Werre, 2003). Second, executives must define how CSR is integrate in the strategic plan (Maon et al., 2009), introducing the social and environmental issues as critical parts of the "action plans which drifts from the vision" (Cramer, 2005: 588). The development of this plan reaches the definition of a detailed set of goals and actions that want the firms to pursuit in the future economic, social and environmental performance as strictly interrelated (Dunphy et al., 2003). Third, it is necessary to include social and environmental dimensions in strategic performance measurement systems (Mackenzie and Hodgson, 2006), because it is impossible to drive the achievement of the CSR objectives if they aren't measured. The executives must define a set of social and environmental performance indicators that have to be periodically monitored to understand the degree of achievement of defined strategy. Fourth, executives must produce internal motivation and behavioural strategic alignment by introducing social and environmental performance into employees' job description and evaluations (Reynolds et al., 2006). In this sense the integration of CSR in the strategy need to include the social and environmental targets as an element of the compensation system (Walker et al., 2007).

2.2 – CSR into the firm's structure: the CSR officer

As firms attempt to face the new challenge of implementing CSR in their strategy, a department in charge of manage social and environmental issues is included in charts of firms. This new department support executives in manage and coordinate the CSR actions, and are usually directed by new professionals called "CSR officers". These officers itself represent a departure from past, and there are no guides as to where it should fit in the organization hierarchy. The attention given to CSR as a driver of economic performance improves the escalation of these new professionals (Austin, 1994; Izrael and Barn, 1998), despite that still today a limited amount of research has investigated these managers and the activities they carry out.

The research on managers in charge of activities related to social and environmental issues until now has adopted exclusively an ethical perspective. It has analyzed solely the professionals in charge of manage the ethical concerns: the so called "ethical officers". The object of these managers was ensuring compliance with a set of behavioural norms and in some cases, the resolution of ethical conflicts that occurred. The existent research, focusing on the ethical dimension, paid special attention to the personal profile and characteristics (Izrael and Barn, 1998; Petry and Tiez, 1992), their ability to address the conflicts and situa-

tions of ambiguity (Flynn et al., 2001; Howell and Higgins, 1990; Kelly et al., 1981), their moral integrity (Trevino, 1986), and the tasks assigned to them before starting the job (Wanous and Colella, 1989). The ethical officers were therefore a key element in the development of CSR in the company, as they put the ethics as a major concern (Trevino et al. 2000a, 2000b).

As the rise of ethical officers was related to the importance given to business ethics, the rise of CSR officers reflects the affirmation of social and environmental issues as a strategic component of the firms. It represents a breaking point compared to previous structure. The CSR officers are mainly responsible to carry the firms toward the change in process and activities based on social and environmental attention (Werhane, 1999; Winn, 2001; Robins, 2006). In particular CSR officers have two main objectives (Molteni and Pedrini, 2009): support firm's board in design CSR strategic integration; assure internal cohesion on CSR issues in the implementation. The first objective is the support of firm's board in design the model to integrate of CSR into the firm's strategy. The CSR officer must present a synthetic judgment of those social and environmental trends must be considered among the strategic variables. To be proficient in this activity the CSR officer usually is directly involved in stakeholder engagement and in conducting a continuous dialogue with stakeholders and understands the emergent stakeholders' needs (O'Dwyer, 2005). The second objective is to assure cohesion between the multiple actors involved in the process. S/he coordinates and support several middle-managers to realize the action to integrate CSR into the firm (Panwar et al., 2006). This activity is central for the efficiency in CSR implementation, because it asks a broad number of firm's departments to rethink processes to be aligned with social and environmental goals of CSR strategic plan (Elkington et al., 2006). In this sense the CSR officer daily works to obtain contributions of members of the firms and realize the CSR actions needed to change the firm's activities (Porter and Kramer, 2006).

In traditional works managerial tasks was differently classified both from a positive approach, based on what managers are observed doing (Drucker, 1993), and from a normative approach, based on what managers should be do (Mintzberg, 1973; Pelz and Andrews, 1976). Choosing the positive approach we could group managerial tasks in: objectives setting; resource and activities organization; outputs and outcomes measure and communication. To achieve these objectives the CSR managers differently collaborate with other firms' departments to pursuit, and she/he could be in charge of different managerial tasks related to specific CSR action to be implemented. The difference in managerial tasks is related to the necessity to implement CSR action that, in the most of

cases, directly impact on the activities that are already managed by existent departments. For instance the introduction of social and environmental concerns in supply chain impacts on procurement department activities, or the implementation of a social and environmental packaging could involves the operational activities.

