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Abstract

Company support for employee volunteerism (CSEV) benefits companies, employees, and society while helping companies meet the expectations of corporate social responsibility (CSR). A nationally representative telephone survey of 990 Canadian companies examined CSEV through the lens of Porter and Kramer's (2006, 'Strategy and society: the link between competitive advantage and corporate social responsibility', *Harvard Business Review*, 78–92.) CSR model. The results demonstrated that Canadian companies passively support employee volunteerism in a variety of ways, such as allowing employees to take time off without pay (71%) or adjusting their work schedules (78%). These Responsive CSR efforts contribute to the company's value chain by enhancing employee morale, a perceived CSEV benefit. More active forms of support requiring company time or money are less common; for example, 29% allow time off with pay. Companies perceive that support for employee volunteering enhances their public image, a Responsive CSR strategy when employed to ameliorate a damaged reputation or a Strategic CSR strategy when contributing to a competitive position. A minority perceive challenges like covering the workload. Many companies target and/or exclude particular causes and link CSEV efforts with other philanthropic donations, suggesting a Strategic CSR application of CSEV. Where programs exist, they frequently are neither tracked nor evaluated, suggesting that companies are not using these programs as strategically as they might.

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ABSTRACT. Company support for employee volunteerism (CSEV) benefits companies, employees, and society while helping companies meet the expectations of corporate social responsibility (CSR). A nationally representative telephone survey of 990 Canadian companies examined CSEV through the lens of Porter and Kramer's (2006, 'Strategy and society: the link between competitive advantage and corporate social responsibility', *Harvard Business Review*, 78–92.) CSR model. The results demonstrated that Canadian companies passively support employee volunteerism in a variety of ways, such as allowing employees to take time off without pay (71%) or adjusting their work schedules (78%). These Responsive CSR efforts contribute to the company's value chain by enhancing employee morale, a perceived CSEV benefit. More active forms of support requiring company time or money are less common; for example, 29% allow time off with pay. Companies perceive that support for employee volunteering enhances their public image, a Responsive CSR strategy when employed to ameliorate a damaged reputation or a Strategic CSR strategy when contributing to a competitive position. A minority perceive challenges like covering the workload. Many companies target and/or exclude particular causes and link CSEV efforts with other philanthropic donations, suggesting a Strategic CSR application of CSEV. Where programs exist, they frequently are neither tracked nor evaluated, suggesting that companies are not using these programs as strategically as they might.

KEY WORDS: Canada, corporate social responsibility, employee support, philanthropy, volunteer, volunteerism

ABBREVIATIONS: CSEV: Company support for employee volunteerism; CSR: Corporate social responsibility

Introduction

Corporations are increasingly being held responsible for the social impact of their organizational priorities. The demand for corporate social responsibility (CSR) has become ubiquitous: "CSR has emerged as an inescapable priority for business leaders in every country" and business is challenged to apply "its considerable resources, expertise, and insights to activities that benefit society" (Porter and Kramer, 2006, pp. 78, 80). CSR initiatives are frequently realized through involvement with nonprofit organizations. Volunteers are a crucial resource for many nonprofit organizations. Canada, for example, has over 160,000 nonprofit organizations and charities; over half of which (54%) rely solely on volunteers to fulfill their missions. Recruitment and retention of volunteers is a major challenge for nonprofit organizations (Hall et al., 2005). Companies, while simultaneously responding to the expectation for CSR, may offer a means of addressing nonprofits' need for volunteers through the company supported employee volunteerism (CSEV).

CSEV can bring valuable involvement and exposure to causes and provides the volunteer labor that nonprofit organizations desperately need. It can also be an element of the CSR profile of a company, while providing the company's employees with important skills and enrichment of their professional lives. The community benefits as well, from the greater reach afforded causes by the additional help they receive from volunteers. As such, CSEV has the potential to offer wide-reaching benefits to multiple stakeholders.

The present research utilizes a large, nationally representative and size-stratified sample of companies in Canada to explicate CSEV prevalence and implementation patterns. Little up-to-date research exists on CSEV, so company and nonprofit managers wishing to implement CSEV may be unaware of the practices used by others; this study provides insights into approaches they might consider adopting for their own use. The findings are placed within the contextual framework of Porter and Kramer's (2006) model of corporate social responsibility, providing a useful tool for interpreting CSEV behaviors.

