THE MYSTERIOUS EQUITY BEHIND CHARITABLE GIVING: 
A CASE STUDY EXAMINING CORPORATE SUSTAINABILITY INITIATIVES 
AND PERCEPTIONS AMONG MULTI-STAKEHOLDER GROUPS 

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Master of Science 

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THE MYSTERIOUS EQUITY BEHIND CHARITABLE GIVING:
A CASE STUDY EXAMINING CORPORATE SUSTAINABILITY INITIATIVES
AND PERCEPTIONS AMONG MULTI-STAKEHOLDER GROUPS

Presented by Max A Duroseau

A candidate for the degree of

Master of Science

And hereby certify that, in their opinion, it is worthy of acceptance.

_________________________________________
Dr. Jung Ha-Brookshire

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Dr. Li Zhao

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Dr. Tony Castro
To my Mother, who championed dreams I never knew I had. All my success, I owe to you.
Acknowledgments

As I reflect on the journey that has brought me to this point in my academic career, I must pause to say thank you to the many who have supported my growth.

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Abstract

The study explored corporate sustainability efforts, as well as the varying perspectives and factors that impact sustainable output from corporations. By implementing Ha-Brookshire’s (2017) Moral Responsibility Theory of Corporate Sustainability, the theory provided a methodical framework with which to examine corporate activity from all sectors and industries in a live setting. According to Ha-Brookshire’s framework, corporations are considered truly sustainable when sustainability is viewed as a perfect duty, clear goals are existent, and a well-defined structure guide activity. This research further incorporates Freeman’s (1984) stakeholder theory as a means for isolating varying perspectives within each case. The analytical interpretation from a case study approach, which used the triangulation methods of semi-structured interviews, researcher triangulation, and photo elicitation of six nonprofit workers revealed five revelations: (a) internal drivers within stakeholder members impact views on sustainability, (b) economic growth as a key goal, (c) explicit structure of culture-value communication leads to carrot-stick effect, (d) clear supply chain enhances sustainability, and (e) holistic sustainability is achieved through diverse activities. Implications derived from results in this study offer several opportunities relevant to industry players and academics. For industry players, strategies of execution both internally and externally should be evaluated to produce most desirable results, while opportunities exist for academics to expand business research literature through further iterations of similar studies.
Chapter 1: Introduction

Chapter 1 contains the following sections: (a) background of study, and (b) purpose and significance of study.

Background of Study

Overview of Sustainability in the Global Textile and Apparel Industry

The United Nations’ Report of the World Commission on Environment and Development, in 1987 created a buzz surrounding and push for sustainable development in the global society, including business communities (Brundtland, 1987). However, the dialogue surrounding the impact of corporate sustainability has received mixed opinions over the past several years. Some corporations have adjusted their business practices to achieve sustainability because such changes can translate into opportunities to build new competitive advantages (Goswami & Ha-Brookshire, 2015). Others do so out of a sense of obligation to society, while others do not adapt at all (Bhaduri & Ha-Brookshire, 2011). In every instance, the residue of the Bruntland report, as well as society’s slow shifting consciousness has left an indelible mark on how we do commerce. Since then, it has become commonplace for firms to market themselves as “eco-friendly”, “green”, “sustainably sourced” etc. in an attempt to appear more appealing to consumers (Kumar & Christodouloupolou, 2014). Thus, terminology related to sustainability has been adapted by today’s consumer, though none more than sustainability and corporate social responsibility.

Before delving into the caveats surrounding these buzz terms, they must first properly be defined. Today, sustainability and corporate social responsibility have both become terms which are now popular in mass media. Consider the term, sustainability, for example. According to the
Bruntland Reports (1987), sustainability is defined as meeting the needs of the present without compromising the ability of future generations to meet their own needs. This definition provided by the UN became the cornerstone for many other definitions to be built upon. Though it was a step in a positive direction, there was much ambiguity surrounding how this definition should be interpreted or whether it could be properly evaluated (Özdemir, Härđtlein, Jenssen, Zech, & Eltrop, 2011). Thus, the call for further development of the definition was needed. Elkington (1998) later expanded on this idea of sustainability by introducing the concept of the Triple Bottom Line (TBL). This framework separated interests into 3 categories: people, planet, and profit. According to Elkington, sustainability could not be achieved unless all three categories were acknowledged in business operations.

Another term, corporate social responsibility, is similar, yet has a heterogenic makeup of different attributes. These attributes, according to Dahlsrud (2008), are called dimensions, which address varying aspects of the word in use. These dimensions include: the environment, society, economics, stakeholders (a term which is later defined), and voluntariness. These five dimensions represent varying aspects of the term, showing the conglomeration of different ideas being housed within a single word. While these terms may be familiar and well understood to the specialist or the academic, they may not be readily understood by the laymen or consumer entirely. Moreover, sustainability definitions as well as corporate social responsibility can vary across cultures (Lee, Ha-Brookshire, & Chow, 2018). Thus, a call has been made to address educational needs to better develop professionals who will enter into the workplace and may be faced with moral issues (Ha-Brookshire et al., 2017). However, this creates a gap in how corporations address sustainability and corporate social responsibility, given the proliferation of definitions which are left to interpretation. Therefore, the researcher, for the sake of clarity will use sustainability as a catch-all term to represent the varying concepts discussed moving forward.
The researcher has opted for the use of sustainability instead of corporate social responsibility for three reasons. First, given the nature of this research in qualifying how corporations view sustainability, it is most suitable to utilize the same term to maintain consistency. Second, corporate social responsibility is suggestive of “doing good” while sustainability is suggestive of “being good” (CSR or Sustainability, 2016) which are more reflective of the Moral Responsibility Theory as well as the Bruntland Report. Lastly, sustainability will be used in lieu of CSR due to limitations in scope which may be assumed from a non-specialist viewpoint, that CSR relates only to activities which benefit society. Therefore, to eliminate confusion, the researcher will use the term sustainability, which includes CSR dimensions such as the environment, economics, and society etc. The researcher will also use terms ‘company’ and ‘firm’ to refer to for-profit corporations and ‘business’ which may refer to both nonprofit and for-profit corporations.

Current Approaches Toward Corporate Sustainability

Extensive work was done to “map the territory” and create a detailed topography regarding corporate sustainability, as well as the different approaches (Garriga & Melé, 2013). These findings were concisely summated by Garriga and Mele and catalogued into 4 Theoretical categories, representing aspects “observed in any social system” (Garriga & Melé, 2013). These categories include instrumental theories, political theories, integrated theories, and ethical theories.

Instrumental theories according to Garriga and Mele (2013) acknowledge only the economic aspect of business and prioritize wealth creation over all other functions. All activity is permissible as long as it remains consistent with wealth creation. Among these theories are: maximizing shareholder value, creating competitive advantages, and cause related marketing. The approach of maximizing shareholder value simply considers shareholder growth as the
maximum criterion for any activity. Any investment that may increase value amongst shareholders will be pursued while those that impose additional cost, and decrease profit will be avoided (Garriga & Melé, 2013). Another approach is to achieve a competitive advantage through the strategic allocation of resources. Cause-related marketing refers to the business approach of addressing specific causes undertaken by the firm when “revenue-providing” exchanges are made (Barney, J., 1991). An example would be TOMS’ one-for-one model that provides shoes to a child in need with each corresponding purchase (“Improving lives”, 2019).

Political theories according to Garriga and Mele (2013) focus on the stratified power and relationship between businesses and their inherent responsibility. The main political theories are: corporate constitutionalism and corporate citizenship. Corporate constitutionalism asserts that businesses are not merely engines for wealth creation but also social institutions. This means that businesses must use the power they possess responsibly. Corporate citizenship on the other hand builds upon the idea that corporations must take into account the community where they are operating, and thus consider ways of strengthening communities and improve the environment through partnership (Garriga & Melé, 2013).

Moving on, integrative theories state that businesses are dependent on society for their existence and growth. Thus, businesses should conduct themselves accordingly in order to further benefit and sustain the codependent relationship between both business and society (Garriga & Melé, 2013). Theories under this category include: issue management, the principle of public responsibility, stakeholder management, and corporate social performance. Issue management deals with the responsiveness of businesses when pressed with societal problems. According to the theory, responsiveness is evaluated by the businesses’ ability to identify and respond to gaps between the public’s expectations and the business’ actual performance (Ackerman, 1973). In response to this, Preston and Post (1975) proposed that emphasis shift
from issues deemed important solely by a select few toward mainstreamed public opinions, coupled with emerging issues. Under this school of thought, what works for the majority should be the policies and procedures which are ultimately implemented. Corporate Social Performance Theory according to Carroll (1979) attempts to merge the previous concepts by outlining a basic definition of social responsibility, a fixed list of issues pertaining to that definition, as well as a specified philosophy of response. The scope of Carroll’s definition would address three areas: economic, legal, and ethical concerns regarding business activity. Lastly, stakeholder theory will be discussed in detail in chapter 2.

Finally, Ethical theories, according to Garriga and Mele (2013) address the “right thing to do” or the means for achieving a good society. Theories under this umbrella are: normative stakeholder theory, universal rights, sustainable development, and the common good approach. Universal rights states that basic human rights function as the basis for CSR initiatives and approaches. This approach was popularized due to its global traits of adoptability since it was first introduced by UN Secretary, General Kofi Annan, in an address to The World Economic Forum in 1999 (Garriga & Melé, 2013). Sustainable development was previously discussed with the release of the Bruntland report as a guide for development on a large scale. The tenant of meeting today’s needs without compromising the future’s ability to meet their own was expanded to include social, environmental, and financial elements as a means of better addressing corporate activity. The common good approach states that because businesses are part of society, they should work to benefit society by not being “harmful or parasitic”. Ways of achieving this goal varied in ways such as wealth creation or fair production approaches that respect rights of the individual. Lastly, stakeholder theory was included due to its integrative qualities which may be of use toward community needs. As previously mentioned, stakeholder theory will be discussed in detail in chapter 2.
Most recently, Ha-Brookshire (2017) proposed the *Moral Responsibility Theory of Corporate Sustainability*, which furthered the discourse on corporate sustainability. She proposed, that corporations who maintain personhood by law, should not only consider sustainability as a core business function but also have goals and structures in place to achieve such values. In this theory, corporate sustainability includes both environmental and social dimensions in addition to financial gain.

Though there are several theories and approaches toward achieving corporate sustainability, there are also gaps that accompany these approaches as well. Considering the instrumental theories, such as strategic competitive advantage, cause-related marketing, and maximizing shareholder value, these theories emphasize CSR as a peripheral activity and should be considered only as a “means to an end”, with that end being wealth creation. These approaches fail to acknowledge relationships within the business process that do not directly affect revenue generation such as benefiting non-essential recipients. Similarly, political theories such as corporate constitutionalism and corporate citizenship acknowledges outside beneficiaries such as the community, but do not acknowledge internal players within a firm or corporation. Integrative approaches such as issue management, principles of public responsibility, and corporate social performance, focus mainly on social needs. This tends to be exclusionary toward environmental needs that lack direct social impact. Also, since public perceptions of response are integral to the approach, this also excludes social needs that are unseen by the public eye. Mainstreamed opinion and emerging issues exclude social and environmental issues perceived to be in the minority. Ethical theories such as universal rights, the common good approach, and sustainable development provide value-based approaches for corporate sustainability but do not provide *prescriptive* strategies for achieving these objectives. Finally, while MRCS theory
provides prescriptive strategies such as having clear goals and corporate structure, its scope does not include stakeholders and their perceptions.

With this complexity in mind, this study will endeavor to examine how corporations approach sustainability through their business functions in order to discover a more holistic understanding of the innerworkings of sustainable behaviors, according to MRCS and stakeholder theory.

**Purpose and Significance of the Study**

The purpose of this study is to explore how corporations engage in corporate sustainability. More specifically, the study seeks to explore how various stakeholders perceive corporate sustainability by applying factors within the morality spectrum proposed by Ha-Brookshire. Lastly, the study seeks to examine the sustainable activity enacted by corporations as well as potential perceived differences or similarities held among stakeholders.

The intended significance of the researcher’s findings will illuminate areas of improvement for corporations who engage or seek to engage in sustainable behavior. Many corporations exist on a multi-national scale, with multiple players involved in regular large-scale transactions. By identifying potential gaps, corporations may increase efficiency and productivity both internally and externally through close examination of planning and goal facilitation approaches. Thus, the research will be presented in five consecutive chapters starting with the introduction in chapter 1, followed by review of the literature in chapter 2, and appropriate methods of study in chapter 3. Findings and conclusions will be discussed in chapters 4 and 5 respectively.
Chapter 2: Literature Review

Chapter 2 contains the following sections: (a) Moral Responsibility Theory of Corporate Sustainability, (b) Stakeholder Theory, and (c) summary of research questions.