As the managerial task of CSR officer could be different, their level of duty depends on the breadth of managerial tasks realized. Referring to the implementation of social and environmental actions the CSR s/he could have different levels of duty: 1) the direction, having all the duties related to objectives setting, resource and activities organization and outcomes measurement related to the CSR action; (2) the co-direction, sharing the duty of direction with one or more other existent departments; (3) the support, providing to one or more other departments the specific CSR expertise needed to correctly implement the action and having the duty to support the resource and activities organization; (4) the account, collecting information on action realized and having the duty of communication task both toward the internal and external stakeholders; (5) none, leaving the duty of all the managerial task to one or more other departments.

If from a theoretical point of view is it possible to define the possible duty that a CSR manager could have, a little is knew about empirical data regarding CSR officer's duty and the relevance of these professionals in the process to implement CSR into the firm. This study assumes the form of an exploratory research, and it represents a first empirical study on the role of these managers to implement CSR actions into the firms.

3 – Research questions

From the review of the restricted literature, we derive research questions to guide our study. Insight into these questions helps us to develop the future researches on CSR officer and CSR integration process.

RQ 1. Which duty the CSR officers have in implementing CSR?
RQ 2. Is the CSR officers' duty related to the effectiveness of CSR implementation?
RQ 3. Is the integration of CSR into the firm's strategy related to the effectiveness of CSR implementation?

The answer to the first question will contribute to a better understanding of the CSR officers' input in the implementation process. In particular by providing a first empirical evidence of current managerial tasks played by these professionals to performs CSR actions, and reaching a better understanding of the different way by which these managers are operating in the firms. In addition, by answering to the second question, we will provide a better understanding of how these professionals power the integration of CSR into the firm. It contributes to the perception of the relevance that these new professionals have to favour the modifications asked by CSR. Finally, answer to the third question contributes to the existing research on integration of social and environmental issues in firms' strategic framework. It allows the identification of relevance of formal strategy to reach a large amount of managed CSR issues, and introducing CSR practices in a large amount of traditional departments.

4 – Methodology

4.1 – *Sample and data collection*

The study is based on interviews addressed to CSR officers in the Italian listed firms. All the interviews were conducted over five-month period at the end of 2008. Taking all the firms listed in the Italian stock market exchange 242 companies were approached, resulting in a total of 100 managers participating in the research (redemption 41.3%). The results of the study are based on interviews of 100 managers in charge of social and environmental issues in 100 different listed firms, so that in all of case a company was represented by one single manager. The sample was composed by manager operating in 28 financial firms, 36 manufacturing firms and 36 are involved in the services industry, reflecting the composition of macro-industry in Italian Stock Exchange.

In designing the interview, particular attention was paid to the potential bias from response artefacts (Podsakoff and Organ, 1986). To deal with these problems the order of questions was randomized to avoid any response-order biases. Respondents were not told about the nature of relationship being investigated, to keep away from over-justification effects (Greenley et al., 2004). The interview lasted from one hour to one hour and a half, depending on the availability of the managers.

The questions asked during the interviews were based on three main topics: the CSR actions realized in the firms, the integration of CSR in formal firms' strategy, the duty of CSR officer in implementation of each typical CSR action. In the first part of interview we collected data on the presence/absence of 39 managed actions that are typical expression of CSR. To control the data consistency, we verified the managers' declaration by an analysis of secondary information fonts (firms' website and sustainability reports). In the case we haven't find the single action in secondary fonts we made a new telephonic call to require official documents regarding the initiatives. In the case we can't obtain documental proof, we considered the action as not realized.