Company support for employee volunteerism

Company support for employee volunteerism (CSEV) has a long history. Union Planters National Bank in the USA reports support for employee volunteerism dating back to the early 1900s (Filipowski, 1993). These programs began gaining public attention in the mid 1980s (Filipowski, 1993). By the mid 1990s, 1,200 companies were members of the National Council on Corporate Volunteerism in the US (Romano, 1994).

In the US, relatively strong support for employee volunteering is evident. Among the largest US companies, one large-scale study ($n = 1,800$) revealed that one-third use company volunteer programs as a part of their strategy (Wild, 1993). Among companies in the Points of Light Foundation, 78% incorporated volunteering in their overall business plan in 1999, compared to only 19% in 1991 (Points of Light Foundation, 2002).

Addressing CSEV from an employee perspective, a recent Canadian survey found that more than half of the respondents received some form of non-monetary support from their employer for their volunteering efforts, such as work schedule adjustment and access to company resources (Hall et al., 2006). The study, though current and drawing on a very large sample (over 20,000), does not provide a company perspective or provide data on companies' actual behavior.

Although several Canadian studies assess CSEV from a company perspective, reporting support for employee-initiated personal time volunteerism,

these studies are either dated (Hart, 1986) or rely on small samples (Hatton, 2000; Rostami and Hall, 1996), or both (Board of Trade of Toronto, 1985). A few qualitative and case studies have also offered valuable insights (e.g., Pelozo and Hassay, 2006; Rog et al., 2004), but they do not provide a comprehensive overview. The large-scale quantitative research is very dated, and more recent quantitative research was not conducted on a national scale. A national study regarding company support for employee volunteering was needed to identify the extent to which CSEV occurs in Canada, and the forms that it takes.

CSEV as a CSR initiative

This study positions CSEV as a CSR initiative and builds on Porter and Kramer's (2006) framework to differentiate between Strategic and Responsive applications of CSEV. The descriptive study that follows illustrates how CSEV initiatives in Canadian companies model this framework.

Responsive and strategic CSR

Porter and Kramer (2006) advocate the integration of business priorities with social goals. Their model differentiates between two broad categories of CSR, Responsive and Strategic, based on three different dimensions of social issues relevant for CSR engagement: generic, value chain, and competitive context (see Figure 1). Responsive CSR focuses on generic social issues as part of the firms' corporate citizenship behaviors, or on remedying negative impact from firms' business value chain operations. Strategic CSR sees the firm responding to social issues related to the advancement of its value chain

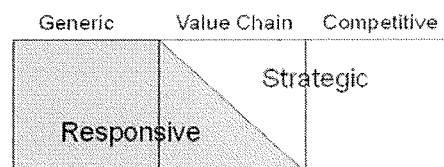


Figure 1. Adaptation of Porter and Kramer's responsive/strategic CSR framework.

(the value adding activities of a firm) or competitive priorities.

Implications of CSEV

CSEV offers definite benefits to companies within Porter and Kramer's (2006) CSR model. First, CSEV may enhance a company's public image, subject to the institutionalization of CSR expectations. Stakeholders respond positively to socially responsible company efforts (e.g., Cone/Roper, 1999, 2004; Maignan et al., 1999; Rostami and Hall, 1996) and expect such corporate engagement (e.g., Verschoor, 2002). CSR engagement is motivated by the desire to establish legitimacy as socially engaged corporate constituents. Institutional theory (DiMaggio and Powell, 1983), which has been applied to CSR initiatives recently (Campbell, 2007), argues that organizations seek legitimacy by adhering to those norms valued by key institutions in society. Thus, CSEV is a tool for the achievement of legitimacy by corporations responding to the escalation of pressure for CSR. A company may, for example, encourage its employees to volunteer at a local school to enhance the overall view that they are good corporate citizens, or to offset a perception that they have had a negative effect on children's education through the course of their normal business activity. This approach to CSEV falls largely into the Responsive CSR category when the behavior is driven by normative pressures for corporate citizenry. DiMaggio and Powell (1983), however, argue that organizations not only compete for resources, but also for institutional legitimacy. The marketing of one's CSEV program so as to appear more responsible than one's competition reflects a Strategic CSR orientation. CSEV thus provides linkages between corporations and social issue reform, with the nonprofit sector serving as the intermediary capable of granting legitimacy to the corporation. When the corporation publicizes its CSEV program, an implicit endorsement from the nonprofit that the corporation is being socially responsible exists. Linkages with the nonprofit sector, through CSEV, may therefore be seen as legitimacy-seeking behaviors by corporations, a litmus test for social responsibility.