Moral Responsibility Theory of Corporate Sustainability

As stated previously, the Bruntland report (1997) states that Sustainable Development seeks to meet the needs and aspirations of the present without compromising the ability to meet those of the future. This report from the United Nations Commission centered around examining the interactions of the environment as well as the economy to create meaningful long-term solutions, which promoted global stewardship. While this report set the vision for sustainability on a large scale, research by Elkington (1998) posed the definition of the triple bottom line which addressed firms on an individual level. Sustainability, according to Elkington was defined as the satisfaction of the triple bottom line: people, planet, and profit. Through this lens, a corporation can only be viewed as sustainable when its business functions have a holistic impact on not only the economy, but society and the environment. Thus, corporations that were deemed profitable, and maintained a charitable presence within a community, but neglected to dispose of waste in a cost effective, environmentally friendly, or renewable manner could not be considered sustainable. Likewise, a firm that maintained profitability, and promoted environmental stewardship, but implemented unethical labor policies would also not be viewed as sustainable, even though it met two of the three qualifying criteria. In this way, Elkington has pointed to a more holistic definition of sustainability. Though these milestones have been important, there is little consensus on how to fully implement such ideas in real settings or even how to properly define or delineate similar terms from one another. (Dahlsrud & Dahlsrud, 2008). Furthermore,
large inconsistencies continued to exist in areas within global supply chains due to a lack of “global ethics standard” (D’Itri & Helms, 2018). A study conducted by Dahlsrud (2008) analyzed 37 different definitions for the term corporate social responsibility (hitherto referred as CSR) and found that tools for CSR management was needed due to rapid changes from a globalized economy, as well as involvement from multiple stakeholders (to be discussed in further detail). Thus, Jung Ha-Brookshire (2017) has proposed the Moral Responsibility Theory of Corporate Sustainability (hitherto referred as MRCS) as a means for addressing such variations in sustainable execution.

According to business ethicists and philosophers, the corporation maintains legal personhood and must adhere to practices of social justice beyond mere legal compliance. As a result, corporations are faced with moral duties as it relates to their business functions (Kant, 1797/1991). These moral duties therefore dictate how concepts such as CSR may be implemented within a firm.

Views of Sustainability Within the Morality Spectrum.

When considering the moral responsibility framework presented by Ha-Brookshire, a firm grasp on underlying assumptions is needed for cogency. Corporate personhood has been established since the Trustees of Dartmouth College v. Woodward ruling in 1819, which clarified the meaning of public vs. private corporations (Ha-Brookshire, 2017). Since then, a plethora of scholarly material has been authored, discussing corporate personhood. It is therefore understood that corporations are viewed as human entities, with rights and responsibilities similar to that of an actual human. Therefore, corporate personhood tethers a corporation to ethical concerns such as social responsibility, which exceed basic adherence to local laws.

To continue, German philosopher Kant (1797/1991) stated that there are two types of moral duties which all living beings adhere to: perfect and imperfect duties. Perfect duties are
those which are considered non-negotiable and universal, such as honesty, and the respect of human life. Imperfect duties are those which are laudable acts, which are subject to the actor’s preference or predisposition, such as donating money to the poor. While imperfect duties can be abandoned and re-implemented at the actor’s discretion, a perfect duty is seen as necessary at all times in ideal society. Thus, discerning a corporation’s moral stance is paramount when evaluating a corporation’s activities related to sustainability and CSR. If a corporation considers sustainability a perfect duty, then it may be truly sustainable and strives to be sustainable in all aspects of its business. Corporations who consider sustainability as an imperfect duty therefore cannot be considered truly sustainable since sustainability is only applied to select aspects of its business.

Furthermore, a corporation’s goals along with its individual members remain interconnected according to Dempsey (2013), Dubbink (2014), and Hess (2013). This is because a corporation’s mission, vision, and business policies may change as individual members fluctuate. Since individuals in part comprise the corporation as a whole, the two cannot be separated (Mellema, 2006). The ramifications of such interconnectedness mean that occurrences with either all or some within the firm tend to affect the entire firm. Changes in the economy, such as in the case of a recession, may have an adverse effect on individual members by causing job layovers. Conversely, loss of talent could have a tremendous impact on a corporation’s overall performance. Therefore, the connection between individual members and a corporation remain steadfast. Potential gaps in perception therefore, emerge as an important factor to consider since many corporations utilize branding as a means to connect and appeal to customers (Kumar & Christodoulopoulou, 2014). Incongruous perceptions between the outward image of a corporation and individual members can lead to a gap referred to as perceived corporate
hypocrisy. This gap between individual members and the corporation can negatively impact attitudes toward the corporation. Therefore, research question 1 is posited below:

1. What are the corporation’s members perceived positions on sustainability?

Ha-Brookshire (2017) further asserts that corporations are considered truly sustainable when they maintain clear goals and a well-defined structure. Clear goals create a specific target for corporations to focus upon, which create opportunities for assessment. Adding to this is the necessity for a well-defined structure for which to carry out set goals. Ha-Brookshire includes structure as an important factor for being considered truly sustainable because structure refers to how a corporation is organized, and how resources are managed. Therefore, a corporation cannot be considered truly sustainable if it lacks clear goals or a well-defined structure. For this reason, research question 2 is posited as follows:

2. How does the corporation’s structure, if any, facilitate goal achievement?

Up to this point, three critical factors have been discussed regarding Ha-Brookshire’s (2017) MRCS theory: A corporation’s moral positionality regarding sustainability, the existence of goals, as well as the structure for facilitating such goals. The various permutations of these three critical factors result in the categories within the moral spectrum. Corporations that see sustainability as a perfect duty, have clear goals and a well-defined structure are considered truly sustainable. Corporations that see sustainability as a perfect duty, and have clear goals, but do not have a well-defined structure are considered occasionally unsustainable. Corporations in this category, that do not have well-defined corporate structures leave matters of execution up to individual members’ interpretations. This may result in a gap between corporate goals and individual’s behaviors. Corporations that see sustainability as a perfect duty yet do not have clear
goals are considered occasionally sustainable. In this case, sustainability may occur by chance since there are no goals for which to evaluate sustainable activity.

Conversely, corporations that do not see sustainability as a perfect duty yet have clear goals and a well-defined structure are considered consistently sustainable in selective areas. Corporations in this category do not pursue sustainability in all aspects but instead choose to focus on certain activities in addition to their usual business functions. Corporations that do not see sustainability as a perfect duty, have clear goals, but do not have a well-defined corporate structure are considered occasionally unsustainable in selective areas. Corporations in this category can expect a gap to exist between a corporation and its individual members due to matters of execution being left to the individual’s discretion. Corporations that do not see sustainability as a perfect duty, and do not have clear goals or a well-defined structure are considered occasionally sustainable in selective areas. For corporations in this category, sustainability may occur by chance in certain activities since there are no goals for which to evaluate corporate activity.

The delineating factor between each category falls upon whether corporations see sustainability as a perfect duty. This in turn dictates whether issues of sustainability will be applied to all aspects of business functions or only certain activities. Furthermore, research stemming from this framework supports whether corporations are considered truly sustainable through the examination of Chinese apparel producers (Yang & Ha-Brookshire, 2018). Therefore, understanding how corporations execute sustainability is a critical aspect of this study and is posited in the question below:

3. What activities do corporations engage in to exhibit sustainability?
Figure 1. Moral Spectrum discussed in MRCS Theory.

Stakeholder Theory

Freeman’s seminal work, Strategic Management: A Stakeholder Approach (1984) introduced the concept of stakeholder theory, which partitioned participants actively involved within corporate activities. According to Freeman, a stakeholder is defined as “any group or individual who can affect or is affected by the achievement of the firm's objectives” (Freeman, 1994). This definition is therefore foundational and used as the basis for all other discussions.

regarding the stakeholder concept. This theory was later expanded upon by Donaldson and Preston (1995).

The fundamental aspects within stakeholder theory are its key descriptive elements. It presents a model describing what the corporation is (Donaldson & Preston, 1995). Next, it establishes a framework for examining connections between stakeholder management and specific corporate goals (Donaldson & Preston, 1995). Next, the theory in an instrumental capacity provides a framework for systematically analyzing its connectors in relation to one another, and how they interact as an organization (Donaldson & Preston, 1995). Furthermore, stakeholder theory suggests that stakeholders are identified by their interests in the corporation, regardless of whether the corporation has any corresponding, functional interest in them (Donaldson & Preston, 1995). This proposition is significant due partly to the fact that not all stakeholders are internally valid or necessary from an operational standpoint. Moving on, the theory posits that the interests of all stakeholders are of intrinsic value (Donaldson & Preston, 1995). This means that all participants identified as stakeholders have value apart from increasing profitability and should therefore be considered when making decisions. Lastly, the theory is managerial in nature and suggest attitudes, structures, and practices that constitute stakeholder management (Donaldson & Preston, 1995).

As previously stated, stakeholder theory provides a framework for which to examine connections as well as identify stakeholders according to their specific interests. Corporations, like all organizations require leadership to exist. Leadership in this sense will be referred to as the executive stakeholder branch and will be defined as the member(s) that maintain decision making capacity. Though executives may also self-execute, members whose sole role is to effectuate tasks will be referred to as employee stakeholders. Corporations require customers to facilitate business. Customers maintain a separate stakeholder identity regardless of whether they
are final consumers, or within a supply chain, based on their vested interests in the existence and productivity of the corporation. Lastly, recipients in any non-essential business activity related to CSR are considered beneficiary stakeholders. Therefore, a for-profit corporation may be divided into the various stakeholders seen below:

**Figure 2. For-Profit Stakeholders.**

In the case of nonprofit corporations, whose purpose is to serve and create change, stakeholders may deviate slightly. Nonprofit corporations may or may not have traditional customers and employees as with for-profit corporations\(^1\). However, government inclusion to

\(^1\) Although nonprofit corporations may serve core customers, for purposes of this study were omitted due to the non-vital nature of customers for a nonprofit to exist as corporate entity.
maintain nonprofit status is an important deviation from for-profit stakeholders (Phelan, 2003). Therefore, such relationships as government entities or policy makers who directly influence or interact with nonprofit corporations will be referred to as government stakeholders. Therefore, a nonprofit corporation may be divided into the various stakeholders seen below:

**Figure 3. Nonprofit Stakeholders.**

<table>
<thead>
<tr>
<th>beneficiaries</th>
<th>executives</th>
</tr>
</thead>
<tbody>
<tr>
<td>government</td>
<td>employees</td>
</tr>
</tbody>
</table>

Stakeholders may therefore be broken down into executive, employee, customer, government, and beneficiary categories. Though it is known that various stakeholders are involved in the business functions of nonprofit and for-profit corporations, it is unknown how these stakeholders affect approaches toward CSR and sustainability. Also, it is unknown whether different stakeholders will yield different or similar responses. Research on topics of value
creation and appropriation (Cabral, Mahoney, McGahan & Potoski, 2019) in the non-profit sector draw heavily from stakeholder theory yet does not address how sustainability is approached. Therefore, application of the stakeholder theory will help to uncover nuances between stakeholders that would otherwise remain hidden. Therefore, the research question will be posited below:

4. Are there any differences in responses to Q1, Q2, and Q3 amongst different stakeholders? If so, what do these differences look like?

The following graph illustrates the relationship between nonprofit and for-profit corporations, including stakeholders according to MRCS.
Summary of Research Questions

1. What are the corporation’s members perceived positions on sustainability?
2. How does the corporation’s structure, if any, facilitate goal achievement?
3. What activities do corporations engage in to exhibit sustainability?
4. Are there any differences in responses to Q1, Q2, and Q3 amongst different stakeholders? If so, what do these differences look like?
Chapter 3: Method

Chapter 3 contains the following sections: (a) case study approach, (b) preliminary study (c) case selection, (d) data collection, (e) data analysis, (f) validation strategies, and (g) researcher’s epistemology and reflexivity.

Case Study Approach

Robert Stake (1995, p. xi) once posited that “a case study is expected to catch the complexity of a single case.” This quote is suggestive in that all things maintain complexity, but also that cursory glances could be insufficient at detailing nuances found in qualitative research. Unlike other methodological approaches, case study hinges on purposive discovery, with the intent of gaining insight or understanding through multi-angular modes of interaction (Stake, 1995; Yin, 2009). This multi-angular approach could provide a rich depth of field that conveys hidden perspectives in a way that is both meaningful and informative. The cases must maintain complexity. Thus, they could be better explained qualitatively with the hopes of uncovering deeper meaning from what is already perceivable. It is this understanding, which has led the researcher to select the case study method as the primary vehicle for such anticipated discoveries.

Although the case analysis method exists in varying forms, its unifying feature is its tendency to reveal decisions or sets of decisions: underlying motivations, strategies of implementation, and concomitant results (Schramm, 1971). Yin (2009) describes case study as an empirical inquiry that: (a) investigates a contemporary phenomenon in depth and within its real-life context, especially when (b) the boundaries between phenomenon and context are not clearly evident. Furthermore, the case study will allow the researcher the opportunity observe
emic and idiographic emergences native to the selected cases (Geertz, 1973). A careful approach of planning and designing the study will result in a thick description of data (Geertz, 1973) as well as a promotion of rigor. In this light, the case study approach was deemed appropriate for the purposes of the study.

**Preliminary Study: City Furniture**

Before conducting a case study research, a preliminary study was conducted using City Furniture, a South Florida-based, for-profit company who maintains charitable activities in addition to its regular business functions. The goal of the preliminary study was to explore how a for-profit corporation approached sustainability within its own business functions, as well as testing the research design for areas of improvement which could further enhance the study. Stake (1995, pp. 1-2) says that a preferred case should be well-bounded, specific, complex, and functioning. He also continued that working within boundaries creates a defined workspace and scope of inquiry, because these boundaries also impose practical research constraints due to the limits of time, finances, and other resources. Particularly, local knowledge cases were considered for the preliminary study. The researcher’s local in-depth knowledge of corporate activities within the following cases created the opportunity to gather rich data pertinent to the study. In this light, City Furniture was selected as a case for the researcher’s preliminary study due to the researcher’s local in-depth knowledge about the company and its activities. The researcher has local knowledge, which was gained while working as an employee for the corporation, as well as maintaining professional connections to executive and employee stakeholders since 2015. This professional network furnished a rich lattice of contacts, which was leveraged to gain data
collection opportunities via interviews, internal corporate records, and external available
documents (Fenno, 1986).