The list of 39 actions analyzed was developed starting from the previous work of Porter and Kramer (2006). They proposed a list of issues that could be related to the firms' value chain as a tool to understand the link between competitive advantage and CSR. To be confident about the accuracy and fullness of the list of CSR actions a pilot-test was conducted. The list of actions elaborated by the two authors was reviewed by the board of Italian CSR officer network, an organization that represents the Italian CSR officers. The six members of the board analyzed and reviewed the list to develop an exhaustive group of the typical CSR actions. A couple of meeting of the board was led until all the 6 members of the boards agree that the list of CSR actions was complete and accurate, and nobody suggest any kind of modification. The result of these review process was a list of 39 CSR actions grouped in 10 material issues.

The second part of the interview was addressed to the integration of CSR issues in formal strategy of the firms. We have investigated four dimensions: the presence of elements related to CSR in the corporate vision, the introduction of targets of social and/or environmental in the strategic plan, the development of indicators of social and/or environmental in strategic performance measurement, and finally the presence of social and environmental performance in the compensation system. Again it was conducting a verification of information provided by CSR officer in order to assess their reliability. Managers were asked to give supporting documentation; if this had not been given the action of mainstreaming has not been considered.

The third part of the interview obtained information on duty of CSR manager to implement any analyzed social and environmental action. That statement was collected in a 5-points Likert scale, which correspond to different roles played by the CSR manager for each action. In this scale the value 1 was associated with the complete lack of involvement in the implementation of each action. The value 2, the level of duty named 'accountant', corresponded to the commitment of the CSR officer in the simple collection of information on the results achieved by other departments. Value 3 corresponds to the occasional support of the CSR manager to implement activities through participation in regular meetings with other departments, thereby playing a role as a 'supervisor'. The value 4 corresponds to the department of 'co-director', in which the CSR officer shared duty for the project with another company department, so it was mainly engaged in providing ongoing support to develop and create the project. The value 5 was instead associated with full duty of the CSR officer corresponding to the direct duty for the realization of the project is in designing both the operational implementation, thereby playing the role of 'director'. The classification of different degrees of duty was based on

the study on managerial duty; in particular it was the result of an assessment by the Board of CSR Manager Network Italy based on the classification of the duties suggested by McConkey (1989). The revision of the classification was necessary because the same was able to grasp the specificity of the profession investigated. Even in this case the review process is continued until its members have unanimously agreed to approve the classification adopted.

4.2 – Measures

The data collected on interviews conducted were subsequently analyzed to construct the variables used to test the hypotheses. The first step consisted in analyzing the reliability of the scales used for data collection. The sequent steps were the construction of factors through factors analysis.

Amount of CSR actions. The first factor was computed on the presence of the 39 CSR actions analyzed. We verified the reliability (Cronbach's Alpha=0.918), and after we conduct a factorial analysis and we obtained a single factor in which all the CSR actions load with a positive value (KMO=0.795; Bartlett's test $p<0.05$; Determinant>0.000001). This factor is judged as a reliable measurement of the level of implementation of CSR in management system, and measure the level of implementation of CSR into the firms' activities.

Level of CSR strategic integration. The evaluation of the integration of CSR into the strategy was made by analyzing the presence of CSR as a fully integrated element of four elements: the vision, the strategic plan, the system of performance measurement strategy and the system of compensation. Again it was conducting an initial analysis provided a check as the scale used is characterized by excellent reliability (Cronbach's Alpha = 0.918). Then we proceeded to the construction of a principal component factor analysis that led to the establishment of a variable factor represents the integration of CSR into business strategy (KMO = 0.694, Bartlett's test $p <0.05$; Determinant> 0.000001). All measures which have given rise to the factor presented a positive eigenvalue greater than 0.5. The factor obtained is then an assessment of the degree of integration of CSR into the system's strategy.

Level of CSR officer's duty. The measure of the level of duty was determined from the evaluation of the duty of the CSR officer in each of the 39 actions investigated. Evaluation as explained above was achieved with a 5-points Likert scale, where a 1 corresponds to a minimum level of duty and 5 a maximum level. Even in this case was examined in the reliability (Cronbach's Alpha = 0.957) and subsequent principal component factor analysis (KMO = 0.641; Bartlett's

test p <0.05; Determinant> 0.000001). All levels of duty actions identified over 39 presented positive eigenvalue and at greater than 0.394. The factor represents the overall degree of duty exercised in the implementation of CSR officer of CSR actions in the firm.