Research has demonstrated a positive relationship between CSR activity and company success (Waddock and Graves, 1997). Although this claim has

been contested (c.f. McWilliams and Seagel, 2000) a recent meta-analysis of the literature demonstrates support for this positive correlation (Orlitzky et al., 2003). Researchers have questioned whether assessing social performance through a financial lens is appropriate (Margolis and Walsh, 2003), nonetheless the strategic use of CSR initiatives, such as CSEV, may be encouraged for the purpose of enhancing financial performance. A firm may, for example, support employee volunteerism at a local school as it moves into the education market and leverage its involvement through marketing campaigns within and beyond the local community.

A third-way support for employee volunteering can benefit companies is through the impact such programs have on employees. Employees volunteer for a variety of reasons: gaining job skills and credentials tend to be a strong incentive for younger employees participating in CSEV, whereas gaining social contacts is a strong incentive for older volunteers (Peterson, 2004). The skills gained from volunteering can also improve employees' work performance and help employees to develop valuable community contacts (Laabs, 1993). Research suggests that CSEV increases several employee measures such as morale, productivity, retention, and recruitment (Geroy et al., 2000; Peterson, 2004). A firm dependent upon local schools for employee recruitment may support CSEV initiatives in those schools. Companies' use of CSEV to impact employee satisfaction demonstrates a Strategic CSR approach to addressing issues relevant to the company's value chain.

CSEV implementation

The goal of the present research was therefore to provide a timely and comprehensive description of CSEV programs in Canada, including the extent of their penetration, explication of their structure, and manager's perceptions of program implications. This research is positioned within Porter and Kramer's (2006) CSR model to facilitate use by companies wishing to implement or assess CSEV as part of their own CSR strategy; and to position CSEV in the broader context of CSR research. The data, while primarily descriptive and based on a Canadian sample, offer a representative benchmark against which

companies can compare their own performance, regardless of the country in which they operate.

The research questions addressed, then, are:

Research Question 1: How do Canadian companies support employee volunteering?

Research Question 2: How does this support fit within the context of Responsive vs. Strategic CSR as outlined by Porter and Kramer (2006)?

Method

In order to obtain a comprehensive description of CSEV, a nationwide telephone survey was conducted in November of 2005.

Sample

The sample was selected from a comprehensive list of Canadian companies provided by InfoCanada. The sample was stratified based on size (small = fewer than 100 employees; medium = 100–499; large = 500 or more). Only one response per company was included. Each company was defined at the establishment level, the level at which accounting data are collected (Statistics Canada, 2006).

Furthermore, 98% of companies in Canada fall into the category of small business (Industry Canada, 2005). In order to assure a sufficient number of medium and large companies for statistical analysis, an over-sampling in these categories was necessary. The final sample contained 990 responses, representing 586 small companies, 204 medium companies, and 200 large companies. This sample was weighted to reflect the actual distribution of small, medium and large companies in Canada. This resulted in a weighted sample representing 586 small, 13 medium, and 2 large companies, for a total weighted sample size of 601. Companies were drawn from across Canada and mirrored population and company density.

Survey instrument

A total of 35 questions were included in the survey, and abridged version of the survey is included in the Appendix. Survey respondents were busy executives;

therefore, care was taken to construct a clear and concise questionnaire to enhance response rate. Most questions (26) utilized nominal scaling, primarily “yes”, “no”, “I don’t know”, and refusal to answer, to streamline the questioning process. InfoCanada information on company size and initial background questions were used to verify the number of full and part-time employees for proper size classification. Respondents were asked whether they have a written policy regarding employee volunteering and reported their position regarding employee volunteering during regular working hours, and employee volunteering on their own time. Respondents were asked about ways in which they accommodate or encourage employee volunteering, including leaves of absence, time off with or without pay, schedule adjustments and access to company facilities and equipment for volunteer activities.

Next, formal employee volunteer programs were explored. Respondents were asked if they have a program supported by company resources, how many employees work in the program, who leads the program, whether employees volunteer as a group or individually, how volunteer time is tracked, how many employees were involved in the last 12 months and how many hours this represented, and whether and how they perform an evaluation of the program.

Next respondents were asked about the ways in which they encourage employee volunteering such as making information available, maintaining records of employee skills, educating employees on the importance of volunteering, and recognizing employees’ volunteering activities. They were also asked what types of organizations they target or exclude for support, if any.

Respondents were then asked about their perception of benefits and challenges in providing employees with support for volunteering. Then they were asked about other support they give to charitable causes, and whether this is linked to employee volunteering. Finally, the industry in which they operate was recorded. The full survey is available from the authors upon request.