Preliminary Study: Case Description

City Furniture is a privately-owned retailer that sells home furnishings, mattresses, and
home accents. The company, which is based in Florida, has approximately 17 showrooms, and is
one of the largest home fashion retailers in the South Florida region. Originating as a waterbed
retailer in 1971, the company transitioned to a full-line furniture retailer as the demand for
waterbeds declined in 1994. In 2002, the company launched its proprietary furniture line called
Kevin Charles, named after the original founder of the company. This line has expanded from
case goods (drawer chests, nightstands, tables etc.) to now include mattresses. Since its
inception, the company has grown into a multi-million-dollar corporation that focuses on
satisfying customer needs through world-class service, competitive pricing, and rapid delivery
(“The History of Kevin Charles”, 2018). Local knowledge maintained by the researcher includes
City Furniture’s extraneous activities for community involvement and philanthropy such as
donation programs, free annual physicals for employees, and charity walks etc. Therefore, City
Furniture was selected as a suitable case.

Preliminary Study: Data Collection

An IRB (Institutional Review Board) application was created, which contained
information regarding the purpose of the study, levels of risk associated with the research, and
the types of data to be gathered. After an IRB approval was issued, the researcher collected the
data. This data included semi-structured interviews, which was recorded on a digital recording
device, and later transcribed for analysis.
The researcher’s rationale for selecting the semi-structured interview as the preferred method is two-fold: First, the semi-structured interview provides a loose structure to guide the exchange while providing opportunity for new discovery (Fontana & Frey, 1994). While a structured interview may prove effective in particular circumstances, in this case it may eliminate the variability of responses from respondents, and thus limit the breadth of information that could be attained. Second, phrasing questions in an open-ended manner reduces the likelihood of the participant to give ‘yes or no’ responses. Opportunities to tease out information by way of follow-up questions can be reduced with structured interviews. Thus, the researcher can avoid providing pre-determined answers. The guiding element of a semi-structured interview keeps the interviewer from becoming too conversational, and potentially gathering unnecessary data due to loss of focus.

Secondly, semi-structured interviews allow for elucidative techniques to gain implicit data (Johnson & Weller, 2002). When seeking information regarding the inner workings of a corporation, it is imperative for the researcher to understand the degrees of sensitivity involved in the communicative process. Each interviewee is a repository of valuable information that will shape the outcome of the study. Therefore, it is critical for the researcher to pay close attention to their presentation in order to build a rapport and gain access to such critical information.

Therefore, the researcher generated an interview protocol that would help gain insight into the four research questions discussed earlier. Three to five interview questions were created per research construct (see Table 1).
Table 1. Interview questions by construct.

<table>
<thead>
<tr>
<th>Defining Sustainability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. How would you define sustainability?</td>
</tr>
<tr>
<td>2. How important is it for businesses or corporations to practice sustainability?</td>
</tr>
<tr>
<td>3. How important is sustainability as a value for your corporation? Explain?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sustainability Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. What activities does the corporation do that exhibit sustainability?</td>
</tr>
<tr>
<td>5. Which of these programs do you consider the corporation’s signature activity? Why?</td>
</tr>
<tr>
<td>6. Let’s discuss that specific program:</td>
</tr>
<tr>
<td>a. Briefly describe how the corporation’s activities connect with that program.</td>
</tr>
<tr>
<td>b. How did these particular activities come about?</td>
</tr>
<tr>
<td>c. How do these activities reflect the corporation’s values on social responsibility?</td>
</tr>
<tr>
<td>d. What goals, if any, are set regarding this activity?</td>
</tr>
<tr>
<td>e. How are these goals, if any, decided upon?</td>
</tr>
<tr>
<td>f. How are the recipients included in the goal creation stage?</td>
</tr>
<tr>
<td>g. What are the outcomes of the activity?</td>
</tr>
<tr>
<td>h. What systems, if any, are put in place to meet activity objectives?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Corporate Structures and Sustainability</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. How does the structure of your corporation allow for sustainability projects and goals?</td>
</tr>
<tr>
<td>8. What incentives does your corporation have as a result of doing sustainability projects?</td>
</tr>
<tr>
<td>9. What challenges or barriers does this pose on the corporation?</td>
</tr>
<tr>
<td>10. Social Responsibility: Here is a definition of social responsibility as it applies to corporation and business. Please use this definition. In what ways does your corporation model elements of this definition?</td>
</tr>
<tr>
<td>11. How might your corporation improve its ability to be socially responsible (based on this definition)? What would you like to see your corporation do differently or have?</td>
</tr>
</tbody>
</table>

Given that one of the research goals was to assess the different perspectives held among various stakeholders, the selected interviewees represented two critical stakeholders of City Furniture: executives and employees. Among the many stakeholders involved in City Furniture’s activities, executives and employees were highlighted due to their direct connection to corporate operations. The executives, which includes the President and Owner of the company, sets the vision for the company as well as specific policies and activities. This means that executive stakeholders are directly responsible for the activities within the company and maintain high
bases of knowledge. Two executives were interviewed by the researcher. These executives were the Owner and President of the company as well as the Vice-President of Sales. Employee stakeholders, which include those employed by City Furniture that were not executives were interviewed. Employees were valuable in the study since they helped implement the policies and vision for various activities, including charity. Four employees were interviewed by the researcher including: a showroom General Manager, a Delivery Technician, and two Sales Associates. Therefore, a total of six interviews were conducted by the researcher in the preliminary study (See Table 2). The interviews were conducted in offices and showrooms from July 24th through July 27th in 2018 in Tamarac and Cutler Bay, Florida. The researcher spent 2 days for a total of 8 hours to conduct interviews, take photos, and gather documents.

Table 2. Preliminary Case Participants.

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Stakeholder Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elvis Casely</td>
<td>Sales Associate</td>
<td>Employee</td>
</tr>
<tr>
<td>Eclesiaste Germain</td>
<td>Delivery Technician</td>
<td>Employee</td>
</tr>
<tr>
<td>Georgina Hernandez</td>
<td>General Manager</td>
<td>Employee</td>
</tr>
<tr>
<td>Garry Ikola</td>
<td>Vice-President of Sales</td>
<td>Executive</td>
</tr>
<tr>
<td>Keith Koenig</td>
<td>President &amp; Owner</td>
<td>Executive</td>
</tr>
<tr>
<td>Michelle Souki</td>
<td>Sales Associate</td>
<td>Employee</td>
</tr>
</tbody>
</table>

For the interviews, first, all interview questions were asked to each participant to gather their personal views on the research questions. Then, toward the end of the interviews, the researcher provided the participants with three dimensions of corporate social responsibility, printed on a card (see Table 3). This card was given to respondents to explore their understanding of sustainability and CSR, as well as how those terms applied to their respective
company. The dimensions included in the card were: environmental, social, and economic. The card also contained main topics of concern related to sustainability and sample phrases typically used to describe each dimension. With this card, the final interview question #11 was presented to the interviewees.

The participants were asked if, and how their company represented the dimensions provided. They were then asked if, and how their corporation could become more socially responsible based on the definition given. Interviews conducted were recorded on a digital recording device and ranged in length from 18 minutes to 1 hour and 4 minutes. The interview card is shown below:

Table 3. CSR dimensions provided to participants.

<table>
<thead>
<tr>
<th>Dimensions</th>
<th>Main topics of concerns related to sustainability</th>
<th>Example phrases typically used to describe dimension</th>
</tr>
</thead>
<tbody>
<tr>
<td>The environmental dimension</td>
<td>The natural environment</td>
<td>‘a cleaner environment’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘environmental stewardship’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘environmental concerns in business operations’</td>
</tr>
<tr>
<td>The social dimension</td>
<td>The relationship between business and society</td>
<td>‘contribute to a better society’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘integrate social concerns in their business operations’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘consider the full scope of their impact on communities’</td>
</tr>
<tr>
<td>The economic dimension</td>
<td>Socio-economic or financial aspects, including describing CSR in terms of a business operation</td>
<td>‘contribute to economic development’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘preserving the profitability’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘business operations’</td>
</tr>
</tbody>
</table>
Preliminary Study: Data Analysis and Preliminary Results

Once the data was successfully gathered, the researcher had each recording file from the interviews transcribed in order to be coded and analyzed. Constructs generated from the research questions served the purpose of guiding the analysis of specific questions, as well as aiding the researcher on words, phrases, or concepts to lend greater focus. Therefore, the data was analyzed following these constructs identified by the researcher:

- Values
- Sustainability
- Activities
- Goals
- Outcomes
- Corporate Structure

Chromatic indicators were assigned upon the creation of constructs. These chromatic indicators would be used to highlight or identify findings within the transcripts that directly related to a particular construct. In addition to chromatic indicators, the researcher also annotated within the margin of the transcript as part of the process of data analysis. The colors assigned were pink for corporate values, green for sustainability, blue for activities, yellow for goals, violet for outcomes, and orange for corporate structures. The color-coded constructs were derived from the research questions as follows:

- Values: Pink
- Sustainability: Green
- Activities: Blue
- Goals: Yellow
- Outcomes: Violet
- Corporate Structure: Orange

These color-coded constructs were then used to label pieces of data found in the transcript that were relevant to the corresponding research question. Open codes were assigned to
themes that were discovered but not initially anticipated by the researcher. These open codes remained achromatic and were underlined.

The next step of data analysis was the categorization of the labels within each transcript. Each label for values, sustainability, activities, goals, outcomes, and corporate outcomes were grouped together to find common themes. Through this systematic organization of labels, the researcher was able to locate commonalities hidden within the text and generate individual themes. This process was repeated with each participant until all interview transcripts were individually analyzed. Finally, themes from each individual interview were analyzed together to create grand themes that would guide the researcher towards conclusions regarding the study. Although there are multiple ways of analyzing qualitative data, an established procedure and guideline for assigning themes to interview text was used. For this study, themes were (1) not a code, (2) directional, (3) be presented as a phrase or brief sentence, and (4) be voluptuous (possessed sub-themes). These rules functioned as a check when assigning themes as a means of order, consistency and rigor.

When analyzing the data, major findings included consistencies among executive and employee stakeholders regarding CSR activity. These consistencies seem to have been facilitated by structures within the company, such as daily updates and various other communicative strategies for employees within City Furniture. Also, all interviewees responded similarly that corporations should indeed behave in a manner that is socially responsible. City Furniture maintained two flagship programs for sustainability. These programs were a corporate-wide initiative for recycling and waste management, as well as a donation program that collected customers’ old mattresses to be sent to Haiti. The donation program is helmed by an individual employee with executive support, suggesting themes of employee empowerment as a creative strategy towards enhancing sustainability.
When examining the City Furniture case, questions referring to stakeholder’s personal philosophies on sustainability and business ethics were immediately discussed. These questions related specifically to research question 1 regarding corporate positionality. Among findings were responses from both executive and employee stakeholders. General findings from executive stakeholders describe sustainability as something worth attaining within normal business parameters. Executive members felt that sustainability should be sought after at all times, regardless of costs imposed or challenges faced. Regarding employee stakeholders, similar perspectives were also shared, and various employees interviewed felt that efforts on behalf of the corporation should be made to exhibit sustainable behavior in addition to normal business proceedings. City Furniture President Keith Koenig stated, “We're not perfect but I think we try to do the right thing at all times.” Also, General Manager Georgina Hernandez stated, “Well the incentive is you know you're doing something good for the community.” Therefore, the researcher interpreted stakeholders belonging to City Furniture to agree that sustainability should be pursued at all times, according to MRCS theory.

Following perspectives on sustainability is the position that a corporation cannot be truly sustainable if they do not possess clear goals and objectives. When discussing goal creation with the respondents, varying perspectives emerged were mentioned between both stakeholders. When initially asked, executives stated that formal goals were not established. Instead, sustainability was simply executed as a reflection of their values and beliefs. However, upon continuation of the discussion, goals appeared to have been established. Executive stakeholders interviewed made frequent reference to specific goals that were set for the coming future and well as reasons for their specific implementation. However, various employee stakeholders admitted to not being fully aware of present goals relating to specific sustainable activities which were mentioned. Thus, contesting perspectives were presented regarding goal creation. The
President stated, “I mean the goal is to recycle everything we possibly can.” However, a Sales Associate said, “I really have no idea but I really I hope that they will continue growing in that sense.”

Next, a well-defined structure was also explored regarding City Furniture’s positionality. Executive stakeholders went into great detail regarding the many systems in place such as SOP’s (Standards of Procedure), which detail specific plans of action for different jobs, selective processes for mattresses that are donated, and random quality assurance checks. However, in mentioning the Mattress Donation program in Haiti, details suggested that while there is a structure in place, execution may be left for interpretation to those directly involved. The President of City Furniture explained that operations were left at the discretion of a sole employee in the operations department. Through collection of mattresses via City Furniture delivery vans, the employee procures the mattresses and processes them in separate quarters, though occasionally storage space at City Furniture headquarters is used. Once processed, payment for shipping is negotiated and the mattresses are further allocated upon arrival. Those remaining mattresses are then left to the employee to distribute. The researcher perceived an extended supply chain in which consistency may be difficult to maintain according to MRCS theory. Employees expressed a lack of familiarity with some structures in place with the corporation. When discussing particular programs, those which directly connected with job functions were mentioned with less brevity. The President mentioned, “We build standard operating procedures known as SOPs for all processes.” The General Manager concluded, “Yeah, I would say there's a lot of things that go on in corporate that we have no clue what goes on. Yeah only the main things get trickled down to the entire organization.”

