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Master's DISSERTATION

Year 2025

Designing Narrative-Developing Processes
for CSR Practitioners: Enhancing
Stakeholder Engagement through
Storytelling

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論 文 要 旨

学籍番号	82334584	氏 名	吉田麻子
論 文 題 目 :Designing Narrative-Developing Processes for CSR Practitioners: Enhancing Stakeholder Engagement through Storytelling			
(内容の要旨) 企業の社会的責任(CSR)への関心が高まる一方で、実務現場では「社会的貢献」の定義や伝達方法が曖昧であり、ステークホルダーとの関係構築に苦慮する事例が多く見られる。先行研究では CSR における課題として“語り”の不足が指摘されているが、具体的な“語り”の改善プロセスが示されていない。そこで本研究では、CSR 担当者が関係性を構築・再構成するために必要な語りの構造とその支援方法を明らかにすることを目的とする。 先行研究および予備調査の結果から、CSR 実践における主要な要因として「成果主義の罫(短期主義)」「問題が自分事化されていない」「フォローアップ不足」という3つの構造的障壁を特定した。これらの課題はステークホルダーとの信頼形成や成果の持続性を阻害しており、制度的なアプローチのみでは十分に対応できないことが明らかになった。 本研究では、語りを CSR 実務者の内省と関係性再構成を支える構造的手法と捉え、ステークホルダー・エンゲージメント&ストーリーテリング・プロセスを開発した。このプロセスは、①企業目的とプロジェクトの整合性、②ステークホルダーの可視化、③インパクト予測、④継続的対話設計、⑤語りのデザイン、⑥リスク&タイミングという6つの要素から構成される。 6名のCSR実務者による試用では、6名中5名が「目的の明確化・関係性構築に役立つ」と回答。語りによる目的の明確化と関係性構築への有効性が示唆された。とくに、現行CSRに課題意識を持つ実務者ほど、語りのプロセスに積極的に反応していた。分析の結果、CSR実践を支える鍵は「語る力」「内省力」といった主体的関係性能力にあることが示された。 本研究の結果から、語りは単なる情報伝達ではなく、倫理的判断・感情の共有・責任の構造化を可能にするコミュニケーションのかたちであることが示唆される。事業目的や社会的インパクトと接続された語りを媒介とすることで、CSR実務者は抽象的価値観を具体的な行動へと変換し、ステークホルダーとの持続的な信頼関係を築くことが可能となると考えられる。 今後は、語りを通じた内省支援を個人レベルから関係性の再構築へと広げ、実務者とステークホルダーが語り合う場づくりを通じて、語りによる関係性変容の文化的定着を目指す。また、多様な業種や文脈での検証を通じて、支援フレームの汎用性と継続的活用の仕組みを整備し、語りをCSRの深度と実効性を高める方法論として発展させていきたい。			
キーワード(5語) CSR, ステークホルダー理論、ソーシャルデザイン、倫理的対話、ナラティブ共創			

SUMMARY OF MASTER’S DISSERTATION

Student Identification Number	82334584	Name	Asako Yoshida
Title: Designing Narrative-Developing Processes for CSR Practitioners: Enhancing Stakeholder Engagement through Storytelling			
Abstract As Corporate Social Responsibility (CSR) evolves, practitioners continue to face challenges in defining and communicating “social contribution,” often struggling to build sustained relationships with stakeholders. While previous research has highlighted the lack of “narrative” as a key challenge within CSR, it has rarely presented concrete methods for improving narrative processes. This study identifies the absence of clear narrative processes in CSR practice as a core issue, and aims to clarify the structures and support systems needed to foster relational engagement. Through prior research and preliminary investigation, three systemic barriers were highlighted: short-termism, Externalism, and insufficient follow-up. These hinder trust-building and suggest that institutional measures alone are inadequate. To address this, the study develops a Stakeholder Engagement & Storytelling Process with six key elements: 1. Project alignment, 2. Stakeholder Mapping, 3. Impact anticipation, 4. Stakeholder feedback loop, 5. Story canvas, and 6. risk and timing matrix. A pilot test with six CSR professionals revealed that five out of six found the process helpful in clarifying project purpose and constructing stakeholder relationships. Notably, those with a heightened awareness of current CSR challenges were particularly responsive to the narrative process. The analysis indicates that the key to supporting CSR practice lies in relational competencies such as “narrative capacity” and “reflective capacity.” The findings suggest that narrative is not merely informational but enables ethical judgment, emotional resonance, and the structuring of responsibility. By anchoring abstract values in concrete stories, CSR practitioners can cultivate lasting trust and more meaningful action. Looking ahead, the study calls for expanding narrative work from personal reflection to relational reconstruction, embedding these practices into organizational culture. Further validation across diverse contexts will help refine this process as a method for deepening CSR’s impact and adaptability.			
KeyWords (5 Words) CSR, Stakeholder Theory, Social Design, Ethical Dialogue, Narrative Co-Creation			

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1. Introduction

Over the past few decades, Corporate Social Responsibility (CSR) has become a standard component of organizational strategy, increasingly framed as a mechanism for reputational enhancement and measurable social contribution. Despite its institutional prominence, CSR implementation often reveals systemic ambiguities: initiatives may be short-lived, externally managed, or disconnected from the core values and operational logic of the organizations that claim them. Calls for transparency and long-term accountability persist, yet the practices remain fragmented and performative.

This study begins with a simple yet profound question: What does meaningful CSR look like when we attend not only to frameworks, but to the narratives of those enacting them? Rather than seeking a universally applicable model for "responsible business," the research investigates how CSR is lived, interpreted, and negotiated by actors across Japan's social sector, where tensions between corporate timelines and community trust, between ethical aspiration and operational reality, frequently emerge.

To investigate these tensions, the study employs qualitative fieldwork—including interviews, participant observation, and narrative analysis—to explore the communicative and relational dynamics embedded in CSR practice. The findings reveal a consistent gap: while procedural structures abound, the relational narratives that support ethical engagement remain underdeveloped.

In response, this thesis proposes a narrative-based reframing of stakeholder engagement. Drawing upon field insights, it introduces a Stakeholder Engagement & Narrative Design Framework that moves beyond consensus-seeking to facilitate iterative dialogue. This reframing positions CSR not as a fixed deliverable, but as a navigational and relational practice—a shared structure that invites reflection, ethical negotiation, and adaptive alignment among diverse actors.

The following chapters trace this progression. Chapter 2 reviews existing literature, identifying conceptual gaps in stakeholder theory, CSR communication, and ethical design. Chapter 3 presents field data that illuminate interpretive frictions and relational contradictions experienced by practitioners. Chapter 4 offers the proposed framework, grounded in narrative design principles and structured around communicative flexibility. Chapter 5 discusses implications for practice and theory, positioning this work not as prescriptive guidance, but as a generative tool for co-creating CSR amid complexity.

Ultimately, this thesis contributes not a method for "doing CSR," but a framework for engaging it more consciously, relationally, and reflectively—centered on the narratives that sustain shared meaning and mutual accountability.

1.1. Background of Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) has long been framed as a mechanism through which businesses engage with societal and environmental concerns while maintaining profitability. Traditionally seen as a domain of voluntary philanthropy or compliance, CSR has evolved into an intricate landscape of expectations, strategies, and formalized reporting. Globally, the shift from “doing good” to “doing well by doing good” has created both excitement and skepticism—CSR promises a reconciliation of capitalism with social impact, but often delivers unevenly.

In the Japanese context, CSR has taken on unique cultural and institutional expressions. Rooted in traditions of collectivism, long-term employment, and stakeholder harmony, Japanese corporations often frame their responsibilities in relational rather than declarative terms. Historical values such as *sanpō yoshi* (benefit for seller, buyer, and society) (Tanimoto, 2013) and post-war corporate paternalism have influenced CSR as more than a strategy—it is, in some contexts, seen as an extension of moral identity. However, as Japan faces shifting demographics, global sustainability pressures, and increasing demands from civil society, this historically implicit ethos of “doing good” is being tested by the need for greater transparency, accountability, and multi-stakeholder engagement.

CSR discourse in Japan now sits at a critical juncture. On one hand, formal mechanisms have expanded: many firms now publish sustainability reports, engage in environmental initiatives, and contribute to the UN Sustainable Development Goals (SDGs). On the other hand, these efforts are often siloed, short-term, or symbolic—leaving stakeholders, particularly in civil society and nonprofit spaces, to question their authenticity and coherence (Sasaki, Stubbs and Farrelly, 2023). NGOs and grassroots leaders are frequently brought in as implementers rather than co-creators, and their contributions may be celebrated in marketing material while their critiques remain marginalized.

Furthermore, there is growing awareness—though still limited scholarly analysis—of how CSR actions are interpreted differently across actors. What one organization frames as “impact,” another may read as tokenistic. An activity labeled “sustainable” by a corporation might raise ethical concerns among environmentalists, depending on the lens through which outcomes are measured. This discrepancy points to an often-overlooked dimension of CSR practice: its narrative construction—how meaning is made, shared, and contested.

In addition, CSR is now being shaped by emerging generational shifts. Younger consumers and employees are increasingly seeking authenticity, purpose alignment, and ethical transparency. These shifts in expectation place pressure on companies to do more than follow CSR templates—they must engage in meaningful, ongoing dialogue about what responsibility truly entails. However, many practitioners report lacking tools or models to support this kind of

engagement. The result is a quiet tension: companies struggle to operationalize moral clarity in complex ecosystems; civil society actors grow weary of being consulted without being heard.

This study enters that tension—not to prescribe a singular definition of “good CSR,” but to illuminate the diverse interpretations and ethical frameworks that coexist within CSR landscape. It aims to move beyond abstract declarations of responsibility and instead explore how CSR is lived, interpreted, and challenged across sectors. Through this inquiry, it becomes possible to see not only where breakdowns occur, but where opportunity lies for new forms of engagement grounded in relational ethics, iterative learning, and narrative co-creation.

This context sets the stage for the chapters that follow. By foregrounding the cultural specificity and relational complexity of CSR in Japan, the research invites a deeper understanding of both its potential and its limits. It also suggests that rather than flattening CSR into a checklist or branding exercise, there may be value in treating it as a socially constructed, ever-negotiated practice—one that requires both structure and space for ambiguity. This thesis, then, positions itself not as an evaluative measure of success or failure, but as a reflective inquiry into what CSR might become when it is practiced *with others*, not for them.

1.2. Problem Statement

Despite the increasing formalization of Corporate Social Responsibility (CSR) practices in Japan, significant gaps remain between intention and execution, between strategy and lived experience. CSR initiatives are frequently celebrated in glossy sustainability reports, SDG-aligned campaigns, or one-off partnerships with nonprofit actors. Yet, for many stakeholders—employees, community partners, NGO collaborators, and even CSR practitioners themselves—these efforts often feel fragmented, superficial, or misaligned with deeper organizational values.

This dissonance is not necessarily due to bad intentions. On the contrary, many organizations engage in CSR with sincere aspirations. The problem lies in the absence of shared meaning and relational continuity. CSR is still too often treated as a deliverable, a checklist, or an externally facing identity function—rather than as a process of ongoing ethical engagement with a dynamic web of stakeholders (Freeman and Mcvea, 2001).

A key issue observed in practice is the tendency toward short-termism. CSR projects may be launched in response to seasonal themes, budget cycles, or branding opportunities, but without long-term strategy or evaluation mechanisms. Partnerships may be developed, but rarely nurtured. Communities may be consulted but not co-authored. This disconnect breeds

cynicism—not only among external stakeholders, but also internally, where CSR is sometimes seen as performative or peripheral to “real” business.

Compounding this is the outsourcing of responsibility. Nonprofit organizations are often brought in not as co-designers, but as service providers expected to “deliver impact” without sufficient power, voice, or sustained collaboration. From the outside, these partnerships may appear as CSR success stories, yet those closest to work may feel unheard or under-recognized. The ethical labor of CSR—its emotional, logistical, and interpretive burden—tends to be disproportionately placed on nonprofit or marginalized actors.

Moreover, in a context where environmental, social, and ethical expectations are rapidly evolving, the concept of sustainability itself has become increasingly fragmented. As fieldwork in this thesis uncovered, different actors hold divergent, sometimes conflicting understandings of what constitutes ethical or “responsible” practice. One company’s solution may be another stakeholder’s red flag. This reflects a deeper problem: when sustainability becomes hyper-visible and morally saturated, the fear of being “wrong” may inhibit action altogether. Storytelling, in this landscape, plays a double role: it can either reinforce organizational virtue signaling, or serve as a site for pluralistic interpretation and trust-building (Paynter and Halabi, 2020)

In such a landscape, well-meaning practitioners are often left without orientation. How do we act when every action is potentially flawed from someone’s perspective? How do we collaborate when language, intention, and ethical frameworks don’t always align? Traditional CSR models, grounded in linear planning and compliance metrics, offer little guidance here. What is needed is not merely more tools—but tools that support reflection, pluralism, and co-creation across differences.

This thesis addresses that gap by proposing a framework for stakeholder engagement and storytelling that is grounded in field realities, yet adaptable to organizational contexts. It moves beyond CSR as implementation and repositions it as *navigational practice*—a way to move ethically with others, even in the presence of ambiguity. The aim is to create structures that do not erase complexity, but hold it long enough for dialogue and shared action to emerge.

Thus, the problem this study responds to is not a lack of CSR activity—but a lack of coherence, continuity, and shared meaning within CSR practice in Japan. By listening carefully to those inside and outside corporate CSR efforts, this research seeks to reimagine what relational, ethical, and contextually honest CSR might look like—and how it might be scaffolded with care.

1.3. Research Approach and Theoretical Framing: A System Design Perspective

This study is grounded in the principles and practices of System Design. Rather than treating Corporate Social Responsibility (CSR) as a static domain of compliance or reputation management, this research approaches it as a dynamic, interdependent system of meaning-making, trust-building, and ethical navigation.

System design emphasizes the ability to respond to complexity, plurality, and change—all of which are central to CSR challenges today. Fragmentation across departments, temporal discontinuities, and asymmetrical stakeholder relationships are not simply managerial obstacles; they are signs of systemic misalignment that require rethinking how organizations listen, respond, and evolve with their environments (Maon, Lindgreen and Swaen, 2009; Schönherr *et al.*, 2022).

This thesis draws upon system design in three key ways:

- **Relational Framing:** CSR is treated not as a set of isolated actions, but as a web of evolving relationships—between companies, communities, nonprofits, and internal actors—each with their own values, timelines, and constraints (Ayuso, Ángel Rodríguez and Enric Ricart, 2006).
- **Temporal Sensitivity:** Systemic impact is understood as unfolding over time. The research foregrounds narrative practices that enable ethical continuity, rather than episodic or campaign-based engagement (Choi, Kim and Shenkar, 2023).
- **Co-creation and Feedback:** Inspired by system design's iterative logic, this study prioritizes dialogic processes, where stakeholder voice is not only heard but shapes meaning and direction through feedback loops (Schönherr *et al.*, 2022).

The use of storytelling as both object and method is also aligned with systemic thinking. Narratives are treated as mechanisms through which organizations stabilize uncertainty, translate across boundaries, and construct shared purpose. In this light, CSR communication is not merely expressive but performative and constitutive, actively shaping the system in which it operates (Crane and Glozer, 2016).

By situating CSR within a system design framework, this study moves beyond critique toward ethical and structural reimagination—seeking not only to diagnose shortcomings, but to redesign the relationships, narratives, and practices through which CSR lives and evolves.

1.4. Research Methodology Overview

This study adopts a qualitative, exploratory research design grounded in the belief that the experiences, interpretations, and tensions embedded in CSR cannot be fully understood through metrics alone. The complexities of stakeholder relationships, ethical ambiguity, and narrative divergence demand an approach that values voice, context, and the lived texture of practice. As such, this research privileges depth over breadth, dialogue over detachment, and pattern over prediction.

The core methodological approach centers on semi-structured interviews with actors across the CSR landscape in Japan—CSR practitioners within companies, nonprofit leaders, social entrepreneurs, and consultants with cross-sector experience. These interviews functioned not as data extractions, but as co-constructed conversations. Questions explored how CSR is planned, communicated, interpreted, challenged, and remembered. Participants were encouraged to share stories, frustrations, and small moments of insight or irony—those micro-encounters where CSR lives outside of strategy decks.

In total, seventeen interviews were conducted, ranging from 45 to 90 minutes each. Some were complemented by site visits or follow-up exchanges. Beyond interviews, the methodology included one field-based nonprofit collaborations, where the researcher engaged in observation, informal discussions, and reflective journaling over extended periods. These experiences offered embodied perspectives that interviews alone could not reveal: the rhythm of partnership meetings, the tone of emails exchanged, the way CSR “lands” in actual planning and service spaces. These fieldnotes became a fertile source of insight—not always linear, but revealing of the friction and flow that characterize CSR-in-action.

This study adopts a qualitative, exploratory research design grounded in the belief that stakeholder interpretations of CSR cannot be fully understood through quantitative measures alone. The approach is informed by (Geertz, 1973) notion of “thick description,” emphasizing the cultural and emotional dimensions of meaning-making within organizational practices.

Semi-structured interviews and two nonprofit field collaborations were chosen to prioritize narrative depth and relational nuance. This aligns with (Charmaz, 2006) constructivist grounded theory, where coding and meaning emerge iteratively through engagement with participants, rather than being imposed in advance.

Throughout the process, the research embraced an interpretive paradigm informed by (Norman and Lincoln, 2017), acknowledging that knowledge is co-constructed and situated. The researcher’s positionality—as a socially engaged practitioner—was not bracketed out, but

actively reflected upon. The researcher's own background in social design and sustainability practice informed both the openness of inquiry and the attentiveness to nuance. Reflexivity was practiced through journaling, peer discussion, and critical self-questioning throughout the fieldwork process.