Procedure

The research firm, Pollara Inc., was contracted to conduct the telephone survey. The interviewer

phoned companies based on stratified random selection and asked to speak with “the person who is responsible for coordinating your company’s volunteer program.” If the respondent indicated they did not have a person in that capacity the interviewer then requested to speak with the person responsible for human resources.

Appropriate skip logic was used to avoid asking irrelevant questions of the respondents. Specifically, if the respondent indicated either that their company did not support employee volunteering or that they did not know if the company provided such support, they were not asked further questions regarding their level of support.

Interviews were conducted in both official languages based on the respondent’s preference. A total of 846 interviews were conducted in English (85%) and 146 were conducted in French (15%). The margin of error was plus or minus 4%, with a 95% level of confidence.

Results

Descriptive results of the survey are reported below. The analyses were based on the weighted sample, to reflect the true size distribution of Canadian companies. Where responses do not total 100%, the remaining responses were “don’t know” and refusal to answer and can be determined by totaling the other response categories and subtracting from 100%.

Philosophical orientation toward employee volunteering

Approximately half of companies indicated that they encourage employees to volunteer on their own time (49%, $n = 296$), while 41% ($n = 249$) do not and 8% were unsure. Over half (53%) indicated that their company either attempts to accommodate employee volunteering during regular working hours (35%, $n = 211$), or actively encourages it (18%, $n = 110$). A sizable minority discourage employee volunteering during regular working hours (26%, $n = 156$), and many were uncertain (18%, $n = 107$). Companies that indicated they discourage volunteering during work hours and do not encourage volunteering on personal time were asked why their company does not encourage

employees to volunteer. The comments that could be commonly classified included that they have never considered it (22%), do not think it is their responsibility (14%), don’t know (14%), feel they cannot afford it (9%), or are not interested (5%).

Taken together these results demonstrate that 71% of the companies either accommodate or encourage employee-volunteering during work hours and/or encourage employees to volunteer on their own time. Most of the remaining questions in this survey were asked only of this group because they would not be relevant otherwise. The following information, then, pertains to approximately 424 companies (representing 734 companies in the unweighted sample), unless otherwise noted.

Accommodating volunteering

Respondents were asked to indicate ways in which they accommodate or encourage employee volunteering activities. The results demonstrate that employees are allowed to take time off or leaves of absence without pay to volunteer in 71% ($n = 301$) of companies and with pay in 29% ($n = 125$) of companies. Employees are allowed to adjust their work schedules to accommodate volunteering in 78% ($n = 331$) of companies. They are given access to company facilities and equipment such as computers, fax machines, or meeting rooms for their volunteer activities in 70% ($n = 297$) of companies. These forms of support suggest a minimal effort to enhance the company’s value chain, and thus appear to be Responsive rather than Strategic, following Porter and Kramer’s (2006) model (see Figure 2).

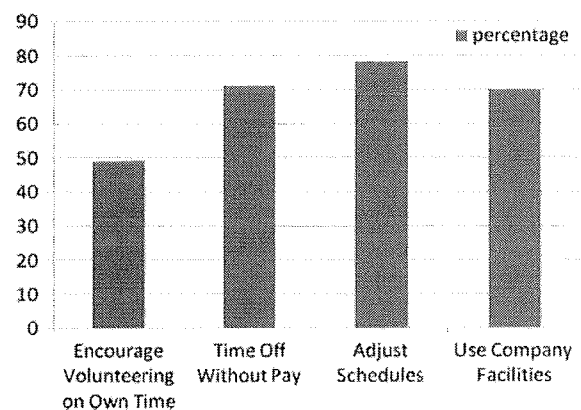


Figure 2. Responsive CSEV.

Encouraging volunteers

Companies encourage employee volunteering in a variety of ways. They make information about volunteer opportunities available to employees (31%, $n = 130$), maintain records of skills and experience of employees interested in volunteering (18%, $n = 77$), and provide education on the importance of volunteering or ways of getting involved (20%, $n = 85$). These efforts demonstrate an attempt to enhance the company's value chain in a more strategic fashion.

Most companies do not officially recognize employees who are involved in volunteer activities (64%, $n = 272$). For those that do, employees may be given awards (7%, $n = 29$), have articles printed in company newsletters (4%, $n = 18$), have special lunches or receptions (2%, $n = 8$), receive letters of appreciation (1%, $n = 5$) or other miscellaneous methods (20%, $n = 74$). These proactive efforts again represent a Strategic value chain enhancement (see Figure 3).