Lastly, dissimilarities between stakeholders were explored as a means of discovering potential gaps in perception of values, goals, and corporate structure. Of the three questions
posed, differences were observed in two. The researcher perceived a top-down structure for communication company-wide. Employees generally expressed a hope that processes existed yet was not sure of their existence across most initiatives.

Lessons Learned from Preliminary Study

Data from interviews helped uncover the varying perspectives held by corporate members by eliciting responses which aided in determining the corporation’s views. Finally, the interview method was crucial in assessing the overall performance of the programs mentioned, from the vantage point of the employees and executives involved.

Indeed, as the researcher reflects, it has become evident that an understanding of positionality in relation to the subject is challenging but also necessary to achieve quality research. Though necessary, the task remains complicated, due the levels of mental gymnastics that it demands. According to Bott (2010), positionality can and does affect research outcomes on a near constant basis. Though an attempt is made to process information as a filter or lens, a knowledge of self, causes an immediate interpretation of what is presented through interaction. As interactions persist and more information is gained, the researcher’s position toward the subject can subtly shifts. All of these factors impact the rendition of the final image or conclusion. A challenge encountered was interviewing the President of City Furniture. By acknowledging previous professional relationships, the researcher became aware of his predilection towards the participant’s responses. Given the nature of the conversation, certain answers framed the participant in a positive light. Also, as the researcher began the interview, attempts were made to present the interview as a conversational exchange. The researcher’s intentions were to maintain a buoyant atmosphere, which could perhaps, lower inhibitions, enhance trust, and elicit valuable information. However, this affected the researcher’s body
language, posture, and even tone of response. The researcher initially paraphrased responses in an attempt to ensure accuracy. However, as the interview progressed, the researcher became fearful that paraphrases would unwittingly alter the data being gathered. Therefore, the researcher subtly began to shift body positioning and become less “responsive” in the exchange so as not to ‘contaminate’ findings. The experience has prompted the researcher to refrain from too many quality-assuring interjections and allow the participant to more easily enter a fluid stream of consciousness. Lastly, high degrees of discernment were needed to avoid the pathetic fallacy of attributing human traits to non-human entities. This became apparent with questions about values which were posed to the President of City Furniture. Whether a response should be attributed to the President solely, or the entire company became the task of the researcher to decipher, especially with MRCS theory addressing multiple levels of interconnectivity.

From this preliminary study, minor changes had to be made moving forward. In testing the interview questions on executive and employee stakeholders, the researcher is now better prepared to engage with stakeholders in the following case. Also, an inclusion of field notes benefitted the study by capturing details in the mind, that would inevitably fade and become unreliable over time. This added yet another layer of information with which to analyze data and triangulate findings. Lastly, discussion of beneficiaries during the interviews inspired the researcher to inquire about beneficiaries moving forward. Empowering the voice of recipients to contribute to the study would be invaluable through their lived experience. This would also have relevance to the stakeholders who would have a first-hand account of the efficiency and performance of their efforts. Thus, the researcher hopes for beneficiary stakeholders to be included in subsequent versions of the study.
Case Selection for Main Study: Soles4Souls

In light of the Preliminary study with City Furniture, A full case study will be undertaken with a nonprofit corporation. According to Richard Fenno (1986, pp. 3-15), local knowledge was utilized in the selection of a nonprofit corporation.

Soles4Souls is a Tennessee-based charity organization that was founded in 2006 (“About Us”, 2018). The organization’s main function is to address poverty by collecting new and used shoes, which are then redistributed to poor recipients in developing countries. Shoes that are collected are processed in domestic sorting centers before being sent to international distribution centers who partner with Soles4Souls. Finally, the items donated are supplied to local vendors who run small businesses within their second-hand clothing market. These efforts are aimed at aiding small businesses, referred to as micro-enterprises, by supplying those in need with clothing at affordable prices. These countries include: Costa Rica, Dominican Republic, Ecuador, Guatemala, Haiti, Honduras, India, Jamaica, Nicaragua, Tanzania, Puerto Rico, and the U.S. (“About Us”, 2018). Clothing is also accepted and handled in addition to shoes.

Soles4Souls was also selected due to the researcher’s local knowledge (Fenno, 1986). Having been made aware of the corporation’s activities in collaboration with the University of Missouri, 10 student-athletes were selected to partner with the nonprofit corporation to serve communities in the country of Haiti. Over the course of 5 days, the students worked with local guides to distribute shoes and visit communities. The charity program run by the corporation stands as a preferred case that is bound, specific, complex, and functioning. It is bound because the parameters of the study are limited to the activities enacted by the organization. The case is a specific as it relates to a distinct nonprofit corporation instead of corporations that engage in a similar activity. The case is considered complex due to the supply chain involved in maintaining
productivity, as well the many stakeholders involved. Lastly, the case is functioning due to its current active status as a 501.c3. Studying Soles4Souls was seen as having potential to provide new insight into how corporations may differ in approaches to sustainable development.

**Data Collection**

To more effectively gather data, the researcher hearkened to the preliminary study with City Furniture to examine opportunities for improvement of the overall research design. Although the researcher intended to procure internal documents with City Furniture, his attempts proved unsuccessful after several inquiries with personnel within the company. Field notes, however, were included to triangulate findings. The researcher spent 45 minutes after interviews were finished to recap conversation highlights, initial thoughts, personal reactions, and periphery details while the researcher was still “within the moment.” The researcher used questions from the previous case to gather data without modification.

Next, the researcher attempted to include the student-athletes who partnered with Soles4Souls, considered beneficiary stakeholders as a means of providing a more holistic picture of corporate sustainability within a case. A benefit of this was to substantiate claims made by other stakeholders, as well as highlighting possible (in)efficiencies within the selected case. However, the attempt proved unsuccessful after several inquiries with personnel at The University of Missouri Athletics Department failed to yield interviews with the students. Though the student interviews were intended to add a stratum of reality by showcasing CSR activities drawn to their furthest conclusions, they were ultimately omitted from the study.

For Soles4Souls, one executive was interviewed by the researcher. This executive was the President and Chief Operations Officer of the company. Five employee stakeholders, which included those employed by Soles4Souls that were not executives were interviewed. These...
employees were: the company Controller, Director of Warehouse and Logistics, Vice-President of Corporate Development, Vice-President of Travel, and the Director of Community Partnerships. Employees were deemed valuable in the study since they helped implement and execute policies for various activities, including charity. Therefore, a total of six interviews were conducted by the researcher for the main case study (See Table 4). The interviews were conducted in offices and company warehouse on March 28th, 2019 in Nashville, Tennessee. The researcher spent one day for a total of 3 and a half hours conducting interviews and taking photos.

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Stakeholder Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tim Deats</td>
<td>Controller</td>
<td>Employee</td>
</tr>
<tr>
<td>Matthew Dowdell</td>
<td>Director of Warehouse &amp; Logistics</td>
<td>Employee</td>
</tr>
<tr>
<td>David Graben</td>
<td>President &amp; Chief Operations Officer</td>
<td>Executive</td>
</tr>
<tr>
<td>Pattie Graben</td>
<td>Vice-President of Corporate Development</td>
<td>Employee</td>
</tr>
<tr>
<td>Kristen Schwartz</td>
<td>Vice-President of Travel</td>
<td>Employee</td>
</tr>
<tr>
<td>Megan Welsh</td>
<td>Director of Community Partnerships</td>
<td>Employee</td>
</tr>
</tbody>
</table>

Similar to the preliminary study, all interview questions were asked to each participant to gather their personal views on the research questions. Then, toward the end of the interviews, the researcher provided the participants with three dimensions of corporate social responsibility,
printed on a card (referred in Table 3). This card was given to respondents to explore their understanding of sustainability and CSR, as well as how those terms applied to their respective company. The dimensions included in the card were: environmental, social, and economic. The card also contained main topics of concern related to sustainability and sample phrases typically used to describe each dimension as with the preliminary case.

The participants were asked if, and how their company represented the dimensions provided. They were then asked if, and how their corporation could become more socially responsible based on the definition given. Interviews conducted were recorded on a digital recording device and ranged from 18 minutes to 37 minutes in length.

Thus, a total of two stakeholders: Executives, and Employees, were examined through interviews, photos, and field notes.

Data Analysis

In terms of data analysis, a sequential process took place to systematically parse through layers of dialogic data. Once interviews had been recorded and saved, they were transcribed, and read soon after. Upon transcribing and reading, the researcher implemented basic data analysis techniques to examine transcripts, other data sets, as well as providing accompanying marks along page margins for purposes of notation. Then the process of category construction commenced according to Merriam and Tisdale (2009). After the creation and naming of categories, excerpts were pulled and sorted to generate themes. This theme generation process vacillated between looking closely at in-case excerpts and big-picture concepts that emerge from the data in order to construct findings. Other data pieces such as photos were used to triangulate
findings seen in interview transcripts. Lessons learned from the previous study were implemented in the main Soles4Souls case.

**Validation Strategies**

Triangulation, or use of multiple sources for comparing and cross-checking (Merriam and Tisdale, 2009) were one of many measures taken concerning validity. This was to ensure high quality data interpretation for the study. As previously mentioned, data pieces include photos, and field notes in addition to interview transcripts. Likewise, investigator triangulation (Merriam and Tisdale, 2009) was also used to ensure a high degree of rigor as data was analyzed and interpreted.

Lastly, informal paraphrasing was carried out while in the field in a limited fashion to validate in “real time”.

**Researcher’s Epistemology and Reflexivity**

Throughout this study, the researcher’s epistemology must also be addressed to have a fuller understanding of the research method selected. Philosophical underpinnings drove the way research was conducted. Views on reality (ontology) and the nature of knowledge (epistemology) comprise our paradigm or worldview (Merriam & Tisdell, 2009). Because ontological and epistemological emergences are inextricably linked through language, it was impossible to construct meaning without placing it in a reality (Crotty, 1998). Thus, the researcher’s epistemological stance bring light to the philosophical paradigms which compelled this research.
The epistemological standpoint is that of a constructionist viewpoint. This states rather than meaning being discovered, it is constructed based on the realities precluding it. A mind is needed to make meaning, which therefore places value on the interaction as a conduit for truth (Crotty, 1998). Since business organizations were the subject of inquiry, and are generally comprised of dozens, or even hundreds of individuals, any attempt to parse a singular truth in such a scenario would prove impossible due to the variations in perspective, upbringing, and identity. Views imposed by the researcher were also an unwanted approach since description was prioritized in this study, though it was noted that the researcher was not entirely absent from the process. It was therefore up to the subject to establish definitive boundaries. In this case, terms such as sustainability and corporate social responsibility were left to the participants to define. This made for a more fluid exchange of information that was not influenced by the researcher in question. The theoretical perspective was interpretivist by allowing for interpretation from both the knower and would-be knower to be received as valuable shapers of knowledge.
Chapter 4: Findings

Chapter 4 contains the following sections: (a) Within Case Analysis: Soles4Souls, and (b) Differences in Stakeholder Response

Within Case Analysis: Soles4Souls

Thematic interpretation handled by the researcher examined the research questions according to emerging themes from the primary study: Soles4Souls. Thematic interpretation by the researcher are supported by direct quotes and photographs for validation. Perspectives held among stakeholders regarding sustainability, the existence of corporate goals and structure, and activities are discussed.

According to Ha-Brookshire’s (2017) Moral Responsibility Theory of Corporate Sustainability, Soles4Souls’ individual members share very similar views on sustainability, indicative of being a perfect duty. Five major themes emerged as a result of probing and elicitation (Johnson & Weller, 2002): (a) internal drivers within stakeholder members lead to an altruistic view on sustainability, (b) economic growth as a key goal, (c) explicit communication of culture-values leads to carrot-stick effect, (d) clear supply chain structure enhances sustainability, and (e) holistic sustainability is achieved through diverse activities. Potential differences in stakeholder responses conclude findings.

Figure 5 presents a graphical illustration of the researcher’s interpretation of the study data. Views on sustainability were interpreted as a perfect duty at the researcher’s behest, according to internal member responses. These views influenced goals for growth and expansion. Structures for goal facilitation became manifest in two ways: carrot-stick effect, and clear supply chain
structure. Lastly, activities supporting such goals and corporate structure describe expressions of sustainability.
Figure 5. Findings from Soles4Souls.

- Positive impact and personal conviction
- Indebtedness to the future
- Teaching to fish

Internal drivers lead to an altruistic view on sustainability

Goals

Economic growth as a goal

Structure

- Autarky as a Maker
- For-Profit approach
- Continuous Effort

Clear Supply Chain

Hollistic Sustainability Through Diverse Activities

Micro Enterprise
Free Distribution
Travel Division
Disaster Relief

Outcome

MRCS

Views

Goals

Structure

H?

 Truly Sustainable
Internal drivers within stakeholder members lead to an altruistic view on sustainability.