Manufacture process. This control variable is 0 when firms do not have manufacturing processes and 1 if there are processes of physical transformation of the products. This variable was included in the analysis in order to control the effect that the biggest impacts on the local community and the environment can cause a company's production in the development of CSR initiatives.

Multi business. To check the effect of a firm in most business operations has been introduced this variable. This variable was included as a plurality of areas could encourage the emergence of a greater number of actions for different areas of operation.

Business clients. This control variable involves the presence of business clients including those of the firm. The effect of this variable could be linked incentive that most attention given to CSR by companies to which the products and services.

Customer clients. This variable includes control of the effect that the presence of end-users can generate enterprise analyzed. The variable will then consider the impact that the CSR influencing consumers to the ethical dimensions of consumption can result in the commitment to implement CSR actions. The range of goods to the consumer could then facilitate the development of CSR actions as an attempt to exploit the ethics of such attention.

Employee number. The employee number is included in the analysis as a variable to control the effect of firm size on the CSR orientation. This variable must

be considered to evaluate the effect of CSR that appears to be more relevant to big firms than smaller. The data collected refers to the Full-time Equivalent (FTE) employed at the 31/12/2007, as the latest official published data. Based on the number of FTE employees we construct a 5 group categorical variable (1=less than 10 FTE; 2=10-49 FTE; 3=50-249 FTE; 4=250-999 FTE; 5=1000 or more FTE).

4.3 – *Statistical procedures*

To analyze the roles played by CSR officers in different CSR actions a descriptive analysis was conducted, presenting frequencies of different roles conditioned to each single of the 39 CSR actions analyzed.

A linear regression analysis was utilized as the main statistical procedure to examining the relationship between CSR officer's duty and the CSR implementation, as well the proposed moderating effect of the integration of CSR into the firm's strategy. Preliminary analyses were conducted to ensure no violation of the assumption of normality, linearity multicollinarity and homoschedasticity. For each model of linear regression we verified that VIF values were in an acceptable range. Control variables (Production process, multi business, business clients, customers and employee number) were entered at base model. We tested validity of our hypothesis by comparing different models, moving from highly restricted structure (only control variables), to a final target structure of our model. We used the variation in R^2 adjusted as an evaluation of the goodness of the model we used.

5 – Results

The table 1 reports the total number of the firms that realize a specific CSR action and the frequency, absolute and relative, of the different CSR officers' duty referred to each action.

Table 1 - *CSR actions and CSR officers' responsibility*

Issues and action	Realized	CSR Officers' Responsibility				
		Direct	*Co-Direct*	*Support*	*Account*	*None*
Transparency and accountability						
1. Sustainability/social reporting report	28	23 (82,1%)	1 (3,6%)	0 (0,0%)	1 (3,6%)	3 (10,7%)
2. Website section on CSR contents	33	22 (66,7%)	7 (21,2%)	0 (0,0%)	0 (0,0%)	4 (12,1%)
Corporate governance						
3. Inclusion in social responsible investing indexes	21	14 (66,7%)	2 (9,5%)	0 (0,0%)	1 (4,8%)	4 (19,0%)
4. Public ethical policy	30	11 (36,7%)	10 (33,3%)	2 (6,7%)	2 (6,7%)	5 (16,6%)
5. Public environmental policy	20	6 (30,0%)	4 (20%)	2 (10,0%)	4 (20%)	4 (20,0%)
6. Public charity policy	16	6 (37,5%)	2 (12,5%)	3 (18,8%)	1 (6,2%)	4 (25,0%)
Management systems						
7. Human rights management system (i.e. SA8000)	10	3 (30,0%)	1 (10%)	2 (20,0%)	2 (20,0%)	2 (20%)