Targets and exclusions

Companies may target specific causes to support, or exclude certain causes from support. Fifty-eight percent of the companies surveyed target particular causes. Those most commonly targeted are health-related causes (16%, $n = 69$), social services (13%, $n = 55$), and sports and recreation (12%, $n = 51$). Targeting specific causes seem to suggest Strategic use of CSEV.

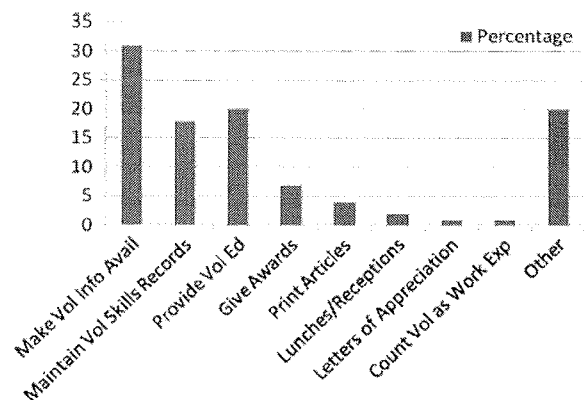


Figure 3. Value chain CSEV.

Further analyses were performed to assess whether companies strategically target particular cause types based on their industry. Those in the arts were no more likely to target the arts for support ($X^2 [1] = 0.13$, $p < 0.8$). Those in education were no more likely to target education or universities ($X^2 [1] = 0.24$, $p < 0.7$). Similarly, mining companies were no more likely to target environmental causes ($X^2 = 0.11$, $p < 0.8$). Those in health and social services, however, were more likely to target health, hospitals and social services ($X^2 [1] = 12.6$, $p < 0.001$). These results suggest that strategic targeting based on one's industry may not be widely implemented.

Most companies do not exclude particular causes (79%, $n = 337$). Excluded causes were primarily classified as "other" (7%, $n = 29$). Five companies indicated that they exclude religion (1%), three exclude sports and recreation (<1%), and two each exclude law/advocacy/politics, fundraising/volunteer promotion, business/professional organizations, and international causes (<1%). One excludes health organizations (<1%). Exclusion also represents a Strategic approach to CSEV.

Benefits and challenges

Companies were asked what they perceived to be the top two benefits of CSEV. The most common response was that it improves the company's public image (33%, $n = 140$). CSEV was also thought to improve employee morale (21%, $n = 87$), improve relations with the surrounding community (17%, $n = 74$) and help maintain a healthy community (8%, $n = 36$). Each company's situation is unique, but issues related to employee morale may suggest an effort to impact the company's value chain in a strategic manner.

In order to assess whether companies' use of CSEV is more Strategic or more Responsive, analyses were performed by comparing the behaviors of companies that view the primary benefits of CSEV to be externally focused on relations with the community, or internally focused on employee issues. A "match" between the perceived benefits of CSEV and the focus of their CSEV practices was viewed as Strategic use of CSEV.

If the company views enhancing community relations as a primary benefit of CSEV and specifically targets nonprofits in an effort to attain this goal, the

company may be using CSEV strategically. In order to assess the extent to which this more Strategic approach is taken, a chi-square analysis was performed crossing the dichotomized variables for proportion of companies that target some cause and companies that view one of the primary benefits of CSEV to be improving external community relations. The chi-square analysis revealed no significant difference in targeting for companies that do and do not see external relations with the community as a primary CSEV benefit ($X^2 [1] = 0.71, p < 0.4$), suggesting a lack of Strategic use of CSEV with regard to targeting causes.

If companies view relations with employees as a key benefit of CSEV, they may be more likely to encourage participation in CSEV. In order to assess this, three dichotomous measures of employee volunteering encouragement were combined. Specifically, whether the company makes information about volunteer opportunities available to employees, maintains records of skills and experience of employees interested in volunteering, and whether the company provides education on the importance of volunteering or ways of getting involved were summed to create a continuous measure ranging from -3 to $+3$. An independent samples t -test was then conducted to assess the mean difference between companies that view employee issues as a key benefit of CSEV and those that do not. There was no significant difference between the groups ($t [264] = 0.2, p < 0.9$). Companies do not seem to encourage employee participation differentially based upon whether they view employee issues as a key benefit of CSEV.