This approach was not without its limitations. The choice to focus on qualitative depth meant accepting a narrower sample size and rejecting claims to statistical representativeness. Furthermore, conversations often relied on participant openness and trust, which varied depending on relational dynamics and organizational culture. Still, what emerged was not a lack of data, but an abundance of layered stories—rich with insight, ambiguity, and potential.

Ultimately, this methodology enabled the research to ask not only “What is CSR doing?” but *“What does CSR mean, feel like, and require from those asked to embody it?”* In turn, it offered the foundation from which a more grounded, human-scale framework could be developed—one that reflects the messy truths of practice, and seeks to support rather than simplify them.

1.5. Significance of the Study

This study emerges not merely from academic curiosity, but from an ethical and practical commitment: the belief that Corporate Social Responsibility (CSR) can—and should—be done in ways that are more reflective, relational, and responsive to lived complexity. In a global context where CSR is often driven by branding narratives or compliance incentives, this thesis instead centers the human consequences of organizational decisions: how responsibility is experienced, interpreted, and sometimes misaligned across actors who are trying, in their own ways, to do good work.

The primary significance of this research lies in its methodological orientation. By privileging qualitative insight, narrative interpretation, and grounded fieldwork in the Japanese context, this study offers a rare, human-scale look at CSR-in-practice. While much CSR literature analyzes policy impacts, sustainability metrics, or firm-level strategies, this work listens from the inside out. It foregrounds the voices of nonprofit collaborators, corporate actors, and social entrepreneurs who navigate the ambiguity, disconnection, and ethical plurality that characterizes CSR engagement in real time.

Second, the study provides a cultural contribution. Much of the CSR scholarship still leans on Euro-American frameworks that may not account for Japan's unique historical and philosophical backdrop—including relational ethics, implicit communication norms, and stakeholder consciousness influenced by values like *sanpō yoshi*. By taking Japan seriously as a site of both innovation and tension in CSR, this thesis offers insights that are globally resonant

yet locally rooted. It responds to calls from scholars like Tanimoto (2013) and Tokoro (2007) for more indigenous theorizing around how social responsibility is constructed and contested in non-Western contexts.

Third, the thesis makes a practical contribution through the development of a stakeholder engagement and storytelling framework. This framework is not designed to dictate best practices, but to support real practitioners—those who feel stuck between symbolic gestures and impossible expectations. Built from field encounters and refined through iterative reflection, the framework becomes a navigational tool: a way to map relationships, surface assumptions, hold dialogue, and imagine shared purpose across ethical multiplicity. In doing so, it offers something deeply needed but often missing—an invitation into reflective action that doesn't require certainty to begin.

Fourth, the research proposes a reframing of CSR itself. Instead of treating CSR as something companies implement for stakeholders, it suggests that CSR might be more fruitfully understood as a practice enacted with others. This subtle shift—from execution to co-creation—opens space for trust-building, iterative learning, and contextual accountability. It also reshapes CSR from a model of risk mitigation into one of ethical hospitality: holding space for contradiction, critique, and emergence.

Finally, this work contributes to broader conversations on how social change is practiced within complexity. It resonates beyond CSR—into organizational design, nonprofit collaboration, sustainability education, and stakeholder democracy. In an age when many people feel both compelled and overwhelmed by the need to act ethically, this thesis models an alternative approach: one that honors plurality, cultivates dialogue, and resists the seductive clarity of oversimplified solutions.

In short, this study matters because it offers not just knowledge—but orientation. It doesn't pretend to solve the ethical tensions in CSR, but it does provide structure to move through them—gently, reflectively, and together.

1.6. Structure of the Thesis

This thesis is structured to reflect both the linear arc of a research journey and the recursive, relational nature of meaning-making within CSR. Each chapter builds upon the previous, yet also loops back—deepening themes, revisiting tensions, and layering insight. The structure is designed not only to report findings, but to guide the reader through a reflective unfolding: from complexity to coherence, from fragmentation to framework.

- **Chapter 1: Introduction** presents the context, research questions, and rationale of the study. It outlines the need for more relational, narrative-attuned approaches to CSR in Japan and introduces the study's commitment to ethical plurality and dialogic structure.
- **Chapter 2: Literature Review** situates the research within existing scholarship on CSR, stakeholder theory, storytelling, and social design. It identifies key theoretical gaps—particularly the lack of frameworks that accommodate competing interpretations of responsibility—and lays the groundwork for a more interpretive, plural approach.
- **Chapter 3: Fieldwork and Interpretive Insights** offers a narrative-rich account of the interviews, observations, and collaborations that generated the study's core findings. It surfaces the emotional, ethical, and procedural frictions that characterize CSR in practice, drawing attention to three recurring tensions that fragment implementation.
- **Chapter 4: Framework Development** responds to these findings with a practitioner-oriented structure for ethical stakeholder engagement and reflexive storytelling. Rather than offering a prescriptive model, the framework serves as a navigational tool for CSR actors working within plural, evolving ecosystems.
- **Chapter 5: Discussion and Implications** reflects on the wider significance of the study, both theoretically and practically. It introduces the idea of CSR as a *navigational practice*—one rooted not in certainty, but in co-orientation across ethical difference. The chapter also explores the framework's limitations, potential applications, and future directions for research.

Each chapter is intentionally spacious—designed to hold nuance, echo complexity, and respect the multiplicity of perspectives voiced throughout the fieldwork. While the thesis offers structure, it resists the temptation to simplify. Its contribution lies not in closing debate, but in creating conditions in which dialogue—and ethical movement—can unfold.

With that, we turn now to the theoretical scaffolding that shaped this inquiry: the stories others have told about CSR, stakeholder relationships, and the possibilities of narrative as a tool for social accountability.

2. Literature Review

This chapter traces the conceptual and theoretical underpinnings of this study. It begins by engaging classical approaches to Corporate Social Responsibility (CSR), including stakeholder theory (Freeman and Mcvea, 2001), before turning to more contemporary perspectives that frame CSR not as a fixed model, but as a set of evolving relationships and communicative practices. Drawing from recent contributions in CSR storytelling (Paynter and Halabi, 2020) and dialogic ethics, this chapter foregrounds the role of narrative, voice, and participation in shaping how CSR is experienced and understood.

Where earlier CSR frameworks emphasized compliance, reputation management, or philanthropic visibility, an emerging body of work suggests that CSR is most effective when treated as a reflective, relational process—one that unfolds through ongoing negotiation among diverse actors. This orientation challenges instrumental conceptions of CSR and invites a closer look at how power, representation, and emotional labor shape its enactment.

The chapter unfolds in five sections. Section 2.1 reviews foundational CSR theories and their critical reception over time. Section 2.2 explores how storytelling has become both a strategy and site of ethical negotiation within CSR. Section 2.3 deepens the analysis of stakeholder engagement by considering who is invited to speak, whose voices are amplified, and how relational asymmetries persist. Section 2.4 examines the challenges of CSR implementation—highlighting the friction between formal CSR plans and their lived realities, including tensions observed in the Japanese context. Section 2.5 identifies key gaps in the existing literature and situates this study's contribution as a movement toward relational, participatory, and context-sensitive forms of CSR.

In doing so, this chapter provides the conceptual ground from which the empirical and framework-building chapters emerge. It calls for a shift—from CSR as messaging to CSR as *meaning-making*.

2.1. Defining Corporate Social Responsibility(CSR)

The academic discourse on Corporate Social Responsibility (CSR) has evolved significantly over the past seven decades, shaped by shifting societal expectations, institutional pressures, and global economic transformations. Early CSR theories were largely normative, emphasizing the moral obligations of corporations to society. Over time, these frameworks have been refined, critiqued, and expanded to reflect the growing complexity of stakeholder relationships and the contested nature of “responsibility” itself.

One of the most enduring models is Carroll’s CSR Pyramid (Carroll, 1991), which conceptualizes CSR as a four-tiered structure encompassing economic, legal, ethical, and philanthropic

responsibilities. At its base lies the economic imperative—profitability as the foundation of corporate existence—followed by legal compliance, ethical conduct, and discretionary contributions to society. Carroll’s model has been widely adopted for its clarity and accessibility, though it has also been critiqued for implying a hierarchy that may not hold across cultural or sectoral contexts.

Building on this, (Matten and Moon, 2008) introduced the distinction between explicit and implicit CSR, offering a comparative lens to understand how CSR manifests differently across institutional environments. In liberal market economies (e.g., the U.S.), CSR tends to be explicit—articulated through formal policies, public commitments, and voluntary initiatives. In coordinated market economies (e.g., much of Europe and Japan), CSR is often implicit, embedded in legal norms, social expectations, and institutional arrangements without being labeled as such. This framework is particularly useful for analyzing CSR in Japan, where responsibility is frequently enacted through quiet compliance and relational obligation rather than overt declarations.

Other influential contributions include:

- **Freeman’s Stakeholder Theory** (Freeman, 1984) which reoriented CSR from shareholder primacy to a broader stakeholder orientation, emphasizing the co-creation of value with diverse actors.
- **Elkington’s Triple Bottom Line** (Jeurissen, 2000), which introduced the idea that companies should measure success not only in financial terms but also in social and environmental impact.
- **Wood’s Corporate Social Performance Model** (Wood, 1991), which linked CSR principles to processes and outcomes, offering a more dynamic and evaluative framework.
- **Porter and Kramer’s Shared Value** (Porter and Kramer, 2011), which reframed CSR as a strategic opportunity to align business success with societal progress.

Together, these models provide a conceptual foundation for understanding CSR as both a **moral imperative and a strategic practice**. However, they also reveal enduring tensions—between compliance and creativity, between stakeholder inclusion and managerial control, and between global frameworks and local realities. These tensions are explored further in the sections that follow.

2.2. Stakeholder Theory & CSR Engagement Models

Stakeholder theory provides a foundational lens for understanding how organizations conceptualize responsibility beyond shareholder primacy. Originally articulated by Freeman (Freeman, 1984), the theory argues that corporations must account for the interests of multiple stakeholders—employees, customers, suppliers, communities, and beyond—not solely those of investors. The shift from a profit-maximizing model toward a multi-stakeholder orientation has profoundly influenced CSR discourse and practice.

Over time, various **CSR engagement models** have emerged to operationalize stakeholder inclusion:

- **Instrumental models** view CSR as a strategic tool to manage stakeholder relationships for long-term profitability (Donaldson and Preston, 1995).
- **Integrative models** emphasize CSR as a way to align business operations with stakeholder values, seeking ethical coherence and legitimacy (Waddock, 2004).
- **Dialogic and deliberative models** argue for participatory engagement, where stakeholders co-shape decision-making processes and define what responsibility entails (Maignan and Ferrell, 2004; Scherer and Palazzo, 2007).

Despite these frameworks, stakeholder engagement often remains uneven. Some voices are formalized through surveys or committees, while others are excluded due to institutional bias, power asymmetries, or logistical constraints (Eesley and Lenox, 2006). These dynamics raise critical questions: Who gets to speak? Whose input is actionable? And to what extent is stakeholder inclusion truly transformative?

In the Japanese CSR context, stakeholder theory has been selectively adapted, often emphasizing harmony and reputational stewardship over critical engagement (Fukukawa and Moon, 2004). This tendency reinforces symbolic CSR while constraining dissent and relational complexity.

This thesis draws on stakeholder theory not only as a conceptual framework, but as a provocation—to reimagine how CSR tools can foster mutuality, nuance, and situated dialogue. Rather than static mapping, stakeholder engagement is treated as an evolving ethical practice—one that demands attentiveness to power, listening, and meaning-making.

2.3. The Role of Storytelling in CSR Impact

While frameworks and engagement models provide structure to CSR practices, they often fall short in capturing the lived complexity, tensions, and relational dynamics of responsibility. In contrast, storytelling offers a meaning-making mechanism through which actors interpret, communicate, and negotiate CSR—both internally and externally. Stories are not merely anecdotal; they are strategic, symbolic, and deeply situated (Gabriel, 2000).

Organizations employ CSR narratives to signal values, cultivate legitimacy, and emotionally resonate with stakeholders (Browning, L., & Morris, G.H., 2012). These narratives shape public perception, guide employee behavior, and reinforce organizational identity. Yet storytelling is not neutral. It can clarify or obscure. It can invite participation or mask exclusion. When CSR stories are crafted primarily for reputational gain, they risk becoming performative artifacts that prioritize optics over accountability (Boje, 2014).

Conversely, narrative-based approaches to CSR can foster dialogic spaces, where organizational actors reflect on tensions, question assumptions, and reframe responsibility through shared storytelling (Joutsenvirta and Vaara, 2009). These processes surface ethical ambiguity, conflicting stakeholder expectations, and the emotional labor embedded in CSR work. In this sense, storytelling becomes a site of contestation and co-construction, rather than simply communication.

This thesis adopts storytelling as an analytical and methodological lens, seeking to illuminate how CSR practitioners make sense of responsibility in situated contexts. Rather than assuming coherence or strategic intention, the research attends to ruptures, discomforts, and improvisations—the moments when standardized frameworks fall short, and stories step in to hold meaning. In doing so, the thesis aligns with scholars who advocate for narrative methods that make visible the relational and interpretive dimensions of CSR (Humphreys and Brown, 2008; SONENSHEIN, 2010).

By attending to practitioners' narratives—what is spoken, what is omitted, and what is emotionally registered—this chapter sets the foundation for analyzing CSR not as a set of tools, but as a human practice mediated through language, power, and relational ethics.

Recent scholarship has also emphasized the internal dimension of CSR storytelling, particularly in cultivating employee engagement. (Gill, 2015) argues that storytelling functions not only as an external PR strategy, but as an internal sensemaking tool that strengthens organizational cohesion and legitimacy. By weaving CSR values into emotionally resonant narratives, companies can enable employees to see themselves as co-authors of ethical practice—enhancing trust, commitment, and alignment. These narratives foster identification with corporate social purpose, moving CSR from abstract ideals to lived experience. However, Gill

also cautions against over-scripting, noting that overly polished stories may suppress dissent or complexity, thereby diluting authenticity. This duality reflects the broader tension in CSR storytelling: it can be mobilizing or manipulative, depending on how it is structured, received, and sustained.

2.4. Challenges of Implementing CSR: Between Structure and Practice

While CSR frameworks have become increasingly institutionalized over the past decades, their implementation remains fraught with tensions. Even organizations with well-articulated CSR strategies often struggle to embed those commitments into daily operations, stakeholder relationships, and long-term culture. This section explores four interrelated challenges that arise when translating CSR ideals into practice: ambiguity of responsibility, stakeholder exclusion, cultural and institutional constraints, and temporal and relational discontinuities. These tensions are examined not as failures, but as signals of the ongoing ethical and practical friction inherent in CSR work.

2.4.1. The Missing Narratives in CSR Communication

While Corporate Social Responsibility (CSR) scholarship has increasingly emphasized stakeholder engagement and organizational accountability, a persistent critique across the literature is the lack of narrative-centered approaches within CSR communication. Existing studies recognize that CSR practices often prioritize transmission over dialogue, leading to communicative asymmetry and symbolic engagement (Acuti, Glozer and Crane, 2024) .

Efforts to integrate CSR with stakeholder theory have been productive in establishing structural frameworks (Tokoro, 2007; Awa, Etim and Ogbonda, 2024), but tend to fall short when addressing the lived experiences of CSR practitioners or the processes through which their relational strategies evolve. These theoretical connections often overlook how meaning is co-constructed within specific organizational and social contexts—a gap this research aims to address.

Recent studies have begun to explore the practical potential of narrative in CSR spaces. Thomsen (Lund-Thomsen, 2020) and Glozer et al. (Crane and Glozer, 2016) highlight the ways in which dialogic meetings and digital storytelling (e.g., through SNS platforms) foster inclusive participation and mutual sense-making. These practices suggest that narrative is not merely a communication tool but an infrastructure for ethical engagement and social belonging.

Nonetheless, the literature reflects a tendency toward one-directional messaging and performative reporting, reinforcing communicative biases and diminishing the role of stakeholder voice. The scarcity of frameworks that support practitioners in re-evaluating and redesigning their narratives reveals a theoretical and practical gap in CSR scholarship.

This study responds to that gap by proposing a framework that centers narrative as both a method and a relational device for enhancing stakeholder understanding, ethical reflection, and sustainable CSR transformation.

2.4.2. Short-Termism and the Undermining of CSR Commitment

Despite the increasing prominence of CSR across corporate and policy landscapes, many organizations remain constrained by a short-termist managerial mindset that prioritizes quarterly financial performance over sustained social value creation. Scholars such as (Wisner, 2001) have long warned that governance systems focused narrowly on short-term metrics tend to undermine strategic investments in sustainability and stakeholder trust. In practice, CSR initiatives that demand long-term commitment—such as ethical sourcing, decarbonization, or inclusive workforce development—are often sidelined in favor of immediate shareholder returns.

This tension is compounded by managerial behavior. (Gong and Ho, 2021) observe that managerial short-termism directly correlates with diminished corporate social performance, as leaders avoid riskier but socially impactful initiatives in favor of projects with predictable financial payoffs. (Smulowitz, Cossin and Lu, 2023) further note that while external monitoring (e.g., board oversight or activist pressure) can moderate short-term tendencies, its efficacy varies across organizational contexts.

A vivid illustration of this dynamic is the Volkswagen emissions scandal, where executives—under pressure to meet diesel engine performance targets—opted to manipulate emissions data rather than compromise short-term sales. As (Dans, 2015) argued, the scandal exposed the fragility of CSR when it is subordinated to financial urgency. (Tan-Kantor, 2016) similarly underscores how reputational rhetoric around sustainability can collapse under short-term governance pressures, resulting in profound ethical lapses.

From a stakeholder theory perspective, short-termism disrupts relational accountability, especially toward groups whose interests are realized over longer time horizons—such as local communities, future generations, and ecosystems. These stakeholders are often sidelined in executive decision cycles, raising fundamental questions about CSR's temporal ethics and the intergenerational implications of corporate responsibility.