8. Health and safety management system (i.e. OHSAS 18001)	9	3 (33,3%)	1 (11,1%)	2 (22,2%)	1 (11,1%)	2 (22,2%)
9. Environmental management certification (i.e. Iso14001)	15	3 (20,0%)	2 (13,3%)	4 (26,7%)	3 (20,0%)	3 (20,0%)
10. Industry based CSR certification (i.e. FSC)	3	3 (100,0%)	0 (0,0%)	0 (0,0%)	0 (0,0%)	0 (0,0%)
11. Anti-corruption management system	24	5 (20,8%)	3 (12,5%)	4 (16,7%)	3 (12,5%)	9 (37,5%)
12. Social and/or environmental risks management system	13	3 (23,1%)	3 (23,1%)	0 (0,0%)	1 (7,7%)	6 (46,2%)
Stakeholder dialogue						
13. Public stakeholder engagement policy	17	8 (47,1%)	2 (11,8%)	2 (11,8%)	2 (11,8%)	3 (17,5%)
14. Public customer satisfaction survey	17	1 (5,9%)	2 (11,8%)	2 (11,8%)	1 (5,9%)	11 (64,6%)
15. Public employee satisfaction survey	13	0 (0,0%)	6 (46,2%)	2 (15,4%)	0 (0,0%)	5 (38,4%)
16. Stakeholder engagement program (i.e. Focus Group. Panel)	12	12 (100,0%)	0 (0,0%)	0 (0,0%)	0 (0,0%)	0 (0,0%)
17. Public policy on use of lobbying	12	7 (58,3%)	2 (16,7%)	1 (8,3%)	0 (0,0%)	2 (16,7%)
Charity						
18. Annual program of corporate foundation	9	3 (33,3%)	2 (22,2%)	1 (11,1%)	0 (0,0%)	3 (33,4%)
19. Annual program of social charities	22	6 (27,3%)	5 (22,7%)	1 (4,5%)	2 (9,1%)	8 (36,4%)
20. Annual program of environmental charities	24	2 (8,3%)	6 (25,0%)	3 (12,5%)	2 (8,4%)	11 (45,8%)
Human Resource Management						
21. Enterprise voluntarism program	6	2 (33,3%)	1 (16,7%)	0 (0,0%)	2 (33,3%)	1 (16,7%)
22. Safe working program	21	4 (19%)	4 (19,0%)	4 (19,0%)	1 (4,8%)	8 (38,2%)
23. Diversity & discrimination program	20	1 (5,0%)	4 (20,0%)	2 (10,0%)	2 (10,0%)	11 (55,0%)
24. Work-life balance program	22	1 (4,5%)	4 (18,2%)	2 (9,1%)	6 (27,3%)	9 (40,9%)
25. CSR education & job training program	20	12 (60%)	6 (30,0%)	1 (5,0%)	0 (0,0%)	1 (5,0%)
26. Social and/or environmental aspect in H.R. evaluation	23	14 (60,9%)	5 (21,7%)	0 (0,0%)	0 (0,0%)	4 (17,4%)
27. Social and/or environmental compensations policy	8	4 (50,0%)	2 (25,0%)	0 (0,0%)	1 (12,5%)	1 (12,5%)
Procurement						
28. Social and/or environmental criteria in suppliers selection	18	1 (5,6%)	3 (16,7%)	1 (5,6%)	3 (16,7%)	10 (55,6%)
29. Social and/or environmental criteria in suppliers assessment	12	2 (16,7%)	2 (16,7%)	0 (0,0%)	1 (8,3%)	7 (58,3%)
30. Uses of social and/or environmental inputs	7	2 (28,6%)	0 (0,0%)	0 (0,0%)	3 (42,9%)	2 (28,6%)
Logistics (inbound and outbound)						
31. Mobility management program	18	2 (11,1%)	6 (33,3%)	3 (16,7%)	2 (11,1%)	5 (27,8%)
32. Transportations environmental impact reduction program	15	0 (0,0%)	6 (40,0%)	0 (0,0%)	3 (20,0%)	6 (40,0%)
33. Packaging environmental program	9	1 (11,1%)	2 (22,2%)	1 (11,1%)	0 (0,0%)	5 (55,6%)
Operations						
34. Energy & water efficiency program	23	1 (4,3%)	4 (17,4%)	1 (4,4%)	3 (13,0%)	14 (60,9%)
35. Kyoto protocol program	12	1 (8,3%)	4 (33,4%)	0 (0,0%)	1 (8,3%)	6 (50,0%)
36. Emission and waste reduction program	20	4 (20,0%)	2 (10,0%)	1 (5,0%)	3 (15,0%)	10 (50,0%)
Marketing and sales						
37. Program to develop social-friendly products	9	1 (11,1%)	2 (22,2%)	1 (11,1%)	0 (0,0%)	5 (55,6%)
38. Program to develop environmental-friendly products	12	0 (0,0%)	5 (41,7%)	2 (16,7%)	0 (0,0%)	5 (41,6%)
39. Cause-related marketing initiatives	16	0 (0,0%)	6 (37,5%)	1 (6,3%)	2 (12,5%)	7 (43,7%)

It provides a synthetic overview of the main duty of the CSR officer and of other firms' department.