Half of the companies did not perceive challenges related to CSEV (51%, $n = 214$). Those who did perceive barriers indicated the greatest challenge was covering workload (23%, $n = 98$). Several respondents indicated concerns classified as miscellaneous or "other" (14%, $n = 58$). Additional concerns, expressed by only a few companies, were cost (3%, $n = 10$) and lack of employee support (2%, $n = 7$).

Philanthropic activity and linkages

Companies were asked about other forms of philanthropic behavior. Charitable donations were common, with 79% ($n = 337$) indicating they had provided cash donations or grants to charitable causes or nonprofit organizations in the 12 months

preceding the survey. Additionally 74% ($n = 312$) had donated services, goods or facilities in the 12 months preceding the survey. For those who had donated cash and/or other goods or services, 58% ($n = 223$) indicated that they link this support to employee volunteering, and another 4% ($n = 17$) indicated that they sometimes link this support. This linking behavior suggests a strategic use of CSEV.

In order to further assess the strategic use of philanthropic donations, the dichotomized benefits variable described in the previous analysis was crossed with the dichotomous philanthropic behavior of monetary donations. If companies were strategically using CSEV to enhance community relations, these efforts would be reinforced if they also linked their CSEV to other philanthropic behaviors. The chi-square results revealed no significant difference between those companies that view external relations as a primary benefit of CSEV and those that view internal relations as a primary benefit ($X^2 [1] = 0.91, p < 0.4$), suggesting that philanthropic linkages are not used differentially depending upon the company's perceived benefits of CSEV.

CSEV programs

Very few companies have written policy regarding employee volunteering (3%, $n = 18$). However, a sizable minority have some form of CSEV program. Specifically, 14% ($n = 60$) indicated that their company has an employee volunteer program that is supported by company resources. The structure of these programs was assessed through the following analyses. These analyses pertain only to the 60 companies which indicated they do have an employee volunteer program (which represents 158 companies in the unweighted sample).

Companies were asked the number of employees working in their CSEV program as part of their official paid job responsibilities. The average response was 3.6 employees (median = 1, mode = 0). Most frequently a member of senior management provides leadership for the program (63.5%, $n = 38$), although in some cases a committee is used (12%, $n = 7$) or a single employee who is not a member of senior management (9%, $n = 5$). Involving a member of senior management suggests that CSEV may play a more strategic role within those companies.

Employees tend to volunteer individually (53%, $n = 32$). A sizable portion, however, indicated their employees volunteer as a group (18%, $n = 11$). Many also indicated both individual and group volunteering (27%, $n = 16$).

Employee volunteer time frequently is not tracked (69%, $n = 41$). When companies do track volunteer time, employee time sheets are used (15%, $n = 9$) or other unspecified methods (11%, $n = 5$). Very rarely reports from nonprofits are used (3%, $n = 2$) or reports from supervisors (2%, $n = 1$).

Most commonly, companies do not evaluate their support for employee volunteerism (59%, $n = 35$). When they do, committee reviews, surveys, assessing the money raised for charity, performance evaluations, reports, management meetings, and assessments of activity logs are used. The lack of tracking volunteer hours and the lack of program evaluation both suggest a lack of strategy in CSEV.

Discussion

This research suggests that companies support employees' volunteerism efforts, but this is primarily done when the employee has initiated the effort, and the effort does not expend company resources. Few companies have CSEV programs supported by company resources and fewer have written volunteerism policies. The programs do not appear to be closely monitored or evaluated; most companies with CSEV programs do not track employee volunteer time, nor do they evaluate their support for employee volunteerism. This suggests that CSEV programs are still in a stage of emergence and their integration into firms' CSR programs is a recent innovation. Evidence supports that CSEV programs are growing and our study indicates that strategic deployment of CSEV is undertaken by some, but certainly not a majority, of firms in Canada. CSEV does not yet appear to have been clearly defined, although there may be sectoral differences in the institutionalization of these programs that our study cannot address.

Theoretical implications

Canadian businesses are less strategic in their integration of CSEV programs than anticipated. Although

CSEV outcomes are perceived to support firms' strategic goals of value chain enhancement and improved public image, the actual structuring of the programs is more in line with a Responsive CSR orientation. Strategic benefit may be more incidental than intentional. Our study thus extends the work of Porter and Kramer, not only by illustrating Strategic and Responsive CSR as enacted through CSEV programs, but also by identifying that Responsive CSR endeavors can nevertheless lead to strategic outcomes. Further study of motivations guiding organizational engagement in CSEV would illustrate whether managerial deliberateness is a critical dimension of Strategic CSR outcome.