This thesis reframes short-termism not only as a structural limitation, but as a temporal and relational dilemma—one that demands rethinking how responsibility is practiced across time. By recognizing the disjunction between CSR's long-term aspirations and corporate temporal logic, this section sets the stage for narrative and relational approaches that prioritize continuity, mutuality, and ethical durability in CSR enactment.

2.4.3. Externalism and Conceptual Misalignment in CSR Practice

A persistent challenge in CSR implementation lies in the externalist orientation of many corporate responsibility frameworks. Rather than emerging from within organizations or communities, CSR is often shaped by external expert norms, global standards, or third-party consultants—creating a disconnect between formal strategy and lived stakeholder realities.

This phenomenon echoes what (Bartoli, 2025) terms social externalism, where the meaning of socially significant concepts—such as “responsibility,” “sustainability,” or “inclusion”—is determined by expert usage within dominant institutions. While such framing offers terminological consistency, it risks epistemic injustice, as marginalized voices are excluded from shaping the very concepts that govern their lives. Bartoli’s analysis of power metasemantics reveals how structural inequalities distort which interpretations are deemed legitimate, making it difficult for grassroots actors to revise or reclaim CSR narratives (Ball, 2020; Bartoli, 2025).

Beyond the conceptual level, practical externalism manifests when corporations delegate CSR initiatives to non-profit organizations (NPOs) without embedding responsibility into their own practices. Instead of engaging in meaningful co-creation, companies may treat NPOs as operational proxies—outsourcing responsibility while retaining reputational benefit. Such delegations can appear philanthropic, but often lack relational depth, internal accountability, or long-term stakeholder engagement (Okamoto and Oe, 2024). This approach reinforces a performative logic, where CSR becomes a service contract rather than an ethical commitment.

These patterns of externalism—both conceptual and operational—lead to strategic misalignment. Organizations may adopt global CSR benchmarks while failing to resonate locally or inspire internal transformation. (Husted and Allen, 2006) Top-down implementation strategies often silo CSR within specialized departments, limiting cross-functional learning and emotional connection to ethical goals.

This thesis contends that overcoming externalism requires a shift toward narrative and relational CSR, wherein responsibility is co-authored through situated dialogue and mutual engagement. By embracing conceptual pluralism and participatory practice, organizations can transcend expert-driven compliance and move toward CSR that is structurally embedded, emotionally resonant, and socially grounded.

2.4.4. Lack of Follow-Up and the Implementation Gap

Even when CSR initiatives are launched with strategic intent and ethical ambition, many falter due to a lack of sustained follow-up. This phenomenon—often referred to as the implementation gap—reflects a disconnect between CSR commitments and their actual execution over time. While companies may publicize their CSR goals, the absence of embedded

feedback mechanisms, iterative learning, and long-term accountability structures leads to fragmented efforts and stakeholder skepticism.

(Fatima and Elbanna, 2023) argue that CSR implementation is inherently multi-dimensional and multi-level, requiring coordination across departments, timeframes, and stakeholder groups. Yet, in practice, CSR is frequently siloed within specialized teams, with little integration into core business operations. This results in initiatives that are episodic rather than systemic, lacking the continuity needed to generate meaningful impact.

The consequences of this gap are not merely operational—they are relational. Stakeholders, particularly those directly affected by CSR programs, often experience disillusionment when promised outcomes fail to materialize. Without transparent reporting, participatory evaluation, and adaptive learning, CSR efforts risk losing credibility and legitimacy.

From a stakeholder theory perspective, the lack of follow-up undermines dialogic accountability—the idea that CSR should be a continuous conversation rather than a one-time declaration. Without mechanisms for reflection and revision, CSR risks becoming symbolic compliance, serving reputational goals rather than ethical transformation.

This thesis reframes the implementation gap not simply as a managerial oversight, but as a narrative rupture—a break in the story that CSR tells about responsibility, inclusion, and progress. By introducing relational tools such as stakeholder co-evaluation, iterative storytelling, and embedded feedback loops, this research proposes a framework for CSR that is responsive, evolving, and ethically durable.

2.4.5. Social Expectations and Symbolic Compliance

As public awareness of social and environmental issues intensifies, corporations face mounting pressure to demonstrate ethical responsibility. Consumers, investors, and civil society increasingly expect companies to take visible stances on issues such as climate justice, diversity, and human rights. However, this surge in expectation has also led to a rise in symbolic compliance—where CSR is performed to meet reputational demands rather than to enact substantive change.

Symbolic CSR refers to low-cost, image-driven actions that signal social responsibility without altering core business practices (Nardi, 2022). Examples include ceremonial adoption of codes of ethics, superficial diversity campaigns, or one-off donations that lack strategic integration. Gottschalk and Hamerton (Gottschalk and Hamerton, 2024) argue that symbolic CSR often functions as window dressing, designed to create a favorable impression while avoiding deeper accountability. This performative approach risks eroding stakeholder trust and undermining the legitimacy of CSR as a transformative practice.

From a stakeholder theory perspective, symbolic compliance disrupts relational authenticity. Stakeholders may initially respond positively to CSR messaging, but over time, the absence of tangible impact leads to skepticism and disengagement. (Perez-Batres *et al.*, 2012) emphasize that firms often choose symbolic CSR to satisfy external pressures while preserving internal priorities—especially in resource-constrained or reputation-sensitive contexts. This strategic decoupling between CSR talk and CSR walk reflects a broader tension between normative expectations and operational realities.

Institutional frameworks such as the United Nations Global Compact (UNGC)—launched in 2000 and reaffirmed through the UN 2015 Sustainable Development Goals (SDGs)(UNGC, 2015)—have sought to embed CSR into global governance. Yet, scholars argue that the UNGC often embodies a mix of explicit and implicit CSR, creating ambiguity in how firms interpret and implement its principles (Brown, Clark and Buono, 2018). Without robust accountability mechanisms, voluntary initiatives like the UNGC risk becoming symbolic platforms, where firms signal alignment without substantive follow-through.

In Japan, the introduction of the SSBJ (Sustainability Standards Board of Japan)(SSBJ,) disclosure mandate represents a significant regulatory shift. Based on the ISSB framework, the SSBJ requires listed companies to disclose sustainability-related financial information across governance, strategy, risk management, and metrics. While this marks progress toward transparency, critics caution that without assurance mechanisms and stakeholder co-evaluation, SSBJ compliance may default to formalistic disclosure—reinforcing symbolic CSR rather than transforming corporate behavior.

Importantly, symbolic CSR not only affects external stakeholders—it also shapes internal dynamics. (Shahzadi *et al.*, 2024) demonstrate that employee perceptions of CSR as symbolic can trigger cynicism and disengagement, undermining organizational commitment and ethical culture. In contrast, when CSR is perceived as substantive and cause-serving, it enhances employee engagement through psychological conditions such as work meaningfulness, psychological safety, and organization-based self-esteem. These findings highlight that symbolic compliance erodes trust not only outwardly, but also within the organization itself.

This thesis reframes symbolic compliance not merely as a reputational tactic, but as a narrative distortion—a misalignment between the story CSR tells and the reality it delivers. By introducing narrative and relational tools that emphasize co-authorship, transparency, and iterative engagement, this research proposes a CSR framework that resists symbolic drift and reclaims ethical depth.

2.4.6. Greenwashing and Ethical Erosion

As CSR becomes increasingly central to corporate identity, a growing number of firms engage in greenwashing—the practice of presenting themselves as more environmentally or socially responsible than they truly are. Greenwashing is not merely a marketing misstep; it represents a deeper form of ethical erosion, where the language of sustainability is co-opted to serve reputational goals rather than substantive change (Delmas and Burbano, 2011)

Greenwashing manifests in various forms: vague eco-labels, selective disclosure, exaggerated claims, and the strategic omission of negative impacts. These tactics mislead stakeholders and dilute the credibility of CSR as a transformative practice. As (Ioannou, Kassinis and Papagiannakis, 2023) note, over 40% of corporate environmental claims in Europe were found to be exaggerated or deceptive—pointing to greenwashing on an industrial scale.

From a stakeholder theory perspective, greenwashing disrupts relational accountability. Stakeholders—especially employees, consumers, and civil society—experience a breach of trust when corporate narratives fail to align with lived realities. (Mu and Lee, 2023) show that greenwashing in primary-stakeholder-oriented CSR erodes employee trust, while symbolic CSR targeting secondary stakeholders weakens identification and loyalty. These relational consequences compound the reputational risks and undermine long-term legitimacy.

Institutional frameworks have attempted to curb greenwashing through voluntary standards (e.g., UNGC, SDGs) and regulatory mandates (e.g., SSBJ in Japan, CSRD in the EU). However, as (Gatti, Seele and Rademacher, 2019) argue, the voluntary nature of CSR often creates a “grey zone” where misleading communication flourishes. Without robust assurance mechanisms and stakeholder co-evaluation, disclosure mandates risk becoming formalistic rather than transformative.

This thesis reframes greenwashing as a narrative failure—a distortion of CSR’s ethical promise. By prioritizing transparency, co-authorship, and ethical consistency, relational CSR offers a pathway to restore trust and deepen stakeholder engagement. Rather than performative compliance, CSR must become a dialogic practice rooted in mutual accountability and sustained ethical commitment.

2.4.7. The Limits of Voluntarism and the Need for Structural Accountability

While voluntary CSR frameworks have played a pivotal role in mainstreaming ethical discourse within corporate strategy, their limitations have become increasingly apparent. Initiatives such as the UN Global Compact, ISO 26000, and various industry-specific codes of conduct offer aspirational guidelines, but lack enforcement mechanisms, stakeholder co-governance, and structural integration. As a result, voluntarism often enables symbolic compliance, greenwashing, and ethical drift, rather than catalyzing transformative change.

Gatti et al. (Gatti, Seele and Rademacher, 2019) argue that the voluntary nature of CSR creates a “grey zone” where misleading sustainability claims can flourish. Without mandatory oversight or third-party assurance, firms may selectively disclose positive outcomes while omitting negative impacts—reinforcing reputational logic over ethical substance. This ambiguity is particularly pronounced in ESG reporting, where metrics are often self-defined, unaudited, and disconnected from stakeholder realities.

In Japan, the emergence of the SSBJ (Sustainability Standards Board of Japan) marks a shift toward mandatory disclosure, aligning with the ISSB framework. While this represents progress, critics caution that without stakeholder co-evaluation, assurance mechanisms, and relational accountability, SSBJ compliance may remain formalistic—reinforcing the very symbolic CSR practices it seeks to reform. The challenge lies not only in mandating disclosure, but in embedding dialogic structures that allow stakeholders to shape, interpret, and revise CSR narratives.

From a stakeholder theory perspective, voluntarism fails to uphold normative legitimacy—the idea that CSR should reflect shared ethical commitments, not just strategic interests. Perez-Batres et al. (Perez-Batres *et al.*, 2012) highlight that firms often choose symbolic CSR codes (e.g., UNGC) over substantive ones (e.g., GRI) to satisfy external pressures while preserving internal autonomy. This strategic decoupling undermines the relational foundations of CSR and erodes stakeholder trust.

This thesis contends that overcoming the limits of voluntarism requires a shift toward structural accountability—where CSR is not merely encouraged, but institutionally embedded, stakeholder-driven, and ethically enforceable. By integrating co-authorship, assurance, and iterative evaluation, relational CSR offers a pathway beyond compliance toward genuine responsibility

2.5. Summary and Transition: Reframing CSR Through a Relational Lens

This chapter has traced the conceptual evolution of Corporate Social Responsibility while critically examining its contemporary challenges—externalism, fragmented engagement, implementation gaps, symbolic compliance, greenwashing, and the limits of voluntarism. Despite the proliferation of CSR frameworks and disclosure mandates, many initiatives remain surface-level, performative, or strategically decoupled from core organizational values and stakeholder needs.

The central thread across these critiques is a narrative rupture—a break between the ethical promise CSR offers and the lived realities it delivers. Whether through superficial partnerships, reputational signaling, or formalistic disclosures, symbolic CSR erodes stakeholder trust and undermines the transformative potential of responsibility. Voluntary frameworks, while ideologically appealing, often lack the structural accountability and dialogic mechanisms necessary for sustained ethical engagement.

These tensions point to the need for a new paradigm—one that moves CSR beyond compliance and communication toward relational co-authorship. Rather than treating CSR as an operational add-on or reputational hedge, the next chapter introduces Narrative CSR: a practice rooted in storytelling, iterative learning, and stakeholder co-creation. Anchored in relational theory and ethical dialogue, this framework reimagines CSR as a shared journey of responsibility, inclusion, and mutual flourishing.

3. Exploratory Fieldwork: Initial Findings Toward Framework Design

Building on the theoretical foundations and critical analyses of CSR practices outlined in Chapter 2, this chapter shifts from conceptual critique to empirical exploration. Guided by a narrative and relational framework, the fieldwork presented here captures the lived voices, nuanced interpretations, and emotional textures of stakeholders engaged in or affected by CSR.

Rather than treating CSR as a static policy or distant corporate strategy, this inquiry explores how responsibility is experienced, co-authored, and contested within everyday practices. Through semi-structured interviews, participatory observations, and thematic mapping, the fieldwork foregrounds the complexity of stakeholder perceptions—revealing both points of resonance and dissonance between formal CSR rhetoric and relational realities.

This chapter is not merely a catalog of findings but a process of ethical listening—where stories, silences, and ambiguities are treated as meaningful data. By embracing multiplicity, contradiction, and emotional nuance, the fieldwork offers an emergent portrait of CSR as an evolving, context-dependent practice. These insights form the foundation for the relational CSR model proposed in subsequent chapters, highlighting the importance of co-authorship, trust-building, and iterative dialogue in shaping ethically durable CSR.

3.1. Research Approach and Methodology

At the heart of this research lies not a dataset, but a chorus—of voices layered, partial, and deeply human. To explore how Corporate Social Responsibility (CSR) is enacted and interpreted across contexts, I turned not to case studies in isolation, but to the people living the in-betweens: the nonprofit leaders navigating corporate timelines, the CSR representatives balancing impact and image, the employees caught between values and protocols, and the small business owners interpreting sustainability through their own intimate economies.

At the heart of this research lies not a dataset, but a set of relationships. Rather than positioning CSR as a technical procedure or compliance function, this study explores it as a lived and negotiated practice—one that unfolds through people, language, and often, contradiction. To understand how CSR is enacted in everyday settings, I turned to fieldwork not as a method of extraction, but as a dialogic process: one rooted in proximity, participation, and the relational complexity of cross-sector work.

This methodological orientation is further grounded in the principles of system design thinking—a perspective that complements the relational ethos of this study. Rooted in the interdisciplinary tradition of the System Design offers tools to navigate complexity,

interdependence, and adaptive change (Maon et al., 2009; Schönherr et al., 2021). Rather than treating CSR as a linear output or static organizational process, this research frames it as a living system of evolving relationships, temporal rhythms, and narrative constructions.

CSR initiatives often break down not due to bad intentions, but because of systemic misalignments—fragmented responsibilities, short-term cycles, or competing institutional logics. These tensions are not peripheral; they are design challenges embedded in the fabric of cross-sector collaboration. By integrating system design sensibilities, this study foregrounds feedback loops, stakeholder co-creation, and the possibility of ethical re-alignment over time (Ayuso et al., 2006; Cho et al., 2023). These design logics informed how interviews were conducted, how contradictions were traced, and how meaning was allowed to emerge through iterative listening rather than thematic containment.

Over the course of the study, I conducted semi-structured interviews with six CSR representatives, equally drawn from three Japanese corporations and three global firms. Each conversation lasted between 45 and 90 minutes and followed a flexible format that blended thematic questions with space for open reflection and storytelling. This approach allowed participants to surface not only their institutional priorities, but also their personal uncertainties, compromises, and hopes. These interviews revealed both shared ambitions—such as a desire for more authentic community engagement—and stark contrasts in how CSR is resourced, narrated, and governed across local and international contexts.

In addition to these corporate perspectives, I spoke with two nonprofit teams (including two directors and two frontline program staff), five employees across sectors who had participated in CSR projects internally, and two small business owners whose enterprises intersected with themes of sustainability or ethical production.

In addition to interviews, I spent three months embedded within a nonprofit organization engaged in a CSR partnership with a corporate client. My involvement was shaped by a unique perspective: prior to this research, I had worked on the account team at Microsoft, supporting a major telecommunications company in Japan. That partnership included a CSR initiative launched jointly by Microsoft and the client company. Though I was not in a CSR-specific role at the time, I observed how such initiatives were often guided by branding and sales logic—operating on accelerated timelines, tied to visibility milestones, and largely decoupled from the long-term strategic engagement of civil society actors.

Years later, participating from within the nonprofit side of a separate CSR initiative, I encountered those dynamics from the opposite angle. As a member of the NPO team, I found myself translating between sector logics, adapting narratives to meet organizational expectations, and holding space for tensions that could not always be resolved through strategy

decks alone. What emerged from this shift was not simply contrast, but continuity—a recognition of how certain CSR frictions are reproduced, not through malice, but through deeply embedded habits of framing, pace, and partnership design.

This layered vantage point shaped the interpretive arc of this chapter. The following sections do not seek a singular truth, but instead trace the currents and countercurrents that move through CSR collaborations—through ecosystem maps, grounded cases, and a synthesis of stories that hint at both promise and precarity.

3.1.1. Fieldwork: Understanding CSR Realities from the NPO Perspective

From March 21 to May 12, 2024, I participated in a collaborative event hosted at One of the biggest retail corporation B, Non profit organization A, and Art Gallery. The exhibition, Art is Modern Primitive, was designed not just to sell Indigenous artwork but to create a space for social contribution and CSR engagement.