In exploring the sustainability perspectives of stakeholders at Soles4Souls, a major theme was revealed. This theme suggested that the most significant motivators for sustainability emerged from underlying philosophies, held by stakeholder members at the individual level. Such deeply intrinsic beliefs made the actions involved in being a sustainable corporation a first priority among those interviewed. Thus, having a positive impact on issues by alleviating poverty, and improving life and world conditions were regarded as paramount. This was viewed as the right thing to do, suggesting sustainability as a perfect duty described in MRCS. Therefore, a flow that begins inwardly leads to outward expressions of personal conviction. Two specific subthemes emerged: (a) positive impact and personal conviction as driving forces and (b) sense of indebtedness to the future.

*Positive impact and personal conviction as driving forces*

A critical subtheme which led to this claim was the recurrence of impact and conviction as motivators. In the context of Soles4Souls, impact would be fulfilling a need that a recipient may have such as providing means for economic mobility or reducing the ill-effects of poverty through corporate efforts. For example, the Director of Community Partnerships, Megan Welsh was stated as saying “for me there has to be meaning in what we’re doing. Whether that meaning is on the front end or the back end. For me, meaning is on the front end.” The researcher interpreted the use of the word ‘meaning’ to be a pathway toward personal fulfillment. Therefore, this personal need to engage in meaningful work was a strong force impelling the respondent to want to work in a way that satisfied this need. A similar sentiment was echoed by the company Controller, Tim Deats who said, “we’re in this because this is what we want to do.”
This denotes a sense of enthusiasm for the work at large, which suggests satisfaction or fulfillment on a personal level.

Further supplementing the claim that internal drivers are at play is the desire for positive impact. The Community Partnerships Director once again comments, "You’re not going to get that corporate American pay in the non-profit world." But at the end of every night you’re going to go to bed knowing that what you’re doing is making a difference. “ Similarly, the Director of Warehouse and Logistics, Matthew Dowdell said, “the incentive [for doing the work] was creating impact in a positive way on the world the best way we can” These statements from employees in different departments make it clear that positive results from their sustainable efforts are just as critical as personal beliefs.
Figure 6. Paul Toussaint and the Children.

The researcher perceives this photo to be a visual representation of what is considered important to internal stakeholders, which is impacting those in need. This photo is hung inside the Soles4Souls office. Photo courtesy of the author.

**Sense of indebtedness to the future**

Another subtheme that was discovered was the notion of indebtedness toward future generations. In this context, indebtedness is expressed as the proper handling of goods that are received through donation. Kristen Schwartz, Soles4Souls Travel VP, stated:

*I think everybody owes, like we owe our future generations. We owe the world that we live in and the people that live in it the opportunity to live their best way, and to be able to do that some level of responsibility [is needed].*
This was proceeded by the question *how do we protect...how do we ensure that what we have now can continue to last in the future? And not just last but like hopefully prosper.* Observed from Kristen’s statement is the separation of both the World (the environment), as well as the people who inhabit it (society). In both respects, a need for longevity is stressed in order for others to sustain and prosper. The researcher interpreted this expression as a self-imposed obligation, according to MRCS because Soles4Soles functions as a channel for used goods in a global chain, and therefore plays a role in sustainable development from their own perspective.

Economic growth as a key goal.

Next was the exploration of clear goals within the corporation. A strong theme which emerged while interviewing respondents was the overwhelming desire for financial independence. The belief and consensus among interviewees were that achieving economic self-sufficiency could off-set reliance on donations, an element which could be sporadic or create risk of inconsistency. In turn, by having financial mobility, Soles4Souls could continually engage in work that its members deemed as vital without interruption. Three subthemes emerged: (a) autarky as a marker, (b) For-profit approach toward sustainability, and (c) Recipients placed at an advantage through continuous effort.

*Autarky as a marker*

The first subtheme to support the claim of economic growth stems from a shared striving toward autarky. Autarky in the context of Soles4Souls is defined as economic independence, and thus, less reliance upon external donors.
So, if you ran a school in Zimbabwe since we're talking about Lusaka, which is the place in Zimbabwe we're working right now. And you came to David Graben and asked for a donation to help you run that school. Every year you'd have to come back to David and ask for the same donation. [But] if I come to you and say, I want you to invest to help get a micro-enterprise off the ground. Guess what, that's a one-time investment because it pays for itself afterwards! One hundred percent takes care of itself afterwards and the money generated from that actually goes to pay and allow us to respond to natural disasters, and to give away stuff for free. [David Graben, President]

In the above excerpt, David presents two different scenarios where a school can receive funding to stay open. However, it is interpreted by the researcher that the more desirable option is that of the micro-enterprise program. Funding would be self-generated through earnings from sales instead of by donation alone. The President of Soles4Souls, David Graben, continued this sentiment by stating his value as one of the leaders, “By treating the [Soles4Souls] like a business instead of like a traditional nonprofit which is going and out asking for funds.” This view coincided with the Director of Warehouse and Logistics, who stated, “if for some reason donations were to dry up then we'd have a serious problem on our hands as far as the sustainability of our organization.” This denotes a clear wariness toward being supported solely by external means such as donations and a leaning toward being self-sufficient. To many who responded, this was a sign of sign of being sustainable.

For-profit approach toward sustainability

Another critical subtheme is using a for-profit approach when running Soles4Souls. This relates to the previous subtheme of autarky by prioritizing earnings from the micro-enterprise
program. In this context, a for-profit approach seeks to increase earnings through strategic management of resources and activities. Soles4Souls Controller Tim Deats comments, “sustainability is looking for efficiencies” and further notes, “[by not doing so] you’ll be out of business in the for-profit world”. The researcher interprets a strategic approach as the mode for achieving autarky and engaging in worthwhile sustainability at all times.

Recipient places at an advantage through continuous effort

Finally, a critical subtheme is that end recipients benefit from consistent aid, and supply of inventory. In this context, continuous effort means engaging in sustainable work at all times, despite challenges or costs incurred. The VP of Travel stated “sustainability [has] that environmental component but it’s also steadiness so that people at the end of the model are winning the most”. The researcher interpreted ‘steadiness’ in its proper context as regular, frequent, and without deviation. Consequences for being irregular, infrequent, and subject to deviation were further elaborated by the Controller. He concludes, “because it doesn’t work if you give them shoes and then you can’t give them anything else for nine months” Thus, it can be posited that sustainability efforts that are inconsistent place the recipients at a disadvantage on occasion according to MRCS. Therefore, consistency is considered a sign of sustainability by those interviewed.
Explicit structure of culture-value communication leads to carrot-stick effect.

Continuing on, the researcher explored themes related to well-defined structures. A standout theme was the two-layered approach of communicating and promoting culture values as a means for positive reinforcement. The other approach was the elicitation of negative outcomes as a consequence for not achieving set goals. Thus, relying on positive reinforcement was interpreted by the researcher as the carrot approach toward goal achievement, while awareness of negative outcomes – in this case, the recipient being placed at a disadvantage was viewed as the
stick approach. Two subthemes emerged: (a) beliefs about values made explicit – T.E.A.M., (b) clear communication on potential risks avoided through goal planning, and (c) teaching how to fish as a preferred method toward dignifying others.

_Beliefs about values made explicit – T.E.A.M._

Discovery of explicit values as a tool was seen by the researcher during data analysis and categorized as a subtheme. In the context of Soles4Souls, beliefs being made explicit meant values, prioritized by leadership were propagated throughout the corporation, to strengthen culture. The President reports, “Soles4Souls has four core values. It’s transparency, entrepreneurial, accountability, and meaningful.” This acronym, T.E.A.M. became recurrent while speaking to multiple stakeholders. It was evident that all respondents were familiar with the abbreviation and understood the overarching message to some extent. The researcher learned that this was not unintentional however, after speaking with the corporation’s Travel VP.

_The executive leadership spent a lot of time on that word. Now most people wouldn't know that, but I know they have. And I think that in and of itself on a leadership level shows how important it is to make sure that we get that right, because getting that right means that we're actually doing it._ Kristen Schwartz, Travel Vice-President

By creating a strong culture surrounding the T.E.A.M. acronym, executive stakeholders influence the outlook of individual members within the corporation. Positive affirmations that are introduced through the abbreviation then enter a feedback loop which reinforce upon itself. Therefore, being intentional about the values within Soles4Souls’ likely influences behavior and attitudes toward set goals.
Figure 8. TEAM as Core Values.

The researcher observed this giant acronym painted on the front facing wall in the company foyer. The large lettering and color choices create emphasis and serve as constant refresher to what the corporate values are. Photo courtesy of the author.
Clear communication on potential risks avoided through goal planning

Conversely, the stick approach suggested the avoidance of risk as a negative reinforcement. Risk in correct context would be recipients being unable to receive timely shipment of inventory. This could lead to potential hardship as a result of reduced sales. “If we don’t have goals to produce or used clothes and shoes to bring in, then our entrepreneurs that are on the ground don't have shoes to sell in their businesses” according to Megan Welsh, Community Partnerships Director, acknowledging the recipient’s vulnerability toward the corporation’s performance creates a sense of pressure to meet set goals. Therefore, the researcher interprets a perceived and real consequence as a result of failure. The perceived consequence is that members are not contributing to overall objectives, as well as not living up to stated values. The real consequence is that recipients potentially suffer. Thus, the stick approach uses negative reinforcement as a measure for goal accomplishment.

Teaching how to fish as a preferred approach toward dignifying others

Furthermore, another subtheme that emerges is dignifying the recipient through avenues of self-empowerment. Dignity in the context of Soles4Souls denotes a position beside instead of above the recipient. Soles4Souls’ Controller maintains, “We're not giving somebody something. They're actually working for it. They're earning it. And that is far more sustainable long term than giving stuff away.” This assertion compliments Pattie Graben, Vice-President of Corporate Development who stated, “it’s better to give a hand up than a handout.” Teaching the recipient to fish, instead of constantly having to supply fish coincides with the core philosophies of the corporation regarding entrepreneurship.
We should be looking to lift people up and better their lives. And I think by having a job and working and earning money, that to me is dignity. Just so the person has pride in themselves because if you're just constantly getting handouts you don't feel that dignity.

Tim Deats, Controller

These sentiments stated by the various recipients indicate values that are communicated throughout the corporation. Therefore, it is likely that stated values contribute to a greater sense of meaningful work and contribution as interpreted by the researcher.
This wall, located in the main hallway of the building is plastered with stories, images, letters and drawings of people who’ve benefitted from the micro-enterprise program. The researcher perceives a sense of dignity and proud association because of and due to this program. Photo courtesy of the author.

Clear supply chain structure enhances sustainability

The researcher uncovered additional themes connected to corporate structure. While probing respondents, a theme that emerged was the dependence of goal actualization on narrow supply chain execution strategies. Through careful handling of donated goods as well as managerial functions, Soles4Souls selects product that are projected to meet demand in various
locations abroad. Therefore, entrepreneurship is better promoted toward recipients participating in the micro-enterprise program. Subthemes emergent in this theme were: (a) procedural standards as integral toward operations and (b) constraint driven growth effect.

Procedural standards as integral toward operations

One critical subtheme which was discovered was the implementation of procedures to increase overall efficiency for Soles4Souls. In proper context, procedures include established steps, routines, and plans of action that guide shoes from the warehouses to the end recipients in developing countries. The Travel VP stated, “There's quite a few systems in place. There are systems for when the shoes come in. There are systems for when shoes come out. We have an inventory database. We have agreements in place with all our micro partners too.” Critical to note in Kristen’s statement is that procedure is established for multiple aspects of the corporation’s core functions. Functions such as managing incoming and outgoing shoes as well recipient-merchant relationships facilitate uniformity regarding execution.

Matthew Dowdell, Director of Warehouse and Logistics also echoes this concept of procedure by detailing how donations are sorted. Sorting in this case was employed for both efficiency and quality assurance.
And those shoes will come into our warehouse, we then use volunteer groups to sort and pair them. Those shoes get packaged and shipped out to our warehouse facility in Whatley, Alabama. There they grade those shoes into A, B and C, D categories. A being brand new, B and C being gently used and D being [those that are] falling apart, ripped and torn. They're shoes that you can't save. And once there, they're categorized, then they're packaged up and then that's. The next process is finding them a home, whether it be in Haiti or one of the other countries that we're working with for that micro-enterprise program. Matthew Dowdell, Warehouse and Logistics Director

The researcher discerned that quality assurance and efficiencies were chief priorities since most labor at this stage was voluntary. Thus, sorting allows for low-quality goods to be sifted out of the chain before reaching those abroad. Also, the sorting stage creates opportunity to effectively organize the received goods for later shipments. These seemingly mundane processes allow for better management of the inventory to reach the necessary markets according to demand. If not, when demand arises for a particular style of shoe, risk of being unable to locate and deliver the product can lead to decreased sales. Delivered goods may also be undesirable by potential patrons due to sub-standard quality. Hence, operational procedures enhance supply chain structure.

Procedural implementation also extends to how recipient-merchants are intended to receive shipments to be sold upon arrival.
An individual working with a non-profit such as [those in] Haiti would go to that non-profit and get shoes from them, [since we] essentially sold [them] to that non-profit. That non-profit will buy those gently used shoes from us for a very low amount and then microloan them to individuals so that those individuals can go out and sell those shoes in marketplaces and in local communities. Matthew Dowdell, Warehouse and Logistics Director

In this instance, detailed guidelines illustrate how shoes that are donated and processed, change ownership and ultimately reach the recipient. Thus, operational procedures create a strong boundary for inventory to flow gainfully to those in need.

Figure 10: Shoes, Sifted and Sorted.