The main result of the descriptive analysis is the evidence of a not clear duty of CSR officers towards different CSR actions. In some case they direct the implementation of an action and it presents the higher level of duty, instead related to other actions they have no duty and the activities are autonomously realized under the duty of other existent departments.

The results state that CSR officers have a pre-eminent duty in actions related to three main issues: transparency and accountability, corporate governance and stakeholder dialogue issues. These officers results as formally in charge of deal with the stakeholders' expectations, so they usually are directly responsible to assure continuous information about CSR activities addressed to stakeholder both by report and websites. Starting from a process of accountability CSR officers are also in charge of actions addressed to periodically dialogue with stakeholders, with high duty in the definition of a policy and in the management of the program developed to involve stakeholders. The CSR officers have also a key role in the integration of social and environmental issues in the firm's corporate governance, creating the internal condition to assure the stakeholder expectations are formally considered. These managers are in charge of develop new forms of stakeholder dialogue, and only in few cases they are involved in the employee or customer satisfactions surveys, that are under the duty of human resources and marketing departments.

The CSR professionals co-direct the CSR issues related to logistic activities. In this case the officer develops a strict collaboration with the director of the department that deals with logistics or operative activities to implement the social and environmental issues.

In the implementation of social and environmental dimension in operations and procurement the CSR officers are mainly excluded and the department directors are in charge of the duty to implement CSR actions.

In other way, in the management systems, charity and human resources management, the CSR officer has not a clear duty, but it differs in each single actions. So in the human resources management the CSR officer has a main duty in the voluntarism programs, in CSR education actions and in the introduction of social and environmental indicator in the human resources evaluation system, but at the least he or she has a little duty in other initiatives. In the management systems they have to collaborate with other department, except in the industry based CSR certification, that is directly managed by the CSR officer.

Once analyzed the different duty of the CSR officers the purpose of this study was to analyze the relevance of the CSR officers' duty and CSR strategy integration to integrate the CSR in the firms' value chain. The table 2 reports the means, standard deviations, and correlation coefficients between the dependent, independent, and control variables. We used hierarchical moderate regression models to analyze the hypotheses we developed. The model including control variables was used as the base model, which is able to explain the 12.7% of variance in CSR implementation $F_{(5, 94)}=3.883$. In the model 1 we include the strategic CSR scale, and the total variance explained by the model as a wall was 40.1%, $F_{(6, 93)}=12.042$, p <0.001. The strategic CSR explained an additional 27.9% of variable in CSR implementation (R^2 change=0.274). In model 2 we included the CSR officer's duty scale, $F_{(6, 93)}=12.781$, p <0.001. The total variance explained an additional 29% of variance in CSR implementation than base model (R^2 change =0.290).

The last two models (3 and 4) included CSR Strategic and CSR officer's duty scales, without and with interactions effects. The model without interaction effects, $F_{(7, 92)}=13.645$, p <0.001, and the model with interaction effect, $F_{(8, 91)}=11.812$, p <0.001, explained at the least the same level of variance in CSR implementation (R^2 change model 3=0.345, R2 change model 4=0.339). In the last model the interaction effect was not statistically significant (p=0.935).