Figure 3-1 Artwork Handling & Care Figure 3-2 Artwork Handling & Care Figure 3-3 special session for royal customer Figure 3-4 attending customer

This initiative arose in response to a post-COVID decline in nonprofit support. By partnering with Isetan’s CSR and community engagement departments, the NPO aimed to leverage the department store’s reach to connect ethically driven sales with meaningful social impact.

My fieldwork focused on understanding how CSR is experienced from the NPO side—what challenges, expectations, and relational dynamics shape these engagements. I supported dialogue with NPO staff, helped clarify strategic goals with Corporation B’s team, and observed how art, storytelling, and customer behavior intersected within the event space. Figure 3-1to3-4 shows how I was part of the preparation, a special session for a royal customer, and attended to customers on the floor.

Through interviews with the NPO director, staff, buyers, retail floor workers, a supplier, and customers, several themes emerged: internal tensions around “responsible selling,” cultural gaps in how CSR messages are received, and reflections from corporate staff on what it means to work for a company that contributes to society.

This fieldwork offered firsthand insight into how CSR is practiced, contested, and co-authored across commercial, nonprofit, and consumer spheres. It served as a key reference point for toolkit development and analysis in Chapters 4 and 5.

Table 3-1 Interview Participants Overview

Participant ID	Title / Role	Affiliation / Sector	Interview Focus / Relevant Detail
P-01	NPO Representative	Nonprofit Organization A	Spoke on challenges partnering with corporates; reflected on co-creation tensions and value framing
P-02	NPO Staff	Nonprofit Organization A	Highlighted issues of understaffing, budget constraints, and internal workload strain
P-03	Project Owner	Japanese Retail Corporation B	Reflected on complexities of CSR-related customer communication and internal messaging barriers
P-04	Buyer (CSR Liaison Function)	Japanese Retail Corporation B	Shared strategic and operational challenges in CSR partnership development (Case Study 2)
P-05	Sales Floor Staff	Japanese Retail Corporation B	Described personal tension around "responsible selling" and the ethics of repeat purchasing strategies
P-06	Former Buyer (CSR Liaison)	Japanese Retail Corporation B	Emphasized corporate responsibility in educating consumers;

			expressed hope for cultural shifts
P-07	Clothing Designer	Ethical Fashion Brand	Reflected on cultural gaps in consumer receptivity to upcycled goods and CSR narratives (Case Study 3)

3.1.2. Semi-Structured Interviews: Mapping CSR Realities and Aspirations

To explore how CSR is experienced, interpreted, and envisioned by practitioners, I conducted six semi-structured interviews during December 2024. Each session lasted approximately 60 to 90 minutes and focused on two central inquiries: first, the challenges and dilemmas encountered in current CSR practices; second, the aspirational features of what participants considered “meaningful CSR.” These interviews formed the empirical foundation for developing the three-pillar model presented in Chapter 4, capturing practitioner reflections on stakeholder inclusion, narrative integrity, and relational design. The conversational format allowed space for complexity—where contradictions, hopes, and ethical tensions could surface naturally.

Table 3-2 Interview Participants Overview

Participant ID	Title / Role	Affiliation / Sector	Interview Focus / Relevant Detail
P-01	CSR Lead	Japanese Consumer Goods / Food Sector/	Reflected on the layered nature of stakeholder accountability within a cross-shareholding structure(case study 1)
P-02	CSR Lead	Telecom / Infrastructure	Noted branding’s predominance over intrinsic social contribution value in CSR strategy. Highlighted impact-centric messaging in sustainability reports and the implicit role

			of appealing to the parent holding company
P-03	CSR Representative	Professional Services / Consulting	Emphasized the importance of executive leadership alignment with CSR strategy. Highlighted the presence of a clear narrative and the delegation of authority to CSR leads, enabling autonomous decision-making and strategic integration.
P-04	CSR Regional lead	Technology/Global corporation	Emphasized the duty to provide accurate disclosures to shareholders, acknowledging that transparency can lead to harsh evaluations and stock price fluctuations. Framed shareholder response as a feedback mechanism that reinforces corporate accountability and ethical governance.
P-05	CSR Regional lead Employee Engagement	Technology/Global corporation	Shared how employees actively connect social contribution with business growth. Noted that misalignment between personal values and corporate stance can lead to resignation. Emphasized the

			importance of employees being able to articulate and embody the company's purpose.
P-06	CSR Regional lead	Technology/Global corporation	Noted increasing consumer sensitivity toward corporate claims of social contribution, particularly around greenwashing. Emphasized the need for companies to communicate CSR with transparency and substance to maintain trust.

3.2. Mapping the Stakeholder Ecosystem

Corporate Social Responsibility (CSR) is often framed as a relationship—a bridge between institutions and communities, between intention and implementation. Yet as this study revealed, CSR partnerships frequently unfold within uneven relational architectures. Understanding not just *who* is involved in CSR, but *how* they are positioned and connected, became a foundational lens for this research.

Throughout interviews and field observation, it became clear that CSR practice is held together not by legal contracts or financial flows, but by expectations, narratives, and information. Most partnerships described by participants involved minimal resource exchange between actors. Instead, what circulated was largely non-financial: shared language, status association, reputational value, and visibility. This made the quality and symmetry of communication—how, when, and through whom information was exchanged—a primary driver of trust and effectiveness.

To capture the full relational landscape, I developed a visual cycle diagram (Figure 3.1), clustering stakeholders based on interview reflections, fieldnotes, and observed flows of engagement. The figure outlines not just formal roles, but the perceived closeness, visibility, and directionality of influence between actors in CSR work.

“It wasn’t that we needed more funding—we needed to be heard earlier.”

— NPO Program Coordinator

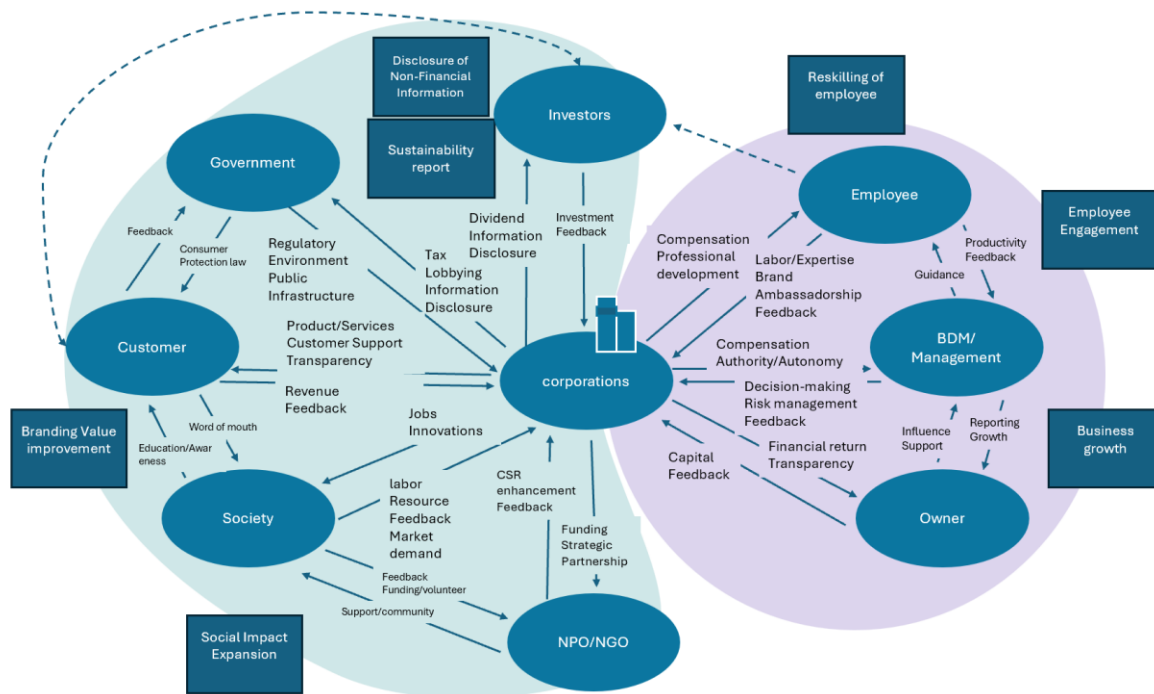


Figure 3-5 CVCA Diagram of CSR

This stakeholder cycle reveals a telling asymmetry:

- **Corporations** remain the central initiators, often determining pace, goals, and framing.
- **Nonprofits** appear in proximity but are structurally reactive—frequently adapting to fit pre-formed project narratives.
- **Employees**, though eager to engage, rarely participate in co-design, and are often siloed from CSR decision-making.
- **Communities and investors** are referenced rhetorically, but seldom included in ongoing dialogue.

Crucially, stakeholder groups—especially NPOs and community actors—reported limited opportunities for early-phase input. Many partnerships began with an internal brief already drafted, followed by external outreach framed as collaboration. As a result, relationships risk becoming procedural rather than dialogic, with feedback occurring too late to meaningfully shape direction.

This is particularly significant given the non-financial nature of what’s being exchanged. When money is not the core medium of collaboration, the quality of communication becomes the currency of trust. Directional, one-way communication may fulfill accountability checklists, but it does not create shared ownership or adaptive resilience.

Seen this way, the stakeholder cycle is not simply a map of relationships—it is an index of where reciprocity is strong and where it falters. The next two case narratives—one rooted in corporate governance, the other in symbolic sustainability—highlight what happens when cycles of feedback and co-interpretation break down. In both, the fragility of stakeholder alignment is not about ill intent, but about architectures that were never designed for two-way voice. into the pulse of the chapter now.

3.3. Case Study I: Cross-Shareholding and Institutional Silence

In many discussions of CSR, "stakeholder engagement" is held up as a normative ideal—an assumed part of ethical business conduct. But what if the architecture of ownership itself discourages critique? What if the silence of stakeholders is not due to indifference, but design?

This section explores one of the most structurally inscribed barriers to accountability in Japanese corporate governance: cross-shareholding. While cross-holdings once served to

stabilize keiretsu networks and prevent hostile takeovers, their lingering presence continues to shape the dynamics of shareholder meetings, disclosure practices, and stakeholder voice. The following field encounter reveals how this model can dampen scrutiny and inhibit transparency, even when CSR activities are underway.

An Unspoken Logic: Disclosure Without Incentive

During an interview with a CSR representative from a publicly listed Japanese company, a quiet hesitation emerged around the topic of non-financial disclosure. Though the company had sustainability activities in place—some linked to global compacts, others homegrown—their public reporting remained generic, stripped of detail about social challenges, failures, or internal learning.

When asked why deeper disclosure wasn't considered, the response was unguarded:

“Because of the cross-shareholdings, our stock value doesn’t change much whether we disclose or not. But once something is out there—especially around HR or environment—it can be misunderstood. It brings risk without any real upside.”

This sentiment was echoed in other interviews as well: that stakeholder reports were prepared with caution, mindful of reputational risk but unconvinced of stakeholder reward. The quiet implication: disclosure becomes liability when scrutiny has no upside.

Shareholders Without Questions

What results is a paradox: companies may perform CSR activities, but face no incentive to deepen them or challenge themselves if the actors structurally best positioned to hold them accountable (shareholders) are also incentivized to maintain harmony.

This institutional design leads to a kind of ambient silence. ESG reports are published, but rarely interrogated. Stakeholder meetings are held, but often post-hoc. CSR becomes visible but untouchable—a gesture without dialogue.

Interpretive Insight: When Feedback Is Designed Out

This case illustrates a deeper friction between ownership and accountability. In Western CSR discourse, transparency is often assumed to be market-responsive: the more a company discloses, the more credible it becomes. But in systems shaped by cross-holdings, visibility does not translate into valuation, and so disclosure is experienced as *risk without return*.

This disincentivizes reflexivity. Social data, when collected at all, is sanitized or reframed. Concerns raised by civil society actors are acknowledged privately, but rarely reshaped into strategy.

The broader insight here is that feedback can be designed out, structurally—not only interpersonally. When governance mechanisms mute dissent by design, CSR partnerships risk becoming ceremonial. And when shared language masks divergent power, the silence that follows can be misread as consensus.

3.4. Cross-Stakeholder Communication Breakdown

Whereas institutional silence can be inscribed through structural design, as explored in the previous section, other forms of dissonance emerge in the symbolic and semantic layers of CSR practice. This section presents two contrasting but thematically linked interview cases that illuminate how sustainability is not a static or universal concept, but a site of negotiation, interpretation, and, at times, ethical contradiction.

Together, these vignettes reveal how diverging ethical lenses—held by collaborators, partners, or practitioners themselves—can complicate CSR initiatives not through active conflict, but through interpretive fragmentation and hesitation

3.4.1. Reframing Sustainability: The Bees and the Boundary of Exploitation

In one interview, a corporate team recounted a rooftop environmental project initiated by a Japanese department store. Originally launched as a modest monitoring activity, the initiative evolved over time to include sweet potato cultivation and beekeeping. Seeking to expand the project's impact and visibility, the team approached an external partner to co-develop a consumer-facing product—perhaps branded honey or a sweet potato-based item—to narrativize the project's ecological and community value.

Yet what followed was unexpected: the partner declined the collaboration outright, citing a philosophical objection. In their words, the beekeeping element constituted a form of “labor exploitation of bees.” From their ethical position, appropriating nonhuman labor for human branding benefit, under the name of sustainability, raised serious concerns.

This moment disrupted the project's symbolic coherence. The corporate team, though initially surprised, was forced to confront a deeper realization: that sustainability is not ideologically neutral, but interpretive and contested—shaped by who is asked, what is valued, and which actors are seen as legitimate bearers of voice.

3.4.2. The Ethics of Silence: A Designer's Reluctant Sustainability

In a separate interview, a Tokyo-based fashion designer known for her commitment to upcycled clothing described her ambivalence toward environmental messaging. While her practice involved repurposing vintage fabrics—thus reducing textile waste—she was reluctant to frame the work as “sustainable” in public narratives.

The reason was pragmatic and affective: although upcycling avoided new materials, the water-intensive processes required to clean and reprocess fabrics introduced environmental trade-offs that, she feared, might draw critique.

“When we start imagining what environmental activists might say, we can’t make anything anymore,” she reflected. “We just hope people like the design itself.”

Here, the tension did not stem from external refusal, but internalized scrutiny. The burden of potentially conflicting ethical interpretations—across environmentalism, aesthetics, and production—resulted in communicative withdrawal. Rather than risk hypocrisy, the designer opted for understatement.

Interpretive Reflection: Between Multiplicity and Paralysis

Taken together, these two accounts—one corporate and symbolic, the other individual and materially grounded—illuminate the emotional and epistemic weight of moral pluralism in CSR (Eabrasu, 2012) and sustainability work. As definitions proliferate and evaluative lenses diverge, even well-intentioned actors can experience hesitation, defensiveness, or disengagement.

Importantly, this interpretive fragmentation does not necessarily lead to higher ethical standards. In some cases, it induces a form of sustainability fatigue or ethical paralysis, in which action is avoided for fear of critique, and dialogue is sidestepped to preserve harmony.

Rather than prescribing consensus, these cases suggest the need for shared narrative scaffolds—co-created frameworks or dialogic spaces in which plural ethical commitments can be acknowledged, translated, and negotiated. Without such scaffolds, the risk is not merely reputational—it is relational: a slow erosion of trust, curiosity, and the will to act amid complexity.

3.5. Holding Tension: Toward a Dialogic Practice of CSR

Across the field cases presented in this chapter—ranging from institutional silences to symbolic performances and interpretive divergences—one shared condition has emerged: the fragility of

cross-sector collaboration in the absence of durable structures for navigating difference. These collaborations are not necessarily flawed in their intentions, nor always deficient in execution. Rather, they reveal the limitations of CSR systems that are insufficiently equipped to hold ethical, epistemic, and relational tensions as they arise in practice.

At their core, these tensions reflect a deeper concern: that CSR is often structured to avoid contradiction, rather than to metabolize it. A cross-shareholding system disincentivizes disclosure. A rooftop project becomes symbolically closed before ethical questions can be raised. A designer withdraws from sustainability messaging to avoid being misread. In each case, what falters is not effort or ambition—but the relational architecture that would allow discomfort, dissent, or plural interpretations to be productively engaged.

Rather than conceptualizing ethical dissonance as an aberration, these field encounters suggest that tension is a constitutive feature of CSR practice—particularly in contexts shaped by multiple institutional logics, asymmetrical power, and divergent interpretive frameworks. The challenge is not to eliminate such tensions, but to design practices and systems that can hold them meaningfully.

Methodological Note: Co-Occurrence Mapping via KH Coder

To examine how practitioners narrate the current and aspirational states of CSR, a sentence-level classification was performed across all interview transcripts. Each sentence was tagged according to its temporal orientation—either “current” or “desired”—using these categories as external variables. Using KH Coder, a text analysis tool, I conducted a co-occurrence analysis that visualized semantic proximity, frequency, and conceptual clusters within each category. The resulting network diagram (Figure 3.2) highlights both lexical centrality and discursive drift—revealing how stakeholder language shifts from generalized terminology (e.g. “customer,” “data”) toward more participatory and narratively rich expressions in the aspirational mode.