Pictured here are the shoes that have been organized by style and quality for purposes of efficiency as stated by multiple respondents. Photo courtesy of the author.
**Constraint driven growth effect**

The final subtheme interpreted by the researcher is a constraint-induced effect, which results from balancing donation management practices and the needs of merchant-recipients. When discussing previous practices regarding inventory management, President David Graben stated, “So it really came about to where we're at today because it started out as a problem of us having leftover shoes, which turned into just selling off shoes, which turned into us asking ourselves is that really enough?” The researcher interpreted this to be the result of not having a consistent structure for off-loading donated goods. Thus, a surplus or swamp of shoes created new issues for executives on how to handle donations.

Conversely, the needs of recipients also play a key factor in determining goals and strategy. Soles4Souls decided to consider recipient needs in relation to corporate resources and long-term objectives.

*If we were to go by what our partners on the ground in Haiti, or Honduras, or in Eastern Europe, or our partners on the ground in Africa needed, our goals would be 20 bazillion pairs! So, what we're doing is our goals are put together based on achievable goals.*

Megan Welsh, Community Partnership Director

The researcher interpreted the respondent to imply that although recipient needs are integral toward corporate functions, that it should also be considered in light of resources, limitations, and overall goal-objectives. Thus, such limitations create constraints that cause execution to be more strategized and intentional. Instead of encountering swamps of inventory, goods are able to more freely flow into a narrow channel, like a river, due to the existence of self-imposed boundaries.
Holistic sustainability is achieved through diverse activities.

Regarding activities enacted by the firm, the researcher found that sustainable behavior was emergent in multiple areas of corporate operation. Through multiple approaches toward sustainability, Soles4Soul’s values have translated into goals, which have been facilitated through specific, definitive structures. Thus, structures allow for the various sustainable activities to exist consistently within Soles4Souls. These activities were divided into the following subthemes: (a) Micro-Enterprise, (b) Free Distribution, (c) Travel, Division, and (d) Disaster Relief.

Micro-enterprise

The most prominent subtheme, or activity that emerged from the research was the micro-enterprise program from Soles4Souls. This program functions as a job creation program for entrepreneurs in developing countries who are affected by poverty. The President of Soles4Souls states “every used product that we have goes into our micro-enterprise program, which is a job creation program.” This program also serves as a solution toward autarky due to the design of the program. When shoes are received from both individual and corporate donors, those shoes are then sorted and stored. Then, select merchandise is sent to developing countries where Soles4Soles has direct partnerships with other non-profit organizations. Merchandise from their storage facilities are sold to these non-profit corporations who either loan or give away the donated goods to the end recipients in the respective countries. Finally, these goods are able to be sold by the recipients in differing formats. These formats are: brick and mortar and open-air markets. Open-air markets are spaces where commerce is conducted without a permanent retail space. Thus, entrepreneurs seek bazaar-like environments in which to conduct business and sell their purchased goods. Brick and mortar retail spaces are generally associated with developing
countries with stronger infrastructure to support stable retail spaces. Thus, entrepreneurs and patrons can go to a set location to conduct business or seek goods for purchase. Profits earned in sales empower beneficiaries to continue to purchase goods and continue in this entrepreneurial cycle. Therefore, the micro-enterprise creates earnings for both the recipient and the non-profit corporation who is able to apply revenue to further corporate agendas.

So, we've created the micro-enterprise program that has a sustainable income for individuals living below the poverty line in developing countries such as Haiti, Honduras, Nicaragua and the micro-enterprise works with a system of microloans. So, an individual working with a non-profit such as Haiti would go to that non-profit and get shoes from them that we have you know, essentially sold to that non-profit. That non-profit will buy those gently-used shoes from us you know for a very low amount and then they will then microloan them to individuals within Haiti so that those individuals can go out and sell those shoes in marketplaces and in local communities and stuff like that. Matthew Dowdell, Warehouse and Logistics Director

Free distribution

Following is the second activity enacted by Soles4Souls, which is Free Distribution. This activity nearly resembles micro-enterprise due to the intake process being identical. In both programs, donations are received by individual and corporate donors. These donated goods are then sorted into style and quality categories for efficiency and placed in storage facilities. However, while micro-enterprise objectives include selling and promoting entrepreneurship, free distribution focuses on charity. Thus, all goods funneled into the free distribution programs are given away and not sold. Also, it has been stated that only new items are given away to promote
dignity among recipients. This is a key marker from micro-enterprise since both new and used goods can be sold to third-party organizations and ultimately recipients. The Controller for Soles4Souls has stated “There is a need for our free distribution, and we do that”. This supports that internal members remember their role as part of a charitable organization and continue to place value on giving to those in need.

With free distribution we only do new shoes and we do that any time we're going into someone's community, a school, or homeless shelter. We make sure they're brand new because if we're giving someone [shoes], if we’re meeting someone where they are for immediate relief, we're gonna dignify them in the process. And that is giving them something brand new. Kristen Schwartz, Travel Vice-President

Travel Division

To continue, the third activity enacted by Soles4Souls is the travel division. This program is largely unique from other activities because it allows patrons the opportunity to accompany workers on service trips to other countries. For a fee, patrons can volunteer to serve abroad as an individual or as a group, customizable trips are also available with prices ranging from $1500-$2600. The timeframe for travel is generally a week. This division creates a separate income stream for the corporation and contributes to the overall goal of autarky. A stated benefit of the travel program is that it “gives so much opportunity to gather stories of children” according to VP of Corporate Development and provides education on developing countries.
“If you take into consideration our travel department, not only are we providing I think on average like 30 international trips a year, we're also providing jobs for our partners on the ground. We have everyone that we work with, which typically is local. We are eating at local restaurants, we are working with local drivers and we're sending business to these countries and it's not just the Soles4Souls micro-enterprise small business, it's not just the free distributions, it's also educating people on countries like Haiti, Honduras, Costa Rica and Jamaica.” Megan Welsh, Director of Community Partnerships

Disaster Relief

Lastly, the final activity enacted by Soles4Souls is their Disaster Relief program. The disaster relief program was the original function of the nonprofit corporation and how it first started. In response to such catastrophes such as the Asian Tsunami or the earthquake in Haiti, individuals gathered to donate used clothing to those affected by those disasters. Today, Soles4Souls still performs this activity and responds to those afflicted globally.

When Soles4Souls first started, it started as a disaster relief organization when the Asian tsunami happened right, 2004 maybe, sounds right. Maybe in 2006. Anyway, the Asian tsunami happened, a year later Katrina happens. The Asian tsunami and Hurricane Katrina. The three founders got together, and they collected a bunch shoes from the footwear industry, a bunch of used shoes [to be donated]. David Graben, President
Our organization was founded on natural disaster and relief work so when we would get a ton of shoes in, and we used to get them in as much as we do now, we would give them to Natural Disaster Relief and outreach as much as we can...that’s a purified version of what we do now. Kristen Schwartz, VP of Travel

The researcher interpreted the respondent’s statement as a holistic expression of sustainability. This is because Soles4Souls’ means for achieving its vision were expressed through its four programs. These programs were Free Distribution, which was the giving of free clothing. The Micro-Enterprise program, which promoted entrepreneurship among recipient-merchants in developing countries. The Travel Program, which invites people to travel to assist in volunteer efforts. Lastly, the Disaster Relief program which provides assistance for those affected by catastrophic natural events. In all, the researcher interprets that holistic sustainability is intended, though not necessarily truly sustainable according to MRCS theory. This is because values, goals, and structure influence the four activities enacted by Soles4Souls.

Differences in Stakeholder Response

While most respondents answered questions in a manner that was consistent, the researcher observed trends that occurred during the interview process that alluded to potential gaps. Most notably, responses indicated a lack of awareness about particular goals or structure elements.
“Absolutely and I think that would be a perfect question for David to speak to those, you know numbers. I mean we measure a lot in economic impact, and he would really be able to be the one to speak to how we measure that economic impact and the type of goals that we have on economic impact.” Matthew Dowdell, Director of Warehouse and Logistics

In this instance the researcher initially interpreted the respondent’s answer as being unaware of goals by deferring to David. However, the researcher deduced that the respondent interpreted the question as being “beyond their purview”. Thus, deferring to David, a more knowledgeable source. Therefore, such responses do not indicate a lack of having goals within the corporation.

Other trends observed during data collection alluded to respondents not wanting to overshare or ‘step on toes’ regarding sensitive information. This was evident with the Travel VP for Soles4Souls who deferred to David when she stated “Then I won’t bring that up because I want to respect some things that might be confidential at this point” when discussing plans for the future. However, the researcher did not interpret the response as being indicative that goals were nonexistent but an effort to protect potentially confidential information.

Lastly, the researcher interpreted that his presence as an ‘outsider’ affected some respondent’s answers who may have been unsure to the researcher’s motives or intent. Therefore, deferring to other executives was interpreted as a protective mechanism. This is evident with the Corporate Development VP whom deferred several questions to David, The President of Soles4Souls. The following responses appeared repeatedly: “That’s a David question”, “David can go into more detail on [that]”, “David handles all that”, “David can
really go into that one”. Thus, such responses, though possibly known by the respondent were withheld. The respondent seemed more comfortable addressing questions regarding views held within the corporation. This possibly suggests an effort to present Soles4Souls in a flattering light by only discussing motivations for the corporation’s existence rather than approaches toward execution. The researcher therefore, saw the responses not as a lack of information on organization history, goal setting or structure, but as a cautious-participatory effort.
Chapter 5: Conclusions

Chapter 5 contains the following section: (a) summary of the interpretation, (b) contributions and implications, and (c) limitations and future research.

Summary of Interpretation

The aim of this study was to explore topics of sustainability from a multi-stakeholder perspective, by examining individual cases through the lens of Ha-Brookshire’s Moral responsibility theory. In Ha-Brookshire’s theory, it is posited through earlier writings that corporations maintain legal personhood. Therefore, corporations are to be held accountable above legal minimums, i.e., doing only what is acceptable. It is also posited through this theory that individual members impact overall business perspective. Ha-Brookshire further asserts that for corporations to be considered truly sustainable, three key components must be present within an organization, (a) view of sustainability as a perfect duty, (b) clear goals, and (c) a well-defined structure. Through a series of interviews conducted at Soles4Souls, as well as other reflexive techniques, the researcher emerged with five themes which may shed light on its unique approach toward these topics.

Views

As the researcher examined employees and executives at Soles4Souls, with the aforementioned components in mind, it became apparent that Soles4Souls considered sustainability a non-negotiable core of their business. Interviews revealed that all stakeholder members unanimously believed that sustainability should be enacted at all times and should yield positive fruitful results for those on the receiving end. Also, it was revealed that a sense of
indebtedness drove workers at Soles4Souls to pursue these activities as an outward expression of their inner beliefs. Thus, the researcher interpreted members within Soles4Souls to have a perfect-duty perspective on sustainability according to MRCS theory.

Goals

When cross-examining stakeholders who discussed Soles4Souls’ goals, what emerged were patterns among respondents that indicated that goals were indeed drivers in corporate sustainability performance. While executive respondents spoke plainly to these goals, as well as some employees, there were respondents who were hesitant to discuss particularities regarding this topic. Although, it could appear that some employees were unaware of goals within the corporation, the researcher interpreted that this could be explained as a reluctance to reveal possibly sensitive information. Because the researcher was unable to engage in prolonged observation, the researcher’s presence may have been a slight impediment to true elicitation (Johnson & Weller, 2002). However, this did not convince the researcher that goals were truly unknown. Therefore, it is interpreted that while all respondents did not feel comfortable discussing the specifics of what goals were implemented at Soles4Souls, it did suggest that all stakeholder members were aware of their existence, in varying degrees. Thus, the researcher categorized Soles4Souls as having clear goals of financial growth according to MRCS theory.

Corporate Structure

In similar fashion, structure within Soles4Souls were believed to be existent in multiple ways. One structure which was imposed on internal stakeholder members was the carrot-stick phenomena. This internal structure enforced a particular culture, through positive associations of empowerment and stories of impact. Conversely, consequences of failure to act sustainably
permeated responses among participants. More external structures were imposed from an operational standpoint to maintain efficiency, as well as consistency. Unlike the carrot-stick phenomena, not all respondents were in total agreement regarding execution. Some respondents seemed hesitant, perhaps due to not wanting to overshare, or because such questions were perceived to be above the respondent’s job purview. Thus, the researcher interpreted this not as a lack of structure, but a perceived effect on part of the researcher’s presence. Soles4Souls is considered to have a well-defined structure according to MRCS theory.

Stakeholders

Regarding stakeholder members, both employees and executives were examined. Response were mostly similar, indicating a perfect duty perspective shared between both stakeholder groups. A general knowledge of goals and structure were also discovered to be shared among respondents by the researcher. Although deviations in response were observed by the respondent, the researcher attributed these deviations to factors such as being beyond one’s job purview, sensitivity to confidential information, as well as the researcher’s perceived intention as interpreted by the respondent. No major differences or gaps were perceived by the researcher between both member groups.

Contributions and Implications

The value behind this research endeavor remained completely ubiquitous yet thinly veiled throughout the duration of this study. Although there have historically been and will always be corporations that have sprang forth to serve needs within the global community, a
mysterious equity is perceived by all who participate in such arduous work for the betterment of others.