Table 2 - *Descriptive statistics and correlations for independent, dependent and control variables[a]*

Variables	Mean	S.D.	Min	Max	1	2	3	4	5	6	7
1. Amount of CSR actions[b]	0.00	1.00	-1.12	1.89							
2. CSR strategic integration	0.00	1.00	-0.61	3.44	0.62**						
3. CSR officer's duty	0.00	1.00	0.00	1.00	0.64**	0.66**					
4. Industry	0.37	0.49	0.00	1.00	-0.18	-0.10	0.02				
5. Multi business	0.51	0.50	0.00	1.00	-0.03	0.08	0.10	0.09			
6. Business clients	0.57	0.50	0.00	1.00	0.08	0.03	0.01	-0.00	-0.08		
7. Customers clients	0.60	0.49	0.00	1.00	-0.04	-0.09	0.04	-0.13	0.02	-0.21**	
8. Employee number	4.38	0.91	1.00	5.00	0.34**	0.34**	0.36**	-0.11	0.06	-0.04	0.14

a	For all variables n = 100; b	Dependent variable
*	p < 0.1	
**	p < 0.05	
***	p < 0.01	

Table 3 - *Results of Moderate Hierarchical Regression Analysis for Amount of CSR actions*[a]

Variables	Base Model		Model 1		Model 2		Model 3		Model 4	
Controls										
Productive	- 0.30		-0.19		-0.17		-0.15		-0.15	
Multi business	-0.08		-0.15		-0.18		-0.19		-0.19	
Business clients	0.02		0.15		-0.02		0.08		0.07	
Customers clients	-0.22		0.05		-0.22		-0.06		-0.06	
Employee number	0.41	***	0.19	**	0.19	**	0.14		0.14	
Constant	-1.51		-0.82		-0.54		-0.47		-0.46	
Main Effect										
CSR strategic integration			0.56	***			0.33	***	0.33	***
CSR officer's duty					0.58	***	0.37	***	0.38	***
Interaction										
CSR strategic integration × CSR officer's duty									-0.01	
R^2	0.13		0.40		0.42		0.47		0.47	
ΔR^2 from base model			0.27		0.29		0.34		0.34	
F	3.88	***	12.04	***	12.78	***	13.64	***	11.81	***
ΔF from base model			8.16		8.90		9.76		7.93	

a	Standardized coefficients are shown (n = 100)
*	$p < 0.1$
**	$p < 0.05$
***	$p < 0.01$

In all the regressions to test the correlation in residual we conducted Durbin-Watson test that returns results around 2 in each model (base model=1.73; model 1=2.08; model 2=1.89; model 3=1.98; Model 4=1.98).

In the entire model the CSR officer's duty and Strategic CSR were statistically significant. In the model 3, that is the best in total variance explained, scales record a positive beta, with a duty with a higher beta value (0.371) than the strategic CSR (0.331).

6 – Discussion

With this research, we examined the relationship between CSR officers' duty and the integration of CSR into the firms' activities, an important yet under researched topic of CSR research. By developing an study, we contribute to the research on implementation of CSR analyzing how the CSR officers are contributing to more social and environmental oriented firms.

Regarding the first research question of our study, based on the duties of CSR managers, the results demonstrate that CSR officers are differently operating to implement the social and environmental actions in diverse areas. Because they are managing a change process to improve consideration given to social and environmental issues, they are differently involving themselves with the other departments. They are cross-structural professionals who operate horizontally toward the firms' structure, they share the duty of activities related to the implementation of CSR with a range of existent departments. Results show that the CSR officers have a deep duty in the infrastructural issues (such as accounting and reporting, and corporate governance) and in the stakeholder dialogue activities. On the other side they have a lower level of duty in primary activities, which are guarded by departments that are still in charge of, manage the process related to these activities (i.e. human resources, procurement, marketing).

The high variability of CSR officers' duties could be justified as the results of two different forces that push the officers to support other departments or take the direct duty: the necessity of CSR competencies to manage the activity; and the magnitude of existent department current duty on activity to be implemented. The duty of the CSR officer is the results of the conflict between these two forces.

The first force, that push a higher duty of the CSR officers, is based on the nature of CSR implementation that asks to combine functional based expertise, owned by the existent department, with the social and environmental competencies, generally owned by the CSR officer. More the CSR competencies are relevant to implement an activity more the CSR officer is in charge of a higher level of duty. For instance the development of a cause-related marketing campaign asks collaboration between CSR officer and director of marketing department. This because to implement these practices are needed both the contribution of the marketing department, to activate the specific marketing competencies to realize the campaign, and the CSR competences, that provide insight on material social or environmental issues for stakeholder

and on best practices realized in other firms. This power boosts the importance of the CSR officer that gains a higher level of duty in reason of indispensability of her/his social and environmental expertise.