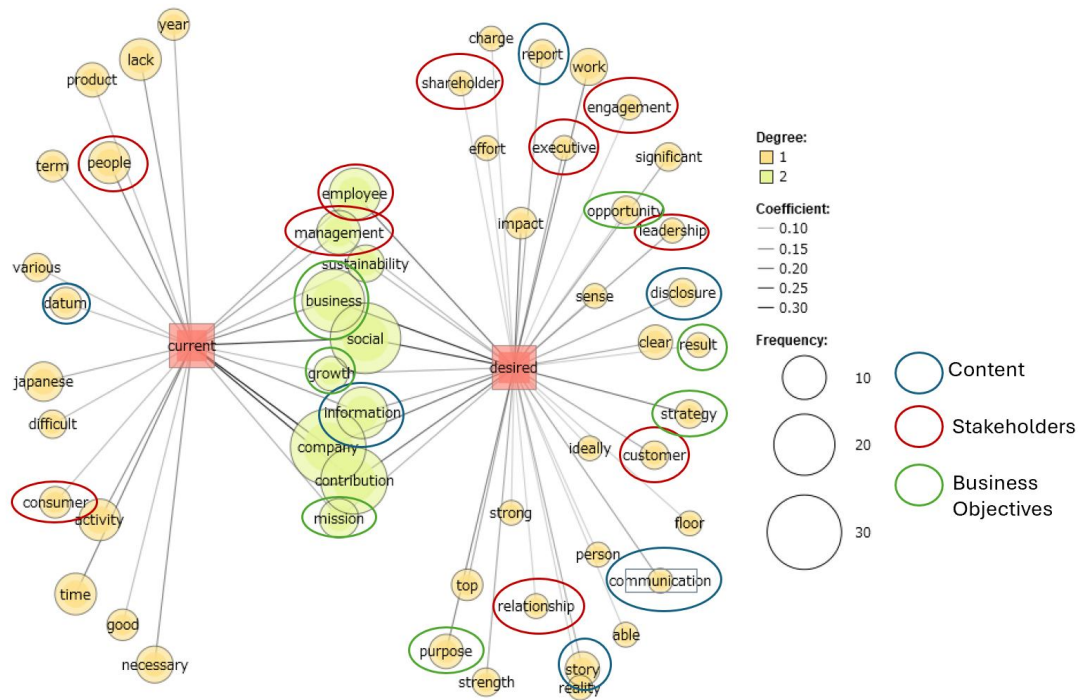


Figure 3-6 Figure Relational Map of CSR Vocabulary (Current vs. Desired States)

As illustrated in the map, the current CSR lexicon is anchored by terms such as people, customer and data—words suggestive of generic terms rather than stakeholders. In contrast, the desired vocabulary includes specific stakeholders, specific actions and means of communications—highlighting a yearning for participatory and meaning-rich practices.

Notably, stakeholders appear as peripheral in the current discourse but become conceptually central in the aspirational vision. This mirrors their position across the chapter's case studies: routinely referenced, but rarely invited into design or governance. The diagram thus reflects more than sentiment—it surfaces a discursive shift toward reclaiming CSR as a relational and narrative practice, rather than a performative or compliance-driven function.

However, this shift is not easily enacted. The ethical pluralism revealed in the beekeeping and upcycling stories exemplifies how divergent values and epistemologies—each grounded in legitimate concerns—can yield hesitation, symbolic withdrawal, or communication breakdown. Without shared interpretive scaffolds, the very plurality that makes CSR rich can also make it brittle.

This points to a core insight: CSR must be equipped not just with goals, but with dialogic infrastructure—ways of listening, disagreeing, and adapting that can accommodate ethical

tension without defaulting to silence or simplification. Ethical disagreement should not threaten the integrity of CSR practice; it should inform and animate it.

Also these tensions echo observations in relational CSR literature, which emphasize that ethical collaboration must be designed for plurality—not just performance. Scholars such as Freeman et al. argue that CSR efficacy rests not on output metrics, but on the integrity of stakeholder relationships themselves.

Accordingly, the following chapter introduces a conceptual framework for stakeholder-centered storytelling and engagement that responds to the fragilities surfaced here. Rather than prescribe resolution, it seeks to create conditions in which conflicting truths can co-exist without collapse—where feedback is not deferred, and stories are not sealed prematurely.

To move CSR from symbolic performance toward dialogic integrity, we must not only ask what is said, but who is heard, when, and with what consequence.

4. Framework Development and Design

This chapter presents the analytical and practical culmination of the study: a structured CSR framework rooted in field engagement and stakeholder insight. Drawing from in-depth interviews, nonprofit observations, and interpretive synthesis, the chapter traces how the framework emerged, how it responds to real-world challenges in Japanese CSR practice, and how it is designed for use by practitioners and policymakers alike. The resulting model—composed of structural pillars, an engagement-based implementation tool, and narrative mechanisms—moves from conceptualization to action.

4.1. Approach to Framework Development

The framework emerged through an abductive, iterative research design in which data collection and theory-building proceeded in parallel. Following the initial literature review (Chapter 2) and empirical contextualization (Chapter 3), the study advanced toward theory generation through thematic coding of interview transcripts, observational notes from nonprofit collaborations, and supplemental document review.

This process involved multiple analytic steps:

1. **Inductive thematic analysis** to identify recurring frustrations, aspirations, and gaps in CSR practice as experienced by corporate and nonprofit actors.
2. **Synthesis with theory**, particularly stakeholder engagement literature and critical CSR scholarship, to frame these patterns in broader conceptual terms.
3. **Modeling**, in which findings were assembled into diagrams, categories, and practical tools that aim to balance conceptual robustness with practitioner usability.

The result is a multi-component framework that remains empirically grounded while capable of broader application.

4.2. Inductive thematic analysis Recurring Tensions Identified in Framework

The framework presented in this study did not emerge from theory in isolation, but from patterns that pulsed through dialogue—moments of misalignment, friction, or hesitation that surfaced again and again in the field. These were not simply challenges to be fixed, but tensions to be witnessed and held: structural asymmetries, cultural mismatches, and emotional contradictions that shape how Corporate Social Responsibility (CSR) is performed across organizations.

This section outlines those tensions in two clusters. The first focuses on communication and relational friction between sectors; the second attends to systemic implementation gaps, such as responsibility drift and temporal misalignment. Together, they serve not only as diagnostic indicators, but as design cues—signals that any meaningful framework must be able to sit with ambiguity, rebalance voice, and support co-orientation without defaulting to oversimplification.

4.2.1. Relational and Communication Tensions

Conversations with both corporate CSR actors and nonprofit partners revealed a persistent sense of **mishearing**. Words like “impact,” “collaboration,” or “purpose” were used across sectors—but with subtly different assumptions underneath. Without conscious translation, these assumptions often led to performative alignment but silent divergence.

Table 4.1 presents these tensions not as dichotomies, but as mirrored discomforts: each side trying to collaborate across a blurry middle, unsure of how to name the distance between intention and interpretation.

Table 4-1 Communication and Relational Tensions in Cross-Sector CSR

Challenge Area	Corporate CSR Issues	NPO-Specific Issues
Lack of Mutual Understanding	Corporations and NPOs begin discussions without fully grasping each other’s mission, leading to misaligned expectations.	NPOs struggle to articulate their strategic priorities in ways that resonate with corporate partners.
Limited Information Utilization	Companies publish IR reports, sustainability data, and organizational charts, but these are underutilized in CSR planning, reducing alignment.	NPOs often lack structured corporate insights, making it difficult to identify the best partnership approach.
Communication Gaps	There is a growing need for mediators who can bridge	NPOs communicate through mission-driven language,

	corporate and NPO language barriers, ensuring CSR partnerships are mutually beneficial rather than transactional.	which can sometimes be misinterpreted or overlooked by corporate teams.
Win-Win Collaboration Model	Corporations often treat NPOs as service providers, limiting deeper engagement. Successful CSR requires leveraging complementary expertise rather than outsourcing responsibility.	NPOs operate in people-dependent structures, making long-term collaboration and resource scaling a challenge.

These frictions cannot be resolved by clearer checklists or more reporting guidelines. They require **spaces for relational translation**—for inquiry, clarification, and narrative co-construction that goes beyond deliverables.

4.2.2. Structural Implementation Tensions

Beyond interpersonal gaps, a second layer of tension emerged from the **structures through which CSR is enacted**. Many participants, across sectors, expressed fatigue with projects that were short-term, symbolic, or decoupled from strategy. Even well-intentioned efforts often unraveled after execution, with little space for reflection, iteration, or mutual learning.

Table 4.2 synthesizes the three most frequently voiced structural tensions. Each was not merely an operational barrier, but an ethical knot: who holds responsibility, how long are we accountable, and what remains unspoken after the ribbon-cutting moment.

Table 4-2 Structural CSR Tensions: Temporal, Ethical, and Ownership Gaps

CSR Challenge	Corporate CSR Issues	NPO-Specific Issues
Short-Termism in CSR Investment	Companies prioritize quick, measurable wins, avoiding long-term commitments. CSR initiatives are often designed for short-term publicity, rather than sustained impact.	NPOs struggle to secure sustainable funding, relying heavily on short-term grants. Resource constraints limit operational efficiency, reducing long-term sustainability.
Externalization of CSR Responsibility	CSR is often outsourced to NPOs, treating them as service providers rather than partners. Employees lack direct engagement with CSR,	NPOs are overly dependent on corporate funding, limiting autonomy. Mission misalignment with corporate partners creates ineffective collaboration.

	making it feel disconnected from daily work.	
Lack of Follow-Up & Impact Tracking	Many CSR projects do not undergo post-implementation evaluation, leading to unclear results. Companies rarely track stakeholder engagement beyond initial commitments.	NPOs operate without structured impact measurement, relying on individual-driven efforts. Ethical misalignments between corporate compliance and NPO governance create reputational risks.

These recurring tensions shaped the scaffolding of the framework proposed in the next section. Rather than aim for premature coherence, the framework holds these challenges **as inherent features of plural-sector work**, asking:

- How can a structure support discomfort without defaulting to rupture?
- Where might dialogue be extended—not just initiated?

In this spirit, the following framework is offered not as solution, but **as container**: a modular, reflective structure through which cross-sector actors might slow down, realign, and move together—*without pretending to be already aligned*.

4.3. Principles for Ethical and effective CSR Practice

In response to these tensions—and drawing from both stakeholder theory and practice-led insight—the following principles guided the development of the framework:

- **Strategic Purpose Alignment:** CSR must align with organizational values and long-term strategy, not be relegated to peripheral philanthropy or short-term branding.
- **Stakeholder Reciprocity:** Engagement must be two-way, with co-creation and mutual respect replacing extraction or tokenism.
- **Narrative Transparency:** The communication of CSR must reflect complexity and candor—telling not just polished successes but ongoing processes of learning and growth.
- **Feedback as Governance:** Stakeholder feedback should serve not only as input but as a structural mechanism for accountability and iterative improvement.

These principles informed the development of the structural model and its practical extension tools.

4.4. From Field Insight to Framework Components

The translation from raw field data to framework design proceeded in stages. Interview coding revealed clusters of themes around internal alignment, communication breakdowns, and ineffective evaluation. Early versions of the model were sketched in visual and tabular form, then revised through comparison with practitioner scenarios.

Over time, three primary *functional domains* were distilled from the data:

1. **Strategic Integration** – addressing how CSR is positioned within companies and tied to internal logic
2. **Communication & Transparency** – focusing on how CSR is narrated, reported, and made visible
3. **Impact Delivery** – concerned with how social outcomes are produced, measured, and sustained

Each of these domains became a **pillar** in the final execution framework. Their practical translation into stakeholder engagement routines is elaborated in the next sections.

4.5. Framework Proposal: Structuring CSR Toward Purpose and Accountability

This chapter presents the conceptual and practical culmination of this study: a multi-tiered framework for implementing Corporate Social Responsibility (CSR) in ways that are purpose-aligned, stakeholder-responsive, and impact-driven. Drawing from field interviews, nonprofit observations, and stakeholder theory, the framework addresses systemic CSR challenges—such as short-termism, externalization of responsibility, and lack of follow-up—by embedding countermeasures into its architecture.

4.5.1. The Three-Pillar CSR Execution Model

This section introduces a conceptual model developed through this study's qualitative fieldwork. The model is grounded in first-hand insights from corporate CSR practitioners, nonprofit partners, and sector experts interviewed during the research process. Across these conversations, three recurring themes emerged as structural conditions for effective CSR practice: the need for long-term integration into business strategy, the importance of

transparent and trust-based communication, and the necessity of demonstrable, measurable impact.

Synthesizing these practitioner insights with stakeholder theory and CSR scholarship, the researcher constructed a three-pillar model of CSR execution: Strategic Integration, Communication & Transparency, and Impact Delivery. These pillars reflect not only theoretical best practice, but also the lived realities, tensions, and aspirations voiced by stakeholders navigating CSR from within organizations and communities.

- **Strategic Integration** focuses on aligning CSR with internal structures and long-term business goals. This includes business alignment, employee engagement, and reskilling practices that embed CSR within organizational operations.
- **Communication & Transparency** emphasizes the narrative, ethical, and reporting functions of CSR. It includes storytelling, sustainability reporting, non-financial disclosure, and real-time feedback as tools for accountability and relationship-building.
- **Impact Delivery** anchors CSR efforts in measurable social outcomes. It incorporates evaluation mechanisms, brand value reinforcement, and stakeholder-informed revisions to ensure initiatives deliver meaningful and accountable change.

Of note, Stakeholder Feedback is intentionally placed under both Communication & Transparency and Impact Delivery, recognizing its dual role as a trust-building conversation and an evaluative learning tool.

Figure 4.1 presents the Three-Pillar CSR Execution Model diagrammatically. At its foundation lies the organization's *Purpose, Mission, and Business Strategy*—an anchor stressed by nearly all research participants. The three pillars rise from this base and organize the various dimensions of CSR implementation into distinct yet interrelated functions.

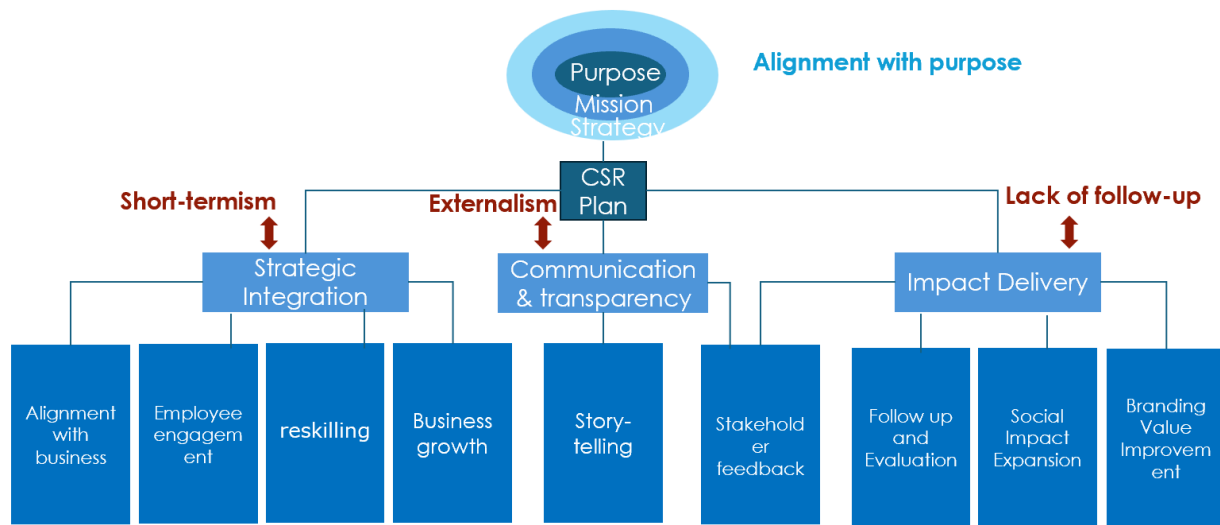


Figure 4-1 Three-Pillar CSR Execution Model

Following the model, **Table 4.3** highlights how each pillar directly addresses one of the three key CSR failures identified in this study.

Table 4-3 Relationship between CSR Challenges VS model

CSR Challenge	Model Pillar	Structural Response
Short-termism	Strategic Integration	Aligns CSR with long-term business goals, employee reskilling, and internal mission
Responsibility Externalization	Communication & Transparency	Uses storytelling, non-financial disclosure, and stakeholder feedback to promote shared ownership
Lack of Follow-Up	Impact Delivery	Embeds evaluation, feedback loops, and social impact metrics into execution and review

4.5.2. Introducing the Stakeholder Engagement & storytelling Framework

To support practical application of the three-pillar model, this research proposes a complementary tool: the Stakeholder Engagement & Storytelling process. Developed from cross-sector interviews and nonprofit fieldwork, this step-by-step model transforms corporate social responsibility (CSR) from a conceptual aspiration into a participatory, ethically grounded process.