A Responsive CSR orientation may also be the further outcomes that serve firms' overall strategic goals in the presence of positive community response. Whereas Porter and Kramer argue for strategic intent in CSR implementation, this could backfire if such deliberateness is interpreted by the public as too cynically calculating, thereby transmuting corporate generosity into an example of corporate greed instead. People commonly make attributions regarding companies' motives for engaging in CSR (Ellen et al., 2006; Forehand and Grier, 2003), and are particularly skeptical if the company has a negative reputation, particularly if the company and the cause are very closely related (Bhattacharya and Sen, 2004). Companies should guard against generating the perception of overly strategic and/or egoistic motives, instead seeking to generate a perception of values-alignment (Ellen et al., 2006). Future research should examine the extent to which Strategic CSR leads to egoistic attributions regarding the company's motivations for CSEV, by positioning CSEV within an attribution framework such as Ellen et al. (2006).

A Responsive orientation toward CSEV by employers may also reflect our finding that volunteerism, even when supported by employers, most frequently occurs during employees' nonwork hours. The implementation of Strategic CSEV may be confounded when boundaries between work and nonwork time are blurred, and employer and employee face dissonance over who should receive credit or who can direct behavior regarding employees' volunteer efforts, even if these are endorsed by the employer or financially supported by the employer. Some initial research drawing on mental accounting (Thaler, 1999) has examined how

employees mentally allocate their volunteer efforts when they see these as extending temporally or functionally beyond their workplace duties (Basil and Runte, 2008, forthcoming). CSEV programs may have a less Strategic structuring if employers and employees categorize this volunteering as satisfying the employee's, not the employer's, social responsibility. Further research regarding the mental accounting of CSEV is warranted.

Over time, organizations move to conform with behavioral standards in a process of institutional isomorphism – “a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions” (DiMaggio and Powell, 1983, p. 149). The strategic potential for CSR will be subject to isomorphic pressures; the competitive benefits incidentally gained by firms at the forefront of the socially responsible movement may diminish as their programs become normed through isomorphic processes.

This research may thus be extended by the integration of employee engagement, community response, and institutionalization into the Strategic/Responsive CSR model. Whereas Porter and Kramer speak to corporate intent, this strategic intent may prove unsuccessful if internal or external stakeholders assign attribution to the individual employee or perceive a self-serving intent of the employer. Strategic gain may, in fact, be hampered by public perception if the company's strategic approach is perceived to have an egoistic goal orientation. Further, as an emerging institution, CSEV requires extensive monitoring to ensure that desired strategic outcomes are maintained.

Managerial implications

CSEV programs tend to be employee initiated and passive, which would indicate a Responsive orientation. Managers could maximize the alignment between Strategic outcome, whether through value chain enhancement or competitive positioning, and strategic program design. One mechanism for maximizing strategic outcome is establishing a “fit” between supported causes and organizational goals. Targeting particular causes allows companies to strategically affiliate with causes that reflect their values or resonate with their target audience, thus supporting competitive

positioning. This is important since “fit” between a company and a cause has been shown to strongly impact consumer acceptance (Basil and Herr, 2006). As such, companies may benefit from careful attention to the issue of fit between the company and the cause.

The causes targeted by CSEV programs do not necessarily fit in terms of meeting similar needs (an example of fit would be if a building supply company paired with Habitat for Humanity); however, they may offer a philosophical fit with priorities and sentiments of the stakeholders associated with firms' value-chain activities. Canadian Imperial Bank of Canada (CIBC), for example, has significant links to breast cancer charities through its CSEV and other CSR programs. The historical roots of this partnership reflect the firm's awareness of its employees' commitment to this cause and thus CSEV is strategically employed at a key point of intersection between the firm's value chain activity and a salient social issue. Industry-specific targeting was evident in the healthcare sector, but was not evident for the arts or education, suggesting that industry issues may not be a strong factor in selecting which causes are targeted or that philosophical fit may imply linkages not readily apparent.

When considering the selection of targeted causes, managers must carefully consider their own unique situation. Consumers' generally positive responses to CSR are even more positive when the company and cause are perceived to fit well together; however consumers may become skeptical if the company has a negative reputation and the cause is very closely aligned with the company's business area (Bhattacharya and Sen, 2004). Similarly, if the company's CSR efforts are not perceived to enhance the company's abilities, consumers may respond negatively (Sen and Bhattacharya, 2001). As such, Strategic fit should be pursued but this must be done with some caution. Being strategic may also involve developing an implementation process, not just being strategic in choosing a rationale for action or the targeting of causes. Engagement of employees in the targeting may engender greater buy-in, thus furthering organizations' goals.