When examining Soles4Souls, a reasonable question that could arise would be, why not just send money? After all, the end-recipients that ultimately receive the shoes that are transported only end up selling them in order to earn a profit. Why not just expedite the entire process and do what so many other charities and non-profits do? This line of thinking is not abnormal since some theories that exist within the sustainability literature center around such things as cause-related marketing, which hold an instrumental value. In those scenarios, each purchase adds to the pot for some charity or benefit aimed at solving a problem. Likewise, many non-profits such as United Way simply ask for donations to continue their work. Therefore, the prospect of managing tons of donated merchandise within a complex supply chain across several oceans seems counterintuitive on its face. However, the researcher would argue that there is more going on underneath the surface than simply giving a pair of shoes. For most, the researcher would argue the value is found in the element of tangibility that Soles4Souls and other charitable non-profits capitalize on. By physically transporting and donating shoes to a drop-off site, and thereafter receiving a receipt or form sustains a level of conscious giving which connects the giver to the recipient. This rigmarole effort creates intentionality on part of the giver that is not possible outside the context of inconvenience. It is this exact element of intangibility that other charities possess through blind, and unconscious giving that perhaps further widens the chasm between those who have and those who do not. This chasm already exacerbated by sheer geological distance may potentially work against the charitable cause and be to the detriment of those in need. Therefore, the value behind receiving, processing, shipping, and distributing donated goods is that it keeps the ever-present need of those who are underprivileged urgent in stakeholder’s minds in a way that other forms of giving do not. Human connection is created and
sustained in a unique manner that perhaps inspired the gesture in the first place, the effort matches the intention. Therefore, the value behind Soles4Souls’ efforts can be described as an equilibrium of effort and intention regarding corporate sustainability efforts. This revelation comes with its own implications.

For the theme that emerged, *internal drivers within stakeholder members lead to an altruistic view on sustainability*, implications are found. For the industrialist, a re-visitation of core business philosophies that inspire CSR initiatives could perhaps lead to rearrangement of sustainability efforts. Since effort should come from within, this could mean the adding or removal of programs that are misaligned with company values since corporations should do more than the legal minimum. Also, more value should be given to individual stakeholder members who participate in sustainability efforts during decision making and policy setting time. For the academician, theories should be more inclusive of stakeholder members as well. More scholarly inquiry should be given to parts and not merely the whole. By further examination of individuals who co-construct corporate movement, more insight may be found that impact sustainability work.

For the theme, *economic growth as a goal*, implications are found. For the industrialist, it is recommended that more self-sustaining approaches to sustainability be considered, that alleviate dependence on individual member discretion or external factors such as donations or grant renewal. This means that more financial autonomy would provide opportunity to do meaningful sustainability work, more often and more consistently. For the academician, it is advised that theories be explored that merges instrumental principles with ethical objectives. Instead of value being placed on making money for its own sake, those same principles would be applied with the intent on funneling monies toward ethical end-uses. In other words, wealth creation for the purpose of sustainability and not just war-time accumulation.
For the theme, *explicit structure of culture-value communication leads to a carrot-stick effect*, implications are found. For the industrialist, it is recommended that corporate values should be made intentionally explicit to employees at all levels of the firm. In this way, values that are communicated in synchrony may have more noticeable effects on stakeholders participating in sustainable initiatives. For the academician, it is advised that attention be paid to the effects of explicit culture-values on organizations when used as a conditioning instrument for workers. Effects observed could provide valuable insight within business and managerial literature.

For the theme, *clear supply chain structure enhances sustainability*, implications are found. For the industrialist, it is recommended that self-imposed limits be implemented to possibly enhance productivity. This is due to the adoption of a more streamlined use of available resources as a best practice approach. For the academician, it is advised that studies relating to supply chains in second hand markets be expanded for a more comprehensive understanding within the literature.

For the theme, *holistic sustainability is achieved through diverse activities*, implications are found. For the industrialist, it is recommended that sustainability initiatives attempt to address root issues as well as manifestations as part of a more holistic effort. In other words, firms should try to be proactive in a cause as well as reactive. For the academician, it is advised that definitions of sustainability be stratified. The business sector could potentially be impacted by the spurring of competitive sustainability in the future.

**Limitations and Future Research**

As with all research, some limitations were encountered, which impacted the general outcome of the study. While these limitations did affect how data was collected and findings
were interpreted by the researcher, they also present opportunities for further inquiry to supplement results presented in this study.

First, Ha-Brookshire’s Moral Responsibility of Corporate Sustainability was used as a central basis for the literature in this study. While the study did examine perfect or imperfect views on sustainability, as well as the existence of clear goals and a well-defined structure, Corporate Hypocrisy was not included as part of the study. Corporate Hypocrisy, according to Ha-Brookshire was the disharmonious relationship between a corporation’s image and individual members’ perception within the firm.

Because the Corporate Hypocrisy aspect was not included in this iteration of the study, the researcher was unable to make definite conclusions about whether a firm was truly sustainable. Instead the researcher could only make inferences based on whether a firm was interpreted to have clear goals, and well-defined structure, as well as their disposition regarding sustainability as a perfect or imperfect duty. Thus, cases within this study were not placed on the moral spectrum by the researcher. Therefore, an opportunity is presented in future iterations to include the Corporate Hypocrisy aspect in order to supplement studies with other corporations.

Second, beneficiary (also called end-recipient or recipient-merchant) stakeholders were not included in this iteration of the study. It is important to note that while executive and employee stakeholders spoke on behalf of the beneficiaries and made claims as to program outcomes, the researcher did not see these outcomes firsthand, nor were beneficiary voices included in this iteration of the study. The researcher continues to note that respondents of the study did not share similarity with the beneficiaries in terms of geography, topography, demography, psychography, culture, climate, nor walk of life. Thus, the researcher perceives privilege to be a delineator between executive and employee stakeholders and beneficiaries. Data related to outcomes were seen as beyond the scope of the current research study and thus
appropriate for future research. It would be valuable to see how beneficiary stakeholders respond when questioned regarding their role as recipients, as well as the overall effectiveness of the programs enacted by Soles4Souls. Therefore, more research is needed to provide an inclusive picture for all stakeholders partaking or being affected by these sustainable initiatives.

Third, methodological limitations impacted the study. While the researcher gained a wide breadth of knowledge by conducting semi-structured interviews, it should be noted that the researcher was only able to collect data for the duration of one day. In one day, all interviews were conducted, and supporting materials collected. Thus, the respondents may have been able to put their ‘best foot forward’ due to a lack of prolonged observation. This short time window severely curtailed the researcher’s ability to observe Soles4Souls’ corporate culture in its most authentic state and must be acknowledged. Therefore, future iterations could implement observational studies to supplement findings as well provide additional means of validation.

Fourth, due to the idiographic nature of this research in the form of a case study, the findings cannot be generalized to other cases or within a broader context. Instead, this case and its inherent results must be considered unique and bound to the context of this particular research study.

Lastly, the researcher’s own identity must be discussed in order to sincerely interpret this study. The researcher’s own connection to City Furniture (preliminary case) stems from previous employment with the company. The researcher, who held a position as a sales intern and then full-time associate worked with the company between from the years 2015 to 2017. In that time, the researcher was not only able to develop relationships with other employees and executives, but also had the opportunity to be fully immersed within the company culture. There the researcher gained and held insider knowledge about sustainable activities that were included in the study. The researcher does believe that these insider connections were leveraged to gain
access into the company, but also perceives this insider knowledge to be a strength, since the researcher has experiences to weigh against the respondent’s statements. The researcher faced the ethical quandary caused by an uneven power dynamic, when considering future career endeavors. The researcher perceived any unflattering publication regarding City Furniture or its workers to have a possibly adverse effect on existent relationships, although respondents insisted there was nothing to hide. The researcher conducted himself with integrity regarding this matter by not choosing withhold data germane to the topic.

The researcher’s identity as a sustainability researcher in the discipline of textile and apparel management was also valuable when interpreting the data. As an academic whose research emphasis are in Supply Chain Management, and various forms of Corporate Sustainability, academic biases needed to be acknowledged. The researcher’s identity in the textile industry is not to be viewed as an impediment however, but a strength that empowers the researcher to filter information through a specialist lens. Thus, the research in this area has the potential to be more refined, and ultimately more rigorous as a result.

Lastly, the researcher’s identity as a Haitian-American is also a critical factor to acknowledge. In both cases, sustainable work was being done in Haiti. This understanding stirred an immediate skepticism and quest for truth as to the innerworkings of their programs. Concerns of exploitation were always in the back of the researcher’s mind. Born to Haitian parents, though a US citizen, the researcher’s upbringing gave an insider-outsider perspective. The researcher held an insider’s perspective through fluent knowledge of the Haitian-Creole language, familiarity with Haitian cuisine, customs, traditions, and was exposed to its culture from a young age. Yet, this culture was always second to the researcher’s American culture, English language, and ‘South Florida-Native’ walk of life, leading to an outsider perspective. Thus, the researcher, maintains dual identities that inform a particular worldview. This however is not to be perceived
as a weakness but a strength since the added sensitivity influences the researcher’s approach toward handling this study. It is this sensitivity, or familiarity that is birthed from exposure to marginalized, underprivileged Haitians that inspire zeal in the researcher’s effort to produce high quality research. Historically, foreign aid has been a topic of trepidation when discussing Haiti. Therefore, seeing through this lens creates opportunities to consider under-resourced people in unique ways while they can yet speak for themselves. Connection is a strength in the researcher’s context.

Other opportunities for future research include the addition of other stakeholders to future study iterations such as government agencies that set and manage policy such as trade agreements and tariff schedules. Inclusion of such governing bodies would provide a unique and comprehensive outlook regarding stakeholder perspective for sustainability work.
REFERENCES


Ha-Brookshire, J., McAndrews, L., Kim, J., Freeman, C., Jin, B., Norum, P., ... & Marcketti, S.

Hess, K. M. (2013). ‘‘If you tickle us…’’: How corporations can be moral agents without being persons. Journal of Value Inquiry, 47, 319-335


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tongues or the art of aggregating indicators—Reflections on four projective methodologies on sustainability measurement. Renewable and Sustainable Energy Reviews, 15(5), 2385-2396.


APPENDICES

APPENDIX A: IN-DEPTH INTERVIEW PROTOCOL

Interview Protocol

Defining Sustainability

1. How would you define sustainability?
2. How important is it for businesses or corporations to practice sustainability?
3. How important is sustainability as a value for your corporation? Explain?

Sustainability Program

1) What activities does the corporation do that exhibit sustainability?
2) Which of these programs do you consider the corporation’s signature activity? Why?
3) Let’s discuss that specific program:
   a) Briefly describe how the corporation’s activities connect with that program.
   b) How did these particular activities come about?
   c) How do these activities reflect the corporation’s values on social responsibility?
   d) What goals, if any, are set regarding this activity?
   e) How are these goals, if any, decided upon?
   f) How are the recipients included in the goal creation stage?
   g) What are the outcomes of the activity?
   h) What systems, if any, are put in place to meet activity objectives?

Corporate Structures and Social Responsibility

7. How does the structure of your corporation allow for sustainability projects and goals?
8. What incentives does your corporation have as a result of doing sustainability projects?
9. What challenges or barriers does this pose on the corporation?
10. Social Responsibility: Here is a definition of social responsibility as it applies to corporation and business. Please use this definition. In what ways does your corporation model elements of this definition?
11. How might your corporation improve its ability to be socially responsible (based on this definition)? What would you like to see your corporation do differently or have?
<table>
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<tr>
<th>Dimensions</th>
<th>Main topics of concerns related to sustainability</th>
<th>Example phrases typically used to describe dimension</th>
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<tbody>
<tr>
<td>The environmental dimension</td>
<td>The natural environment</td>
<td>‘a cleaner environment’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘environmental stewardship’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘environmental concerns in business operations’</td>
</tr>
<tr>
<td>The social dimension</td>
<td>The relationship between business and society</td>
<td>‘contribute to a better society’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘integrate social concerns in their business operations’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘consider the full scope of their impact on communities’</td>
</tr>
<tr>
<td>The economic dimension</td>
<td>Socio-economic or financial aspects, including describing CSR in terms of a business operation</td>
<td>‘contribute to economic development’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘preserving the profitability’</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘business operations’</td>
</tr>
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</table>
Greetings,

My name is Max Duroseau. I am a graduate student at the University of Missouri-Columbia, studying supply chain management in the textile and apparel industry. At this time, I am currently conducting research on corporations who practice sustainable and socially responsible behavior. Social responsibility includes program initiatives that benefit the environment, community, workplace, and even market place therein. As such, the research will focus on companies with currently active charity programs that are promoted to the public.

City Furniture has always functioned as a social benefactor for various issues throughout the community. This is done by raising awareness, hosting events, partnering with other organizations and holding charity fundraisers. Specifically, however, City Furniture has been a beacon to those abroad by donating used mattresses to Haiti with new mattress purchases. My research objective is to interview executives and employees within City Furniture to explore perspectives regarding this program.

As the researcher, I invite you to participate in this brief study by taking part in an interview about this donation program. The interview will be in person at City Furniture headquarters and various showrooms. Please reply to this message confirming your decision to participate and upcoming availability. Upon accepting this request, a follow-up email will be sent with a consent document detailing your rights as the participant. Thank you for your consideration, I look forward to hearing from you soon!

Kind regards,

Max Duroseau
Textile and Apparel Management
College of Human Environmental Sciences
University of Missouri
137 Stanley Hall, Columbia, MO 65211
(786) 339-2805
Greetings,

My name is Max Duroseau. I am a graduate student at the University of Missouri-Columbia. I am studying supply chain management in the department of Textile and Apparel Management. At this time, I am currently conducting research on corporations that exhibit sustainable and socially responsible behavior. Social responsibility includes program initiatives that benefit the environment, community, workplace, and even market-place therein. As such, the research will focus on companies with currently active charity programs that are promoted to the public.