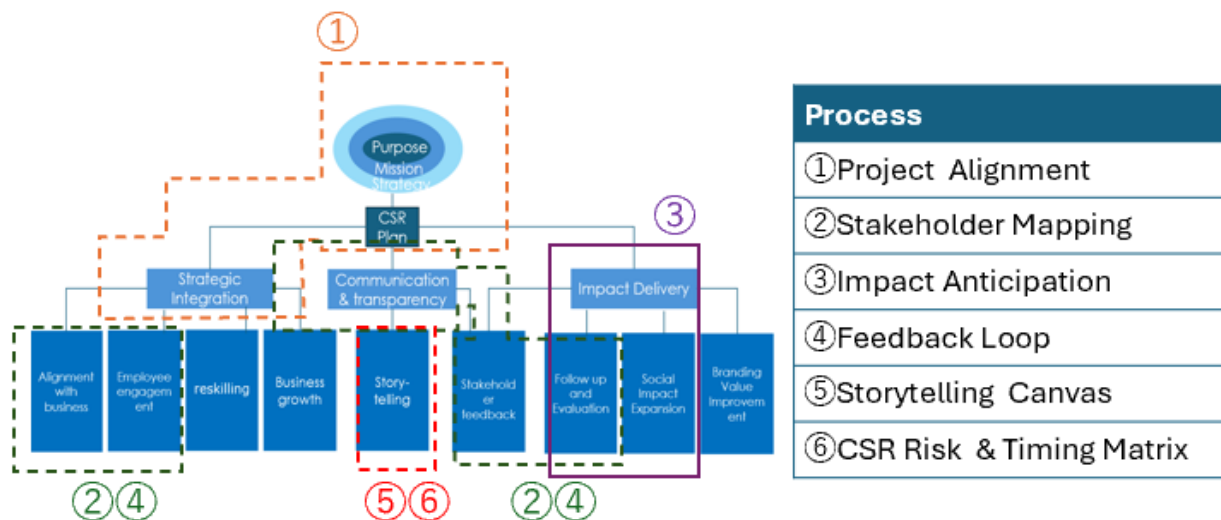


Figure 4-2 Three pillar model and six process correspondence

The Six process are:

- Project Alignment – Defining initiative goals in relation to organizational purpose
- Stakeholder Mapping – Evaluating engagement level, communication needs, and barriers
- Impact Anticipation – Mapping intended benefits and potential risks
- Feedback Loop – Operationalizing iterative stakeholder collaboration across the project lifecycle
- Storytelling Design – Structuring narratives to communicate purpose, progress, and transformation
- CSR Risk & Timing Matrix - identifying potential points of narrative friction or ethical misalignment

Each step links directly to one or more of the three pillars—providing the “how” to the model’s “what.” (figure 4-2)

Table 4-4 3 pillar Model VS Stakeholder Engagement & Storytelling steps

3-Pillar Model	Stakeholder Engagement & Storytelling Steps
Strategic Integration	Step 1 (Project Overview), Step 2 (Stakeholder Mapping) — ensuring initiatives align with mission & business
Communication & Transparency	Step 4 (Feedback Loop), Step 5 (Storytelling) — building continuous, trust-based communication and narrative clarity
Impact Delivery	Step 3 (Impact Mapping), Step 4 (Feedback Loop) — anticipating outcomes, addressing risks, and ensuring follow-through

4.5.3. Practitioner Toolkits: Spreadsheet and Templates

To translate conceptual models into field-accessible formats, this study presents a set of worksheet-style tools tailored for CSR practitioners. Developed through iterative reflection and field engagement, these resources support relational alignment, stakeholder inclusivity, and adaptive accountability across diverse CSR initiatives.

The toolkit consists of:

- A project-level worksheet that guides early-stage strategic framing, stakeholder analysis, impact mapping, feedback planning, and storytelling design.
- A structured spreadsheet implementation tool (Appendix A) designed for real-time tracking, responsibility delegation, and process evaluation throughout CSR project cycles.

Intended Usage

These tools are intended for use by corporate CSR teams, nonprofit partners, and cross-sector facilitators aiming to navigate complex stakeholder environments. Rather than prescribing a linear process, the worksheets function as dialogic scaffolds, encouraging reflection, adaptive decision-making, and inclusive co-authorship. Their modular structure allows for customization depending on organizational context, partnership dynamics, and project scale.

Hypothesized Impact and Anticipated Use

It is hypothesized that these tools will prompt users to move beyond procedural planning toward relational accountability and ethical reflexivity. The spreadsheet's embedded fields—such as "Ownership," "Stakeholder Concerns," and "Narrative Milestones"—may invite teams to document tensions, ethical trade-offs, and meaningful turning points often overlooked in conventional CSR reporting. Over time, these formats may function not only as operational

supports, but as storytelling surfaces that capture the evolving emotional and ethical dimensions of CSR implementation.

Practitioner Reflection Hypothesis (for Evaluation Use Only)

Each worksheet introduced in this chapter includes a set of practitioner reflection hypotheses, developed to support the evaluative analysis presented in Chapter 5. These hypotheses anticipate how users may respond emotionally or cognitively as they engage with specific fields in the tools—not as part of the tool’s instructional content, but as a parallel analytic frame. They were not shown to participants, nor embedded in the worksheet itself. Instead, they serve as a theoretical benchmark against which qualitative data from six post-use interviews was compared. This comparative method allows the study to examine how relational reflexivity emerges (or does not) through tool interaction, and whether narrative design prompts shift practitioner awareness or ethical engagement over time.

By integrating narrative orientation and stakeholder voice into everyday tools, this thesis proposes a shift from CSR as compliance to CSR as conversation—where transparency, responsiveness, and meaning-making are embedded from planning to evaluation.

Project Overview Template

This section captures core project-level information to ensure alignment between CSR initiatives and organizational purpose. It is designed to prompt strategic clarity and impact orientation from the outset of each initiative. This foundational worksheet helps CSR teams align each initiative with the company’s core mission, clarify objectives, and articulate intended social value from the outset. By framing key information in a structured yet flexible format, the tool also invites relational reflection—encouraging teams to consider how purpose, impact, and stakeholder experience are intertwined. In doing so, the worksheet functions not only as a planning aid, but as an early-stage platform for ethical dialogue and cross-functional collaboration.

To support ethical implementation and adaptive planning in CSR practice, the following template offers structured prompts for early-stage project framing. Each field is paired with a hypothesized stakeholder response—reflecting how the act of documenting and discussing key information may influence stakeholder behavior, understanding, and engagement. This format encourages users to move beyond procedural planning and treat CSR as a dialogic, co-created process, where strategy and responsibility are shaped in relation to stakeholder realities.

Table 4-5 Project Overview template and anticipated stakeholder behaviors

Field	Description	Anticipated Practitioner Behavior / Response
Project Name	Enter the formal title of the CSR initiative.	May trigger a sense of ownership or clarity; naming the initiative can solidify its identity and signal commitment beyond abstraction.
Company Mission & Purpose Alignment	Describe how the project connects to the organization's mission and strategic purpose.	May provoke ethical reflection or discomfort—users might question how deeply integrated the CSR project truly is.
Project Objectives	Outline the main goals and expected outcomes of the initiative.	Could evoke aspiration, or surface ambiguity about how impact is defined; users may revisit or realign goals during this step.
Current Phase of the Project	Indicate the current status (e.g. Planning / Implementation / Follow-up / Evaluation).	Often clarifies the timing for collaboration and assessment; users may experience urgency, clarity, or concern depending on alignment.
Intended Social Impact	Identify the societal issue the project aims to address and describe how.	May elicit empathy or critical reflection; users may grapple with whether the stated impact reflects authentic intention or optics.

Stakeholder Mapping & Evaluation

To operationalize the principles of dialogic CSR, this section presents a stakeholder mapping tool that helps identify each group's current and desired level of involvement, alongside the communication approaches and structural barriers that shape their participation. It builds on the interview-based insight that engagement is often uneven, symbolic, or ad hoc—yet can be reoriented through intentional narrative design.

Crucially, this mapping is informed by Awa’s Stakeholder Dialogue Ladder ((Awa, Etim and Ogbonda, 2024)), which conceptualizes engagement as a progressive continuum—from information provision to true deliberation. Applying this laddered approach enables a shift from stakeholder *management* to stakeholder *relationship-building*, aligning communication forms with both the ethical orientation of CSR and the practical needs of implementation.

The matrix below adapts this logic to the field context of this study, with each cell reflecting both observed conditions and aspirational shifts expressed by participants.

This mapping tool applies Awa et al.’s Stakeholder Dialogue Ladder(Awa, Etim and Ogbonda, 2024) to assess the relational depth of each stakeholder group’s engagement—past and future—while identifying communication pathways and structural constraints.

Table 4-6 Example of stakeholder Mapping & Engagement

Stakeholder Group	Current Engagement Level	Desired Engagement Level	Required Communication Approach	Barriers to Engagement
Employees	One-sided information flow	Collaboration and networking	Internal dialogue workshops, participatory design labs	Hierarchical culture, lack of facilitation
Board Members	One-sided information flow	Dialogue	Strategic briefings with feedback loops	CSR seen as non-strategic
Business Units	Opinion sharing	Collaboration and networking	Joint planning, CSR-aligned performance indicators	Operational silos, KPI misalignment
Local Communities	Opinion sharing	Dialogue and collaboration	Community liaison programs, co-evaluation forums	Trust deficits, uneven outreach
Investors	One-sided ESG disclosures	Opinion sharing and dialogue	Targeted ESG briefings with Q&A, shared-impact modeling	ROI-first expectations, limited shared language
NGOs / Civil Society Partners	Dialogue (episodic)	Collaboration and networking	Multi-year initiatives, shared	Resource asymmetries, differing tempos

			storytelling and strategy	
Government / Regulators	One-sided compliance reporting	Dialogue and collaboration	Policy co-development platforms, regular stakeholder hearings	Access limitations, procedural rigidity

This tool was not only used for strategic mapping—it also served as a site of reflective engagement for the practitioners completing it. Each prompt was grounded in a hypothesis about the user's internal response, recognizing that filling in this matrix is not a neutral act but a moment of cognitive and emotional contact with organizational realities.

Table 4-7 Stakeholder Mapping Tool: Practitioner Reflection Hypotheses

Column Name	Intended Prompt Function	Anticipated Practitioner Response / Reflection
Stakeholder Group	Identify who is affected by or involved in the initiative	May provoke rethinking of legitimacy—users might realize they've overlooked marginalized or informal actors, leading to ethical questioning or discomfort.
Current Engagement Level	Indicate how actively the stakeholder is currently involved	Might surface surprises, frustration, or self-reflection—users may notice misalignment between perceived importance and actual involvement.
Desired Engagement Level	Define the hoped-for level of participation or contribution	Encourages normative thinking: what should stakeholder engagement look like? Users may feel aspirational, idealistic, or uncertain how to enact change.
Required Communication Approach	Specify how interaction will happen	May trigger reflection on the quality vs. quantity of engagement—users might reconsider methods that feel convenient but aren't

		relational or culturally sensitive.
Barriers to Engagement	Name obstacles (logistical, relational, cultural, etc.)	Can evoke empathy, discomfort, or defensiveness—users might confront organizational blind spots or feel unsure how to navigate emotional or structural tensions.

Anticipatory Impact Mapping

Anticipatory Impact Mapping is designed to help CSR teams articulate the intended social value of their initiatives while recognizing the ethical trade-offs, stakeholder implications, and evaluative challenges inherent in doing so. Unlike retrospective measurement tools that assess impact after implementation, this worksheet prompts forward-looking reflection. It encourages practitioners to imagine how different actors might experience change, how those changes will be monitored, and what potential harms or misunderstandings might accompany well-intentioned efforts.

This format expands conventional logic models by integrating narrative prompts and stakeholder-centered hypotheses. By prompting users to explore both anticipated benefits and emergent risks, the worksheet supports CSR planning that is emotionally intelligent, ethically grounded, and adaptively accountable.

As with other templates, this tool was designed to elicit practitioner reflection during use. The following hypotheses were developed as part of this study’s evaluative framework (see Chapter 5), offering insight into how users might respond cognitively or emotionally to each field. These hypotheses were not embedded in the template itself but used as analytic scaffolding to compare against post-use interviews and workshop data.

Table 4-8 Example of Anticipatory Impact mapping

Impact Dimension	Guiding Questions	Example Entry
Short-Term Benefits	What immediate or near-term gains are expected (internally or externally)?	Increased employee morale; local goodwill; short-term media coverage
Long-Term Impact	What sustained change or value will this initiative create?	Improved literacy in rural areas; stronger public trust

Potential Risks/Challenges	What reputational, operational, or relational issues could emerge—intended or not?	Community dependency; stakeholder fatigue; mission drift
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This table should be completed collaboratively with input from all key stakeholders. It reinforces proactive ethical planning rather than reactive damage control.

Table 4-9 Practitioner Reflection Hypotheses: Anticipatory Impact Mapping

Impact Dimension	Prompt Function	Anticipated Practitioner Response / Reflection
Short-Term Benefits	Identify near-term gains (internal/external)	May evoke strategic optimism, but also surface tension between symbolic wins (e.g., PR) and meaningful change
Long-Term Impact	Envision sustained value or transformation	Could prompt aspirational thinking or discomfort—especially if users struggle to define long-term impact in actionable terms
Potential Risks / Challenges	Anticipate unintended consequences or tensions	Often triggers ethical reflection or unease; users may realize blind spots or feel uncertain navigating reputational risk

Feedback Loop & Stakeholder Collaboration Process

This multi-phase loop captures the iterative, trust-based nature of stakeholder engagement throughout the CSR lifecycle. It emphasizes that feedback is not a one-time activity, but a sustained dialogue that refines impact and deepens legitimacy.

This multi-phase model illustrates how feedback becomes a living component of CSR practice, embedding co-learning and narrative accountability into each stage of project design and delivery.

Table 4-10 Example of Feedback loop & Stakeholder Collaboration Process

Phase	Purpose	Example Tools/Activities
Initial Consultation	Collect stakeholder insights, concerns, and expectations before major project decisions	Interviews, surveys, pre-engagement workshops
First Project Adjustment	Integrate stakeholder feedback into design, timeline, and roles	Project scope revision, shared documentation, strategy alignment
Pilot Implementation & Monitoring	Test core project elements in real-world conditions and observe stakeholder responses	Real-time monitoring, user testing, pulse-check interviews
Ongoing Stakeholder Check-Ins	Create regular touchpoints to gather feedback, track expectations, and identify new challenges	Community meetings, feedback dashboards, anonymous forms
Final Adjustments & Commitments	Implement long-term changes based on feedback and formally close the loop with stakeholders	Transparent reporting, next-phase planning, long-term commitments

This feedback cycle reinforces the principle that CSR should not merely "inform" stakeholders but continuously learn with and adapt to them. By building accountability into each phase, it ensures CSR initiatives remain stakeholder-responsive and ethically resilient.

Table 4-11 Practitioner Reflection Hypotheses: Feedback Loop & Stakeholder Collaboration Process

Phase	Purpose	Anticipated Practitioner Response / Reflection
Initial Consultation	Collect stakeholder insights before project decisions	May evoke uncertainty or vulnerability—practitioners may realize stakeholder expectations differ from assumptions
First Project Adjustment	Integrate feedback into project design	Could trigger defensiveness or ethical dilemma—users might weigh feasibility against authenticity
Pilot Implementation & Monitoring	Test project elements and observe stakeholder responses	Might prompt anxiety or adaptive humility as real-world complexity challenges original design
Ongoing Stakeholder Check-Ins	Create regular feedback touchpoints	May spark fatigue or reflection on power dynamics—users might question if feedback structures are truly reciprocal
Final Adjustments & Commitments	Implement long-term changes based on stakeholder input	Could evoke pride, closure, or lingering unease—practitioners may feel challenged to act on all stakeholder input

CSR Storytelling Canvas

This storytelling tool is designed to help CSR practitioners articulate the purpose, participants, progress, and public meaning of a CSR initiative. Grounded in narrative theory and field insights, it ensures each CSR activity is presented not only as an operational task but as a *shared journey* of transformation.

Rooted in narrative theory and relational ethics, this canvas guides practitioners in crafting CSR stories that center stakeholder perspectives while conveying purpose, progress, and transformation.

Table 4-12 Example of Storytelling Canvas

Story Element	Guiding Question	Example Prompt
Problem	What social issue, community need, or business challenge does the project address?	"We noticed rising youth unemployment in our operating region..."
Stakeholders	Who is directly or indirectly affected? What are their lived concerns or goals?	"Local schools, under-resourced nonprofits, and our own junior staff..."
Action	What CSR strategy is being implemented to respond to the issue?	"We launched a mentorship program pairing staff with local students..."
Transformation	What real-world change has occurred or is emerging?	"Dropout rates decreased by 20% and employee morale soared..."
Call to Action	How can others—within or outside the company—contribute, adapt, or amplify?	"Join us as volunteer mentors or replicate this model in your region..."

This structure can be tailored to internal reports, sustainability disclosures, impact presentations, or community outreach materials. It centers stakeholder perspectives while making the company's purpose and impact more tangible and emotionally resonant.

Table 4-13 Practitioner Reflection Hypotheses: CSR Storytelling Canvas

Story Element	Prompt Function	Anticipated Practitioner Response / Reflection
Problem	Identify the social issue, community need, or business challenge addressed	May provoke critical reexamination of project justification; users might feel tension between surface framing and structural root causes
Stakeholders	Name who is affected and describe their lived concerns or goals	Often evokes empathy, but may also reveal gaps in stakeholder understanding; users might realize whose voices are underrepresented
Action	Describe the CSR strategy or response being implemented	Can trigger pride or discomfort—users may confront whether the response is truly relational or largely performative
Transformation	Articulate real-world change (already observed or emerging)	May spark hope or raise concern if outcomes feel overstated or unsubstantiated; users could reflect on what change means and for whom
Call to Action	Invite further engagement, replication, or collaboration	Might elicit idealism or uncertainty—users may question whether others would genuinely feel included or inspired to act

CSR Risk & Timing Matrix: Anticipating Narrative Friction

This section was added during the prototyping phase of the framework, following discussions with a community lead inside a multinational corporation and my own participation in a DEI-focused initiative. While those conversations weren't part of the core interview set, they prompted a broader reflection on the narrative and reputational fragilities of CSR timing—especially when initiatives engage marginalized publics or socio-political events.

The CSR Risk & Timing Matrix below is designed to help organizations identify potential points of narrative friction or ethical misalignment. It surfaces questions not only of *what* is done, but also *when, where, and in what relational atmosphere*. It invites practitioners to move beyond performative optics by integrating stakeholder sensibility and political timing into decision-making processes.

This final matrix introduces timing and reputation into the design process, helping teams anticipate when stakeholder trust or public reception might be vulnerable—especially in volatile or symbolic contexts.