Societal implications

Up to the extent that companies target and exclude certain causes, companies are effecting which causes benefit from volunteerism. It was somewhat reassuring

to find that only a minority of companies exclude particular causes from support. Still, the fact that 21% of companies do exclude certain charities is notable because these exclusions suggest a privileging of company priorities over employee preferences and may reflect a distinction between Responsive and Strategic CSR. This privileging of particular social issues in Strategic CSR applications of CSEV may be appropriate, since the company may be providing resources. However, both targeting and excluding causes has societal implications. Social issues, including those less frequently linked to competitive or value chain activities of business or those seen as less socially acceptable, may have unequal opportunity to benefit from the corporate sector's Strategic CSR offerings. Given the trend in many Western societies, including Canada, of diminished government support for the social sector, corporate selectivity may have a significant impact. This effect is compounded by the fact that over half of the companies link other forms of philanthropic support, such as donations, to employee volunteering. Although individuals are still free to volunteer as they choose when not receiving company support, the extent to which employees shift their volunteer activities to corporate endorsed programs remains unknown.

Through examination of the emerging nature of CSEV as a Strategic CSR initiative, firms may thereby become more efficacious in determining the appropriate positioning and level of support for these efforts, while simultaneously providing social benefit to their communities.

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Appendix

Survey questions

1. Does your company have a written policy regarding employee volunteering? (yes/no/don't know/refused)
2. Which of the following statements best describes your company's position with regard to employee volunteering *during regular working hours*: (accommodate/encourage/discourage/don't know/refused)
3. Does your company encourage employees to volunteer *on their own time*? (yes/no/don't know/refused)
4. (where appropriate) Why does your company not encourage employees to volunteer?
5. Does your company:
 - a. Allow employees to take time off or leaves of absence *with pay* in order to volunteer? (yes/no/don't know/refused)
 - b. Allow employees to take time off or leaves of absence *without pay* in order to volunteer? (yes/no/don't know/refused)
 - c. Allow employees to adjust work schedules to accommodate their volunteer activities? (yes/no/don't know/refused)
 - d. Allow employees access to company facilities and equipment such as computers, fax machines, or meeting rooms for their volunteer activities? (yes/no/don't know/refused)
6. Does your company have an employee volunteer program that is supported by company resources? (yes/no/don't know/refused)
7. How many employees work in your company's employee volunteer program as part of their official, paid job responsibilities?
8. Which of the following best describes who provides the leadership for your company's employee volunteer program? (CHOOSE ONLY ONE)
 - a. A member of our senior management team
 - b. An employee who is not a member of the senior management team
 - c. A committee or group of employees
 - d. Other
 - e. Don't know
 - f. Refused
9. Do your company's employees usually volunteer individually or as a group? ("both" allowed)

10. How does your organization keep track of employee volunteer time, if at all?
11. During the past 12 months, how many employees were engaged in volunteer activities through your employee volunteer program?
12. During the past 12 months, how many hours, in total, did your company's employees spend volunteering through your employee volunteer program?
13. Does your organization evaluate your support for employee volunteerism? (yes/no/don't know/refused)
14. (where appropriate) How do you do this?
15. Does your company do any of the following:
 - a. Make information about volunteer opportunities available to employees. (yes/no/don't know/refused)
 - b. Maintain records of the skills and experience of employees who are interested in volunteering. (yes/no/don't know/refused)
 - c. Provide education on the importance of volunteering or ways of getting involved. (yes/no/don't know/refused)
16. How does your company recognize employees who are involved in volunteer activities, if at all?
17. What specific types of organizations or causes does your company target for support, if any?
18. What specific types of organizations or causes does your company *exclude* from support, if any?
19. Thinking about the potential benefits of employee volunteering, what are the top two benefits for your company, starting with the single most important?
20. Companies also face a number of challenges with regard to employee volunteering. What challenges does your company face, if any?
21. Over the past 12 months, has your company provided either of the following forms of assistance to charitable causes or non-profit organizations:
 - a. Cash support in the form of donations or grants. (yes/no/don't know/refused)
 - b. Donations of services, goods, or facilities. (yes/no/don't know/refused)
 - c. (where appropriate) Is this support linked to employee volunteering? That is, do you donate cash, services, goods or facilities to organizations that your employees volunteer for? (yes/no/don't know/refused)
22. Which of the following most accurately describes your company's principal business activity? (list provided)

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