The second force, that push a lower duty of the CSR officer, is based on the existence of a department that results as naturally in charge of the CSR activities in reason of the main field of his duty. Insofar in the CSR activities impact on process managed by a specific department, the CSR manager loses his/her duty because the other departments have a magnitude power to attract the CSR issue under their duty. For instance the activities related to work-life balance are naturally under the duty of the human resources department, which could need only a little support of the CSR officer and are mainly part of the human resource managed issues.

The second and third research questions were based on relevance of strategic integration and level of CSR officer's duty to implement a higher amount of social and environmental actions into the firm. Our results state the integration in firm's strategy as an important driver of the level of CSR initiatives realized by a firm. It means also that firms that integrate social and environmental issues as a critical element of their strategy is attended to produce a consistent effort in realize CSR issues. The results confirm the previous studies that affirmed the strategy integration as the starting point of an efficient process to implement CSR into the firm.

Results also demonstrate that to reach a high implementation of CSR actions into the firm the level of CSR officers' duty is as important as the inclusion of social and environmental aspects into the firm's strategy. We observed that a broader duty in head of CSR officers produces a deeper attention to social and environmental issues in the activities managed by other departments. The affirmation of importance of CSR officers states that to implement social and environmental concerns firms need to define both the way to integrate CSR into the firms' strategy and how to asset the structure to implement the strategy, defining the new CSR departments. Executives would be advised that to implement the CSR into the firms they have to be interested both in the definition of a new strategy and to the subsequent change in firm's structure. In this sense our research states that more higher is the duty attributed to the CSR officer higher will be the level of relevance of social and environmental issues in each of the firms' areas of activities.

Take the path of CSR ask the firms to a deeper change strategy to define the way to implement the social and environmental issues in the model to produce value. At the same time, it ask also to fix the firm structure and define a department that, collaborating with the other departments, could lead the modification in working mode and activities that the CSR introduce in a firm. Both the element results as

important to predict a higher amount of CSR initiative as an expression of the social and environmental orientation of a firm, and they deserve the same attention from the executives, that must define a good strategy and chose a good manager.

7 – Conclusion

This research contributes to understanding the importance of level integration of social and environmental issues into the firm's formal strategy and the level of CSR officers' duty to produce a large embedding of CSR in the firm's activities. The main contribute of this research is to prove that CSR officers have an impact on the firm's path to implement CSR as relevant as the strategic integration. This result opens a new field of research and asks for a higher consideration of executives to the design of a specific CSR structure. Although this research is one of the first study to use field data regarding the activities of CSR officers, as a first exploratory study we address our analysis to give a contribution to the initial comprehension of the overall activities realized by these managers, creating a starting point to improve the studies both on implementation process related to CSR postures and the role that CSR officers are playing.

Even though our sample covers CSR officers in Italian listed firms, which limit the results for two reasons: one territorial and another dimensional. The first is that our sample is limited to Italy, and an interesting question that arises from or findings is on results which could be reached in other countries analyzing CSR officer activities. It could be very interesting to realize similar studies in other countries to understand the existent differences both in the managerial tasks that CSR officer are realizing and in the level of embedding of social and environmental issue in to the firms. Further research could analyze the role of CSR officer in different countries to reach a better comprehension of how national context are influencing the role of these managers in the implementation process. The second limit refers to the nature of the firms that, being listed in the stock exchange, have mainly a big dimension. In this sense the results we provide could not be considered to analyze the implementation of CSR in small-medium enterprises. In these firms usually the chief of the firms take also the duty related to CSR implementation, so that the growing importance of CSR officer not includes the SMEs firms. Rather than the field of internal management of CSR activities in small and medium enterprises could be an interesting research topic.

An attractive question that arises from our research is on competencies related to social and environmental issues. The CSR officers work as a provider of specific competencies on social and environmental issues, trying to introduce a CSR action in all the firms' activities. Further research could address

the issues of distribution of CSR competencies internally the firms, which actually is a research field still mainly unexplored. In particular interesting field of studies could be the way by which different department are developing internal expertise related to social and environmental issues. This field of research will be also relevant to reach a better understanding of the way by which the CSR officers managerial task are attended to change in the next future.

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