Table 4-14 Example of Risk & timing Matrix

Risk Factor	Key Assessment Question	Potential Impact	Recommended Action
Public Sentiment	Are there active social movements or cultural tensions influencing perception?	CSR effort may appear opportunistic or tone-deaf	Conduct pre-launch stakeholder listening and contextual research
Activism & Opposition	Are advocacy groups scrutinizing corporate involvement in this space?	Potential backlash, credibility erosion, disruption of messaging	Initiate early dialogue with critical publics and clarify ethical positioning
Geopolitical Exposure	Are global operations connected to contested human rights or political dynamics?	Risk of hypocrisy claims (e.g., pinkwashing, greenwashing across regions)	Reassess initiative scope; center impact in affected communities
Industry Reputation	Has the broader sector faced scrutiny for systemic ethical lapses?	Skepticism toward CSR narrative authenticity	Collaborate with independent validators and multi-sector watchdogs
Timing Sensitivity	Does timing clash with major political or cultural events (e.g., elections, protests)?	CSR message may be drowned out, co-opted, or misread	Use sentiment analysis to calibrate rollout windows
Internal Readiness	Are systems in place to demonstrate measurable and credible CSR impact?	Perceived performativity; diminished stakeholder trust	Align storytelling with transparent metrics and ongoing feedback loops

Table 4-15 Practitioner Reflection Hypotheses: CSR Risk & Timing Matrix

Risk Factor	Assessment Function	Anticipated Practitioner Response / Reflection
Public Sentiment	Gauge cultural or societal currents influencing perception	May prompt emotional caution or tension—users could feel anxiety about inadvertently offending or misreading public mood
Activism & Opposition	Consider whether corporate actions may be opposed by advocacy groups	Could trigger defensiveness or awareness of blind spots; may lead to deeper ethical alignment or reputational fear
Geopolitical Exposure	Examine global entanglements with contested regions or rights issues	Might evoke unease or strategic complexity—users may reassess scope to avoid perceived hypocrisy
Industry Reputation	Evaluate sector-wide ethical history	May surface discomfort or strategic humility; users may question whether storytelling can meaningfully break patterns
Timing Sensitivity	Assess potential clashes with political or cultural events	Could elicit strategic tension—users may weigh urgency against relational nuance and risk of misinterpretation
Internal Readiness	Determine if systems exist to demonstrate credible CSR impact	Often reveals internal discomfort; users may realize their organization is not yet prepared to speak meaningfully or transparently

4.6. Chapter conclusion: Addressing Systemic CSR Failures through Framework Design

One of the central objectives of this study has been to not only conceptualize CSR in theory, but to identify why it so often underperforms in practice. Throughout stakeholder interviews and nonprofit fieldwork, three persistent breakdowns emerged across corporate settings: short-termism, externalization of responsibility, and lack of follow-up. These failures were not isolated to specific sectors but reflected deeper structural and cultural challenges within Japanese CSR implementation.

The proposed CSR Execution Framework was developed in direct response to these findings. Rather than treating these failures as symptoms, the framework embeds corrective mechanisms into each of its pillars—ensuring the conditions that give rise to them are addressed at the design level.

4.6.1. Reframing Challenges as Design Opportunities

Each failure can be viewed not simply as a problem of will or awareness, but as a structural absence. The framework seeks to fill these gaps:

- **Short-termism** is mitigated by **Strategic Integration**, which anchors CSR in long-term business strategy and organizational learning.
- **Responsibility externalization** is confronted through **Communication & Transparency**, elevating narrative accountability and stakeholder engagement.
- **Lack of follow-up** is remedied in **Impact Delivery**, where evaluation and feedback systems close the loop from design to delivery.

As previously shown in Table 4.3, each structural weakness identified in the field is addressed directly within the corresponding pillar of the framework.

This structure transforms the three failures from passive diagnoses into proactive design considerations, positioning CSR as a system of deliberate accountability rather than idealistic intent.

4.6.2. Summary and transition to reflection

The framework developed through this study is not offered as a universal solution, but as a practical invitation: to reimagine CSR as a **relational, iterative, and stakeholder-driven process**. By responding directly to recurring failures in existing practice—short-termism, responsibility externalization, and lack of follow-up—it offers structural and narrative tools for building CSR systems anchored in dialogue, accountability, and long-term purpose.

While implementation will vary across contexts, the core contribution of this framework lies in its *dual orientation*: it draws from lived field experience while offering practitioners structured pathways to act, reflect, and adapt. The next chapter discusses what this framework contributes to CSR theory and practice more broadly, and reflects on the learnings, limitations, and implications that emerged through its development.

5. Discussion and Implications

This chapter brings together the findings, field observations, and practitioner feedback presented in the previous chapters to reflect on the broader significance of the study. While prior research on Corporate Social Responsibility (CSR) has often focused on policy design, benchmarking, or strategic rationalization, this study has attempted to reframe CSR as a relational and interpretive practice—one shaped by narrative, tension, and the lived experience of those who carry it out.

The stakeholder engagement framework developed through this inquiry was not intended as a universal model, but as a dialogic tool: a means of articulating the invisible work, ethical ambiguity, and systemic misalignments that often underlie CSR in practice. Through interviews and reflective feedback from six practitioners, this tool became more than a conceptual proposal—it functioned as a diagnostic mirror, revealing not only the operational gaps in CSR enactment, but also the varied mental models practitioners bring to their roles.

Rather than offering “solutions” in the conventional sense, this chapter explores what it means to create conditions for thoughtful action. It begins by summarizing key insights that surfaced through the application of the framework (5.1), then turns to the typology of CSR mindsets that emerged from participant feedback (5.2). In doing so, it argues that meaningful CSR transformation is less about prescriptive tools and more about enabling reflective, cross-sector collaboration grounded in empathy, alignment, and narrative competence.

Ultimately, this chapter contends that the most enduring contribution of this research may lie not in a static model, but in its capacity to foster attunement: to help practitioners see, name, and reshape their own CSR logic in situated, context-responsive ways.

5.1. Framework in Use: Situated Insights

This study reimagined CSR not as a fixed set of obligations, but as a relational, interpretive practice grounded in co-creation and narrative alignment. In developing and testing the stakeholder engagement framework introduced in Chapter 4, two interviews during prototyping and six interviews (table 5-1 for detail) were conducted with practitioners whose roles spanned CSR management, individual contribution, human resources, and entrepreneurship. While their job titles differed, a key finding emerged: reactions to the framework were shaped less by formal role than by each individual’s orientation toward the current CSR landscape.

Prior to the interviews, each participant was invited to engage with the framework in the context of an actual project or initiative. The framework was introduced not as a checklist to be completed, but as a reflective prompt—a means of seeing not only what could be filled in, but

what could not be completed, and what that absence might signify. Participants were encouraged to engage authentically, and to apply the tool to a real or proposed CSR project of their choice.

In consideration of confidentiality and the risk of exposing sensitive internal data, participants were not asked to submit their completed templates. Instead, a 15-minute follow-up interview was conducted with each participant, offering space for informal reflection. This format allowed for spontaneous insights, moments of realization, and conversational depth beyond formal feedback instruments. It also served to surface emotional cues—such as frustration, surprise, or ease—which became valuable signals for analysis.

Table 5-1 Interview Participants Overview: Framework Feedback & Practitioner Perspectives

Participant ID	Title / Role	Affiliation / Sector	Interview Focus / Relevant Detail
P-01	Community Engagement Lead	Global Tech Company	Provided feedback during framework prototyping; shared experience of public backlash and proposed the CSR Risk & Timing Matrix
P-02	Community Engagement Lead	Consumer Goods Company	Offered feedback on the framework prototype, reflecting on participatory CSR possibilities
P-03	CSR Team Member (Junior IC)	Telecom / Infrastructure	2nd-year CSR staff member hired as a graduate; shared early-career perspective on internal challenges
P-04	CSR Team Member (Mid-Level IC)	Telecom / Infrastructure	3–4 years in CSR; former sales background informed reflections on cross-functional alignment
P-05	CSR Lead	Telecom / Infrastructure	Joined CSR team 6 months prior; highlighted urgency for internal

			transformation and narrative cohesion
P-06	CSR Lead	Global Tech Company	5 years into role; focused on CSR staff development and internal education strategies
P-07	HR Lead	Global Tech Company	Advocates CSR messaging across departments and to headquarters; explored employee alignment and ownership
P-08	CEO / Founder	Organic Consumer Goods / Small Business	Shared founder's perspective on CSR integration, stakeholder trust, and local community engagement

5.2. Practitioner Reactions and Interpretive Patterns

To explore the interpretive resonance and practical utility of the proposed framework, brief interviews were conducted with six CSR and sustainability practitioners in late June 2025. Each participant responded to a visual presentation of the tool, including its six design elements and illustrative usage scenarios. These interactions were intentionally short—about 15 minutes each—but offered rich windows into how practitioners made sense of the framework in relation to their own experiences.

Rather than seeking consensus or quantifiable outcomes, the evaluation prioritized emotional responses, reflective comments, and interpretive stance. The goal was not to test the framework's performance, but to observe how it invited dialogue, surfaced tension, or clarified intention across diverse practitioner contexts.

The table below summarizes each participant's core reaction, interpretive insight, and potential application, organized around six practitioner types that emerged from thematic coding. These types do not represent fixed identities, but rather relational postures toward CSR practice.

Table 5-2 Practitioner Feedback Summary

Practitioner Type	Core Response	Interpretive Insight
P-03	“Who included this stakeholder—whose perspective is that?” The framework prompted self-questioning and revealed unconscious mismatches.	Used the framework as a prompt for ethical reflection. It served as a mirror, not just a planning tool.
P-04	“I couldn’t explain it well, but I was just reading the room and responding.” The tool helped express that intuitive fieldwork for the first time.	Enabled articulation of tacit knowledge that had previously been difficult to verbalize.
P-05	“If we keep going like this, CSR will stay superficial.” Used the questions to surface internal misalignments.	Saw the framework as a vehicle for critique and organizational change, beyond external reporting.
P-06	“When talking to the business unit, the ‘social’ part gets fuzzy. This makes it easier to explain.”	Appreciated clarity in translating CSR intent, especially in ESG-driven internal dialogues.
P-07	“If I propose the project using this framework, they’ll think I really thought it through.” Focused more on how ideas are perceived than their content.	Valued the framework as a credibility signal—less for its content than for the narrative structure it enables.
P-08	“It’s working fine as it is. I don’t want it to get more complicated.” Showed mild interest when framed as industry knowledge, not critique.	Initially resistant, but became receptive when the tool was framed as shared practice rather than change pressure.

5.3. Summary of Key Findings

The feedback gathered through this method led to the development of a six-part typology of practitioner mindsets. These personas are not static “types,” but indicative stances toward CSR—shaped by personal experience, organizational context, and each individual's perceived

dissonance with the status quo. Each reveals a distinct way the framework may be engaged: as a mirror, a catalyst, or a legitimizing resource.

Rather than offering a universal evaluation rubric, this typology invites situated reflection. It suggests that meaningful CSR transformation does not hinge on positional authority, but on interpretive stance and reflective capacity. Table 5.1 summarizes the six identified orientations and their relationship to the proposed framework:

Table 5-3 Practitioner Mindsets and Framework Engagement

Persona	Core Orientation	Framework Use
Introspective Learner	Seeks clarity on unnoticed disconnects and personal alignment	Uses framework to reflect on purpose and stakeholder landscape
Embodied Practitioner	Operates from experience; not always aware of transferable insight	Gains vocabulary to externalize and share implicit knowledge
Reformist Insider	Disillusioned with performative CSR; desires accountability	Applies framework as critique tool and legacy disruptor
Pragmatic Bridge-BUILDER	Strategically anticipates ESG trends and internal change	Aligns CSR logic across evolving business narratives
Organizational Mediator	Negotiates across departments; faces proposal-format mismatches	Uses framework as persuasive structure for cross-functional engagement
Confident Defender	Satisfied with status quo; sensitive to critique	May engage if framed as contextual contribution rather than evaluation

To evaluate how this typology intersects with the hypotheses underpinning the framework, a comparative matrix was created. The hypotheses were grouped by toolkit layers—design prompts, stakeholder engagement mapping, impact tracking, narrative framing, and risk identification. Each persona’s response was analyzed against these dimensions, revealing areas of resonance, extension, or complication.

For example, the Introspective Learner affirmed the hypothesis that naming and mapping elements of CSR provoke ethical reexamination. Questions around project alignment and stakeholder legitimacy triggered personal reflection and a desire for recalibration. In contrast, the Embodied Practitioner extended the hypothesis that narrative scaffolds can unlock tacit insight—but only when language remains emotionally attuned and accessible.

The Reformist Insider complicated the framework’s tone: while valuing its ethical ambition, they sought bolder mechanisms for accountability. Their feedback revealed a tension within the hypothesis itself—between usability and the need for disruption. The Pragmatic Bridge-Builder, meanwhile, viewed the framework through a strategic lens, confirming the hypothesis that CSR tools surface transformation gaps—but occasionally sidelining emotional resonance for internal positioning.

The Organizational Mediator validated the importance of structured communication prompts, particularly for navigating internal silos. Their experience affirmed the toolkit's hypothesis that relational friction stems not only from values but from mismatched formats and timing. Finally, the Confident Defender revealed a key conditional insight: even resistant practitioners may engage if tools are framed as sectorally useful rather than personally evaluative—underscoring the hypothesis that emotional safety mediates tool uptake.

Table 5-4 Practitioner Typologies Evaluated Against Toolkit Hypotheses

Persona	Supported Hypotheses	Tension / Complication	Analytical Insight
Introspective Learner	- Project naming and mission mapping trigger ethical reflection - Absence in stakeholder logic invites realignment	May hesitate at vague prompts; benefits from gentle structure and emotionally attuned phrasing	Toolkit validates reflection as a diagnostic mirror, not just a planning aid
Embodied Practitioner	- Tacit experience can be externalized through storytelling - Lived practice benefits from co-authored vocabulary scaffolding	May resist abstraction or theory unless linked to grounded examples	Narrative scaffolds help translate intuitive wisdom into sharable frameworks
Reformist Insider	- Barriers elicit critique of legacy CSR - Stakeholder misalignment prompts system-level reflection	May desire stronger language on institutional accountability	Ethical tension is an invitation for disruption—not just documentation
Pragmatic Bridge-Builder	- Strategic gaps become visible through phase and impact prompts	May sideline emotional nuance in favor of operational clarity	Toolkit supports transformation initiatives—effective

	- Tool aids ESG alignment		in corporate change efforts
Organizational Mediator	- Proposal formats influence uptake - Communication scaffolds ease relational burden	May feel over-responsible for translation; toolkit helps but cannot resolve structural asymmetry alone	Confirms toolkit's role in supporting cross-silo storytelling and relational persuasion
Confident Defender	- Risk and timing prompts surface discomfort - Emotional safety influences willingness to engage	May disengage if tool feels evaluative; needs sectoral framing and trust-building approach	Entry depends on framing; affirming utility requires tone-sensitive design

Collectively, these findings suggest that the stakeholder engagement framework operates less as a static model and more as a relational diagnostic—one that adapts in tone and utility depending on the interpretive stance of the user. The typology underscores a broader insight: change in CSR does not begin with systems, but with how people see, interpret, and relate to those systems.

When reflection is made tangible, even long-held assumptions can shift. And when practitioners are offered language and structure to examine—not perform—their ethical logic, new forms of ownership and collaboration become possible. The findings support the value of design-led, language-sensitive tools in catalyzing ethical, inclusive, and context-resonant social contribution.

5.4. Interpreting the Framework as Dialogic Intervention

While this study set out to develop a stakeholder engagement framework, what ultimately emerged was not only a tool for planning but a relational instrument for sensemaking. Practitioner responses indicated that the framework prompted users to confront areas of vagueness, habitual omission, or misalignment within their CSR logic. In doing so, the tool transcended its intended function as a procedural aid—it became an invitation to reflect, reframe, and re-narrate.

Importantly, participants did not treat the framework as a task to complete but as a lens through which to observe their own limitations or tensions. Those unable to “fill in” certain parts found that absence itself to be illuminating. Rather than triggering defensiveness, the structure of the framework opened space for exploratory engagement. As such, its primary affordance may lie less in codifying practice, and more in catalyzing narrative accountability.

This section argues that the framework served three key dialogic functions:

1. **Revealing Discrepancies Between Stated and Enacted Values**
Several participants discovered inconsistencies between their CSR intentions and the structures within which they operated. This dissonance—made visible through incomplete prompts or confused mapping—surfaced otherwise tacit tensions.
2. **Redistributing Reflexive Agency**
The framework enabled not only individual insight, but also helped middle managers and implementers articulate strategic gaps to senior stakeholders. By externalizing logic through design, it redistributed discursive power within CSR hierarchies.
3. **Supporting Ethically Aligned Decision-Making**
Perhaps most importantly, the framework prompted users to consider *who is centered, who is consulted, and how meaning is created*—bringing ethics, narrative, and accountability into strategic alignment.

In this sense, the framework functioned less as a diagnostic instrument and more as a relational ethics device—a scaffold for re-authoring CSR in language that reconnects it to people, values, and intention. Its capacity to initiate these kinds of conversations may prove as valuable as any practical implementation pathway.

5.5. Theoretical Contributions

This study contributes to an evolving strand of CSR literature that views responsibility not as a set of codified standards, but as a dynamic, situated practice shaped by discourse, power, and relational complexity. Traditional CSR frameworks often emphasize outcome measurement, risk

mitigation, or regulatory compliance. While valuable, such approaches can obscure the interpretive labor that practitioners engage in daily—the ethical and strategic navigation of tensions, silences, and competing stakeholder narratives.

First, this research advances a narrative and relational interpretation of CSR. By treating CSR as a space of meaning-making, rather than a domain of technical implementation, the study aligns with scholars who frame responsibility as a dialogic process (e.g., Freeman et al., 2021; Sorsa & Kohvakka, 2020). The proposed framework foregrounds storytelling, reflection, and voice—not as peripheral soft skills, but as essential scaffolds for ethical responsiveness and stakeholder alignment.

Second, the research expands stakeholder theory by emphasizing sensemaking and discursive multiplicity. The emergence of distinct practitioner mindsets illustrates that stakeholders (internal and external) are not static categories, but interpretive actors with differing relationships to CSR discourse. The typology presented in Section 5.1 contributes a practitioner-centered lens to stakeholder theory—highlighting how power, identity, and emotional orientation shape the enactment of responsibility within and across institutions.