Soles4Souls is a Nashville-based organization that functions as a conduit for social and economic change in the international community. This is done through the donation of shoes, money, and charitable service in order to eradicate poverty in developing countries. Specifically, Soles4Souls specializes in the processing and donation of shoes which serve to benefit micro-enterprises. My research objective is to interview executives and employees within Soles4Souls to explore perspectives regarding these socially sustainable programs.

As the researcher, I invite you to participate in this brief study by taking part in an interview about these programs. The interview will be in person at the Soles4Souls headquarters and/or various parts of Nashville, TN. Please reply to this message confirming your decision to participate as well as upcoming availability. Upon accepting this request, a follow-up email will be sent with a consent document detailing your rights as the participant. Thank you for your consideration, I look forward to hearing from you soon!

Kind regards,

Max Duroseau
Textile and Apparel Management
College of Human Environmental Sciences
University of Missouri
137 Stanley Hall, Columbia, MO 65211
(786) 339-2805
CONSENT FORM

**Project Title:** Motives and Mattresses: Exploring City Furniture’s Mattress Donation Program And Perceived Performance Among Stakeholders  

**Principal Investigator:** Max Duroseau  

**IRB Number:** 2010933

Please consult with the investigator to clarify any terminology or information that you do not clearly understand.

**DESCRIPTION AND EXPLANATION OF PROCEDURES:**

The primary goal of this research is to gain detailed information on the mattress donation program enacted by City Furniture Inc. To address this objective, the researcher has requested to interview you in person, which should take approximately 90 minutes.

Your participation in this research is completely voluntary. If you agree to be part of this study, an audio recording will be conducted of the interview. Participant’s names and identities will not be linked to audio interview recordings to ensure privacy. Interviews will be conducted in private offices and reserved spaces with only the researcher and participant.

If you permit, the researcher will take a photo of you (from the neck down) to reference when interpreting the interview data. Other photos may be taken, though not of you, such as office décor or special objects. No personal identifiers will be included and all files associated with the research will be stored on password-protected drives in locked offices. Both the audio files and photographs will be stored in digital format. By signing this consent form, you are giving the researcher permission to photograph and/or audio tape my voice and likeness and to use my voice and likeness in photograph(s)/video for publication for the above titled approved research only. Your name will not be used in any publication.

As the interviewee, you reserve the right to request a pseudonym on behalf of City Furniture. This request, however must be stated explicitly to the researcher prior to the submission and publication of aggregate data gained from this study. It is recommended to make such requests known no later than 7 days after the interview has taken place to ensure adequate time for revisions. As the participant, you will be given an opportunity to review findings before being published.

**CONFIDENTIALITY:**

Data will be saved and kept strictly confidential. Any electronic files will be saved with numeric codes, with no personal identifiers. Throughout the procedures, if you feel uncomfortable with any questions or experiences, you may stop participation at any time. Finally, only the researcher will have access to the data, and the aggregated data will be analyzed and shared for publication. You will be assigned a pseudonym protect your confidentiality. The data will be kept for seven years after the study has been completed.
RISKS AND BENEFITS:

There are no perceived immediate risks of participating in this study. Interview data will be used to study the impact of corporate benevolence, which will enhance business literature on this topic.

PARTICIPATION:

You are free to withdraw your consent to participate in this research at any time without penalty or prejudice; your participation is entirely voluntary. Your privacy will be protected because you will not be identified by name as a participant in this project. All interviews will be kept strictly confidential. If you have any questions concerning your rights as a participant, you may contact the University of Missouri Campus Institutional Review Board at (573) 882-3181. Questions or concerns regarding this study may be directed to the researcher; Max Duroseau, at (786) 339-2805 or by e-mail at madh5f@mail.missouri.edu or the advisor, Dr. Jung Ha-Brookshire at (573) 882-6316 or by e-mail habrookshirej@missouri.edu.

Your willingness to be a participant is appreciated, thank you for your time.

ADDITIONAL CONSENT:

Photo Consent
Yes, I consent to being photographed from the neck down (this includes objects)
No, I do not consent to being photographed

Participant Printed Name ___________________________ Participant Signature ___________________________ Date ___________________________
APPENDIX E: REVISED STUDY CONSENT FORM

CONSENT FORM

**Project Title:** Standing in the Gap: A Case Analysis on Sustainability and Corporate Benevolence

**Principal Investigator:** Max Duroseau  
**IRB Number:** 2010933

Please consult with the investigator to clarify any terminology or information that you do not clearly understand.

**DESCRIPTION AND EXPLANATION OF PROCEDURES:**

The primary goal of this research is to gain insight on the socially responsible activity enacted by your corporation. To address this objective, the researcher has requested to interview you in person, which should take approximately 90 minutes.

Your participation in this research is completely voluntary. If you agree to be part of this study, an audio recording will be conducted of the interview. The participant has the choice of using their real identity or remaining anonymous. In cases of anonymity, identities will not be linked to audio interview recordings to ensure privacy. Interviews will be conducted in private offices and reserved spaces with only the researcher and participant.

If you permit, the researcher will take photos to reference when interpreting the interview data. Other photos may be taken, though not of you, such as office décor or special objects. No personal identifiers will be included and all files associated with the research will be stored on password-protected drives in locked offices. Both the audio files and photographs will be stored in digital format. By signing this consent form, you are giving the researcher permission to photograph and/or audio tape your voice and likeness and to use your voice and likeness in photograph(s)/video for publication for the above titled approved research only. If you choose to remain anonymous, your name will not be used in any publication.

**For Top Ranking Executives Only:**

As the interviewee, you reserve the right to request a pseudonym on behalf of the corporation. This request, however must be stated explicitly to the researcher prior to the submission and publication of aggregate data gained from this study. It is recommended to make such requests known no later than 7-10 days after the interview has taken place to ensure adequate time for revisions. As the participant, you will be given an opportunity to review findings before being published.

**CONFIDENTIALITY:**

Data will be saved and kept strictly confidential. Any electronic files will be saved with numeric codes, with no personal identifiers. Throughout the procedures, if you feel uncomfortable with
any questions or experiences, you may stop participation at any time. Finally, only the researcher will have access to the data, and the aggregated data will be analyzed and shared for publication. You may request a pseudonym to protect your confidentiality. The data will be kept for seven years after the study has been completed.

RISKS AND BENEFITS:

There are no perceived immediate risks of participating in this study. Interview data will be used to study the impact of corporate benevolence, which will enhance business literature on this topic.

PARTICIPATION:

You are free to withdraw your consent to participate in this research at any time without penalty or prejudice; your participation is entirely voluntary. All interviews will be kept strictly confidential. If you have any questions concerning your rights as a participant, you may contact the University of Missouri Campus Institutional Review Board at (573) 882-3181. Questions or concerns regarding this study may be directed to the researcher; Max Duroseau, at (786) 339-2805 or by e-mail at madh5f@mail.missouri.edu or the advisor, Dr. Jung Ha-Brookshire at (573) 882-6316 or by e-mail at habrookshirej@missouri.edu.

Your willingness to be a participant is appreciated, thank you for your time.

ADDITIONAL CONSENT:

Personal Identity
- Yes, my identity may be included in the study
- No, I would like to remain anonymous

For Top Ranking Executives Only:

Corporate Identity
- I request a pseudonym be used on behalf of the corporation
- A pseudonym is not necessary

Documentation
- Yes, I consent to the release of documents
- No, I do not consent to the release of documents

Participant Printed Name ___________________________ Participant Signature ___________________________ Date ___________________________
APPENDIX F: INSTITUTIONAL REVIEW BOARD APPROVAL FOR PRELIMINARY CASE

March 07, 2018

Principal Investigator: Max Allen Duroseau
Department: Textile and Apparel Mgmt

Your Exempt Application to project entitled Motives and Mattresses: Exploring City Furniture’s Mattress Donation Program And Perceived Performance Among Stakeholders was reviewed and approved by the MU Institutional Review Board according to the terms and conditions described below:

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The principal investigator (PI) is responsible for all aspects and conduct of this study. The PI must comply with the following conditions of the approval:

1. No subjects may be involved in any study procedure prior to the IRB approval date or after the expiration date.
2. All unanticipated problems and deviations must be reported to the IRB within 5 business days.
3. All changes must be IRB approved prior to implementation unless they are intended to reduce immediate risk.
4. All recruitment materials and methods must be approved by the IRB prior to being used.
5. The Annual Exempt Form must be submitted to the IRB for review and approval at least 30 days prior to the project expiration date. If the study is complete, the Completion/Withdrawal Form may be submitted in lieu of the Annual Exempt Form.
6. Maintain all research records for a period of seven years from the project completion date.
7. Utilize all approved research documents located within the attached files section of eCompliance. These documents are highlighted green.

If you are offering subject payments and would like more information about research participant payments, please click here to view the MU Business Policy and Procedure:
http://bppm.missouri.edu/chapter2/2_250.html
APPENDIX G: INSTITUTIONAL REVIEW BOARD AMENDMENT APPROVAL FOR PRELIMINARY CASE

July 20, 2018

Principal Investigator: Max Allen Duroseau
Department: Textile and Apparel Mgmt

Your Exempt Amendment Form v.1 to project entitled Standing in the Gap: A Case Analysis on Sustainability and Corporate Benevolence was reviewed and approved by the MU Institutional Review Board according to the terms and conditions described below:

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The principal investigator (PI) is responsible for all aspects and conduct of this study. The PI must comply with the following conditions of the approval:

1. No subjects may be involved in any study procedure prior to the IRB approval date or after the expiration date.
2. All changes must be IRB approved prior to implementation utilizing the Exempt Amendment Form.
3. The Annual Exempt Form must be submitted to the IRB for review and approval at least 30 days prior to the project expiration date to keep the study active or to close it.
4. Maintain all research records for a period of seven years from the project completion date.

If you are offering subject payments and would like more information about research participant payments, please click here to view the MU Business Policy and Procedure: http://bppm.missouri.edu/chapter2/2.250.html

If you have any questions, please contact the IRB at 573-882-3181 or irb@missouri.edu.

Thank you,
MU Institutional Review Board
APPENDIX H: INSTITUTIONAL REVIEW BOARD ANNUAL APPROVAL FOR
PRELIMINARY CASE

February 27, 2019

Principal Investigator: Max Allen Duroseau
Department: Textile and Apparel Mgmt

Your Annual Exempt Form to project entitled Standing in the Gap: A Case Analysis on
Sustainability and Corporate Benevolence was reviewed and approved by the MU Institutional
Review Board according to the terms and conditions described below:

IRB Project Number 2010933
IRB Review Number 245250
Initial Application Approval Date March 07, 2018
Approval Date of this Review February 27, 2019
IRB Expiration Date March 07, 2020
Level of Review Exempt
Project Status Active - Exempt
Risk Level Minimal Risk

The principal investigator (PI) is responsible for all aspects and conduct of this study. The PI
must comply with the following conditions of the approval:

1. No subjects may be involved in any study procedure prior to the IRB approval date or after
the expiration date.
2. All changes must be IRB approved prior to implementation utilizing the Exempt
Amendment Form.
3. The Annual Exempt Form must be submitted to the IRB for review and approval at least 30
days prior to the project expiration date to keep the study active or to close it.
4. Maintain all research records for a period of seven years from the project completion date.

If you are offering subject payments and would like more information about research participant
payments, please click here to view the MU Business Policy and Procedure:
http://bppm.missouri.edu/chapter2/2_250.html

If you have any questions or concerns, please contact the MU IRB Office at 573-882-3181 or email
to muresearchirb@missouri.edu.

Thank you,
MU Institutional Review Board
APPENDIX I: INSTITUTIONAL REVIEW BOARD APPROVAL FOR FINAL CASE

Institutional Review Board
University of Missouri-Columbia
FWA Number: 0002876
IRB Registration Numbers: 00000731, 00009014

482 McReynolds Hall
Columbia, MO 65211
573-882-3181
irb@missouri.edu

March 01, 2019

Principal Investigator: Max Allen Duroseau
Department: Textile and Apparel Mgmt

Your Exempt Amendment Form v.1 to project entitled A Case Study Examining Sustainability Initiatives and Perceptions Among Stakeholder was reviewed and approved by the MU Institutional Review Board according to the terms and conditions described below:

IRB Project Number 2010933
IRB Review Number 246075
Initial Application Approval Date March 07, 2018
Approval Date of this Review March 01, 2019
IRB Expiration Date March 07, 2020
Level of Review Exempt
Project Status Active - Exempt
Risk Level Minimal Risk

The principal investigator (PI) is responsible for all aspects and conduct of this study. The PI must comply with the following conditions of the approval:

1. No subjects may be involved in any study procedure prior to the IRB approval date or after the expiration date.
2. All changes must be IRB approved prior to implementation utilizing the Exempt Amendment Form.
3. The Annual Exempt Form must be submitted to the IRB for review and approval at least 30 days prior to the project expiration date to keep the study active or to close it.
4. Maintain all research records for a period of seven years from the project completion date.

If you are offering subject payments and would like more information about research participant payments, please click here to view the MU Business Policy and Procedure: http://bppm.missouri.edu/chapter2/2.250.html

If you have any questions or concerns, please contact the MU IRB Office at 573-882-3181 or email to muresearch@missouri.edu.

Thank you,
MU Institutional Review Board