Third, drawing from design thinking, the framework bridges ethical theory and practical toolmaking. Unlike prescriptive models that attempt to “solve” CSR, the tool developed here fosters ethical navigation—encouraging users to identify tensions, engage in reflective improvisation, and remain alert to shifting stakeholder ecologies. The framework functions as an applied ethics device—what Schön (1983) might call a “generative metaphor”—provoking new understanding through structured reflection.

Collectively, these contributions position CSR not as a closed system, but as a living field of negotiation—where alignment must be continuously constructed, contested, and re-narrated. This study offers not only a vocabulary for that process, but a designable surface where ethics, voice, and strategy might co-evolve.

5.6. Practical Contributions

While this research is grounded in conceptual inquiry, its insights are fundamentally practice-driven. The stakeholder engagement framework developed in this study responds to a recurring tension voiced across practitioner interviews: that CSR initiatives too often struggle with internal alignment, vague stakeholder logic, and symbolic enactment. By offering a structured, dialogic tool, this study contributes not just to thinking about CSR differently, but to doing it differently.

First, the framework supports practitioners in navigating real-time ambiguity. Rather than prescribing a linear plan, the tool prompts reflection at key decision points—encouraging users

to surface latent assumptions, clarify relationships, and confront unresolved tensions. This empowers implementers, especially middle managers or cross-functional leads, to move beyond procedural logic and toward more reflective, context-aware practice.

Second, the framework operates as a communication bridge. Several participants noted that CSR proposals often falter not on intent, but on articulation—particularly when engaging senior leadership. The structured prompts (e.g., stakeholder mapping, impact anticipation, business alignment) allow users to translate complex intentions into formats that resonate with business protocols. In doing so, the tool facilitates internal legitimacy for socially impactful ideas.

Third, the typology of practitioner mindsets generated through this research provides a foundation for targeted training, internal advocacy, or design workshops. Different personas may engage with the framework for different reasons: to unlock intuition, to build strategy, to challenge symbolic habits, or to ease friction across roles. Recognizing these differentiated entry points allows CSR capacity-building to be more human-centered and psychologically attuned.

Fourth, the framework aligns with evolving reporting mandates and ESG discourse by embedding reflection on social impact, voice equity, and relational accountability. As non-financial disclosure becomes more rigorous, organizations require tools that don't simply collect data, but illuminate how and why decisions are made. This framework scaffolds that inquiry from within.

Taken together, these contributions suggest that the framework is not merely an assessment grid—it is a conversational infrastructure for inquiry, coordination, and ethical realignment. It helps practitioners “see” CSR not as a department or campaign, but as a living conversation—held across time, across roles, and across contested terrains of meaning.

5.7. Limitations and Future Research

This study was intentionally exploratory and qualitatively grounded, aiming to surface lived experiences and interpretive orientations within CSR practice. While the framework and typology generated valuable insights, several limitations and future possibilities should be acknowledged.

First, the scale and scope of the practitioner engagement were limited. The framework was tested through one-on-one conversations with six individuals, each invited to apply it to a real or proposed project. While this yielded rich narrative feedback, the lack of full artifact collection (due to ethical concerns about sensitive project content) limited comparative analysis across actual framework usage. Further research could explore longitudinal application and revision

cycles—tracking how the same project evolves across time or teams through repeated use of the tool.

Second, the practitioner feedback came from individuals primarily embedded within internal CSR roles or entrepreneurial contexts. Future research could expand the sample to include external stakeholders—such as nonprofit partners, local community members, or beneficiaries of CSR programming. Doing so would surface discrepancies between internal framing and external reception, enriching the framework's potential as a mediating tool.

Third, one participant explicitly suggested testing the framework in a collaborative workshop setting. In this vision, cross-functional participants—including CSR teams, communication leads, and key internal stakeholders—would be invited to co-fill the framework in real time. Such a method would shift the framework from an individual diagnostic tool to a collective sensemaking platform. Future studies could pilot this approach to evaluate how shared language, negotiation, and interdepartmental learning are activated in situ.

Finally, while the framework was received as a welcome departure from compliance-driven approaches, it still presumes a basic level of openness to critical reflection. Its uptake in more hierarchical, KPI-centric organizational cultures may require careful facilitation or adaptation. Exploring cultural, organizational, or regional variations in CSR logic could inform how the framework is translated across diverse contexts.

In sum, this research opens, rather than concludes, a design conversation: one in which responsibility is not standardized, but situated; not measured, but made—together. The next phase of inquiry may not be to refine the tool itself, but to explore the social conditions under which tools become transformative.

5.8. Holding Multiplicity: CSR as Navigational Practice

As the preceding sections have shown, this study offers both conceptual and practical contributions to the evolving discourse of CSR. It surfaces not only typologies and tools, but the tensions, improvisations, and narrative acts that practitioners engage in as they attempt to reconcile purpose, voice, and organizational logic. Yet what remains, perhaps most powerfully, is not a singular conclusion—but a constellation of insights that point toward multiplicity.

Rather than closing with definitive claims, this final section embraces the unresolved—and perhaps unresolvable—dimensions of CSR work. It returns to the field narratives and quiet ethical gestures that inspired this inquiry in the first place, reframing CSR not as a problem to be fixed, but as a terrain to be traveled

What this research has ultimately revealed is not a tidy resolution to the complexities of CSR practice—but the enduring presence of ethical multiplicity. The field stories shared in this study—from rooftop sweet potatoes to upcycled garments quietly resisting commodification—reflect more than quirks of individual projects. They address the deeper dilemma facing practitioners: how to act meaningfully in a world where sustainability is fragmented, contested, and viewed through diverging lenses.

The proposed framework does not seek to standardize moral certainty. Rather, its contribution may lie in offering a structured space for conversation—a practical middle ground where differing interpretations can be held, named, and negotiated. It becomes not just a blueprint for implementation, but an invitation to ongoing reflection.

In this sense, CSR is reframed not as a fixed destination, but as a navigational practice—one that requires attentiveness, humility, and the tools to travel across ethical terrain with others. The framework proposed here may not solve every tension, but it offers what practitioners most often asked for: clarity, coherence, and an honest place to begin.

6. Conclusion and Looking Forward

6.1. Revisiting the Research Aims and Path Taken

This research began with the intention to explore how Corporate Social Responsibility (CSR) might be reimagined—not as a fixed obligation, but as a reflective and relational practice. The central question asked: How might practitioners more thoughtfully navigate CSR as a space of alignment between purpose, stakeholder voice, and lived organizational values?

Frustrated by the gap between strategy and everyday implementation, the study took up design thinking as both a mindset and a method—emphasizing iteration, empathy, and systems awareness. The goal was not to produce a prescriptive model, but to prototype a flexible framework that could surface real-world tensions, support conversation, and scaffold ethical clarity across roles.

This approach led to the development of a stakeholder engagement tool: a series of prompts designed less to be “filled out” than to be engaged with. The act of applying the tool became the method itself. Through semi-structured interviews with six practitioners, the framework revealed not just what people knew—but what they questioned, what they avoided, and what they instinctively sensed but could not yet articulate.

As such, the research path became increasingly dialogic and reflective. Practitioner responses did not simply evaluate the tool’s content—they exposed the tacit beliefs, organizational habits, and emotional undertones that shape CSR in practice. Typologies emerged not as categories, but as ways of seeing: each pointing to different relationships with complexity, voice, and institutional change.

Looking back, this thesis is not just a study of CSR practice, but an experiment in designing for reflection. The most meaningful insights surfaced not from answers given, but from the space the tool opened up—where people could pause, reconsider, and reimagine. The remainder of this chapter explores what those openings might mean for theory, practice, and the broader work of navigating responsibility in uncertain times.

6.2. Contribution in Context

This thesis contributes to an evolving dialogue within CSR studies—one that calls for a shift from standardized metrics and top-down directives to reflexive, context-sensitive practice. Much of the existing literature has tended to frame CSR through external mandates (e.g., ESG regulations, sustainability reporting) or managerial imperatives (e.g., brand alignment, risk reduction). While these lenses remain relevant, they often fail to account for the narrative, emotional, and relational labor involved in bringing CSR to life on the ground.

In this context, the study’s contribution is twofold: it offers both a tangible framework for action, and a fresh vocabulary for reflection. The stakeholder engagement tool developed here is not designed to replace existing CSR strategies but to deepen and humanize them—making visible the decisions, tensions, and relationships that underlie even the most polished initiatives. By inviting users to slow down and engage with questions they might normally bypass, the framework acts as a soft intervention—practical in format, but philosophical in function.

This work also positions design thinking not only as a method for innovation, but as a form of ethical inquiry. By prototyping, iterating, and responding to user feedback, the study demonstrates how frameworks can be used to make invisible dilemmas more discussable—and therefore, more navigable. In doing so, it bridges conceptual thinking and lived organizational realities.

The typology developed through practitioner interviews adds a further contribution: it reframes resistance, intuition, or confusion not as implementation “failures,” but as signals of deeper interpretive postures toward CSR. It emphasizes that how people make sense of responsibility matters just as much as what they do with it.

Ultimately, this study offers a contribution in tone and texture as much as theory. It seeks to soften the edges of how CSR is often performed—making room for hesitation, care, and multiplicity in a domain frequently driven by compliance and clarity. In that sense, the work is not only about corporate responsibility—it is an invitation to shared responsibility, where tools foster not just action, but understanding.

6.3. Implications Beyond CSR

Although this study was anchored in the domain of Corporate Social Responsibility, the values and practices explored here resonate well beyond the CSR field. At its core, the framework invites reflection on alignment, voice, and ethical responsibility—challenges not exclusive to CSR, but central to any context where people, institutions, and impact intersect.

In this light, the framework can be seen as a portable reflective infrastructure. Its core design—prompting users to make stakeholder assumptions explicit, revisit purpose, and consider relational coherence—could support meaningful change in adjacent areas such as:

- Social Innovation and Nonprofit Strategy

Leaders in mission-driven fields often face similar tensions between intent, impact, and legitimacy. The framework may help these practitioners surface blind spots, engage community voice, and balance internal values with external expectations.

- Public Policy and Program Design

In policymaking, stakeholders are numerous and often unevenly heard. A reflection-based tool that maps influence, alignment, and narrative framing could enhance participatory processes and ethical scrutiny.

- Cross-Sector Partnerships and Design Research

Multistakeholder collaborations frequently struggle with differing vocabularies, value systems, and timeframes. This framework offers a shared language for negotiating complexity—particularly when outcomes are ambiguous or emergent.

- Organizational Learning and Leadership Development

As reflective practice becomes central to leadership education, the tool could be adapted as a training mechanism—helping participants inquire into their assumptions and learn to navigate competing demands with greater clarity and care.

These potential applications signal a broader shift in how we think about tools: not only as instruments for efficiency, but as invitations for dialogue. In this way, the study contributes to emerging conversations on ethics-in-action, systems design, and socially attuned inquiry—fields united by a desire to move beyond problem-solving toward shared sensemaking.

6.4. Personal Learning and Researcher Reflexivity

Throughout this research, I was often reminded that frameworks don't just reveal systems—they reveal people. What I set out to study in others eventually turned inward, challenging my own assumptions about responsibility, clarity, and what it means to invite someone into reflective work.

I began this project with a clear desire: to create a tool that would help CSR practitioners bridge gaps between intent and practice. But as the conversations unfolded, I realized that design does not simply produce outcomes—it shapes relationships. The way a tool is introduced, the

tone in which a question is asked, the space made for not knowing—all of these things matter. Reflection cannot be forced. It must be gently held, and often, co-created.

As a researcher, I learned to attend to emotional undercurrents: the discomfort when a prompt felt too abstract, the quiet nod when someone recognized a pattern they hadn't yet named. I learned to sit with ambiguity—not as failure, but as a valid part of sensemaking. Rather than chasing neat categories, I leaned into the messiness of real-world experience: the false starts, hesitations, and moments of pause that often carried the most insight.

This research also deepened my belief that clarity and care are not opposites. Asking difficult questions—about who is heard, who is erased, and how power flows through narratives—can be an act of generosity when done with humility. It taught me that design is not just about structure; it is about offering others the chance to feel seen, equipped, and invited.

In the end, this thesis reflects more than academic findings. It reflects a practice of listening—slowly, imperfectly, and with growing respect for the people who carry out CSR not because it is easy, but because they believe it still matters.

6.5. Conclusion

This study began by questioning how CSR might be engaged more meaningfully—not through standardized procedures alone, but through the lived narratives of those who practice it. By tracing the structural and relational barriers that complicate CSR implementation, and exploring the untapped potential of narrative-based approaches, the research reframes CSR as a dynamic space of ethical negotiation and adaptive trust-building.

The proposed Stakeholder Engagement & Storytelling Process offers practitioners a flexible tool for clarifying purpose, surfacing hidden assumptions, and cultivating sustained relationships with diverse stakeholders. While preliminary findings affirm its effectiveness, especially among those most attuned to current CSR limitations, further research is needed to expand its application across contexts and organizational cultures.

Ultimately, this thesis invites a shift from CSR as performance to CSR as presence—where storytelling becomes a method for ethical reflection, emotional resonance, and collective responsibility. In embracing narrative as practice, CSR professionals may begin to reconnect corporate intention with social imagination, generating shared meaning not just as output, but as ongoing relation.

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Appendix

Appendix A: CSR Stakeholder Engagement & Storytelling Framework

CSR Stakeholder Engagement & Storytelling Framework

This worksheet is designed to support CSR practitioners in reflecting on and communicating the deeper purpose, design, and stakeholder dynamics of their projects. It is part of the CSR Stakeholder Engagement & Storytelling Framework, which emphasizes relational clarity, ethical dialogue, and narrative co-creation.

The sheet can be used in:

- Project planning sessions to align goals with company values
- Team workshops to surface assumptions and clarify stakeholder roles
- Internal reporting to articulate social impact and engagement strategies
- Cross-departmental dialogue to foster shared understanding and trust

Each section invites you to move beyond technical checklists and engage with the why, who, and how of your CSR work.

You can fill it out individually, in pairs, or as a team—then use it as a springboard for deeper conversation, design iteration, or storytelling development.

This is not just a form—it's a relational tool. Let it help you listen, reflect, and build with intention.

1. Project Overview

Project Name:	
Company Mission & Purpose Alignment:	
Project Objectives:	
Current Phase of the Project:	
Intended Social Impact:	

Step 2: Identify & Evaluate Stakeholders

This section helps you assess how different stakeholder groups are currently engaged, how you hope to engage them, and what communication strategies or barriers may affect that process. Use this sheet to surface gaps, clarify intentions, and design more inclusive engagement.

Stakeholder Group	Current Engagement Level	Desired Engagement Level	Required Communication Approach	Barriers to Engagement
	(e.g., low, moderate, high)	(e.g., inform, consult, co-create)	(e.g., formal reports, dialogue sessions, storytelling)	(e.g., access, trust, language, timing)
Employees				
Board Members				
Business Units				
Local Communities				
Investors				
NGOs				
Government / Regulators				

Step 3: Mapping Positive & Negative Impact		
Use this section to reflect on the anticipated effects of your CSR project—both the benefits you hope to achieve and the risks or tensions that may arise. This helps ensure that impact is considered not just in outcomes, but in relationships and timeframes.		
Item	Prompt / Description	Answer
Short-Term Benefits	What immediate gains or improvements are expected? (e.g., visibility, morale, partnerships)	
Long-Term Impact	What lasting changes or contributions do you hope to see? (e.g., trust-building, systemic shifts, cultural transformation)	
Potential Risks / Challenges	What unintended consequences, ethical tensions, or practical barriers might emerge? Who might be excluded or burdened?	

Step 4: Feedback Loop & Stakeholder Collaboration		
This following five-step process helps CSR practitioners embed meaningful, ongoing feedback into their projects. It supports ethical responsiveness, trust-building, and adaptive design—ensuring that stakeholder voices shape both the journey and the outcome.		
1. Stakeholder Engagement -Designing Feedback loop 2. First Project Adjustment – Integrate feedback. 3. Pilot Implementation & Monitoring – Observe stakeholder reactions. 4. Ongoing Stakeholder Check-Ins – Gather continuous feedback. 5. Final Adjustments & Commitments – Implement long-term changes.		
1.Designing Feedback Loops		

This section helps you plan for ongoing dialogue with stakeholders throughout the project lifecycle. It encourages intentional listening, adaptive learning, and trust-building—so that engagement is not just one-way, but reciprocal and evolving.		
Item	Prompt / Description	Answer
Feedback Sources	Who will you listen to throughout the project? (e.g., employees, community members, partners)	
Timing & Frequency	When and how often will feedback be gathered? (e.g., monthly check-ins, post-event surveys, informal conversations)	
Methods & Channels	What tools or formats will you use? (e.g., interviews, workshops, digital platforms, storytelling sessions)	
Integration Strategy	How will feedback be reflected in project decisions or adjustments? Who will be responsible for acting on it?	
Trust & Transparency Measures	How will you communicate back to stakeholders about what was heard and how it was used?	

Step 5: Storytelling Canvas

Use this storytelling formula to communicate your CSR project in a way that is clear, compelling, and grounded in stakeholder realities. Whether you're preparing a presentation, writing a report, or facilitating dialogue, this structure helps you connect purpose to impact.

☒ Storytelling Canvas

Element	Prompt / Description	Answer
1. Problem	What social issue, ethical tension, or business challenge does this project address? Why does it matter now?	
2. Stakeholders	Who is affected by this issue or project? What are their concerns, needs, or hopes?	
3. Action	What CSR strategies or interventions are being implemented? What choices were made, and why?	
4. Transformation	What real-world change is occurring? How are relationships, systems, or perceptions shifting?	
5. Call to Action	How can others engage, support, or carry this work forward? What invitation or commitment closes the story?	

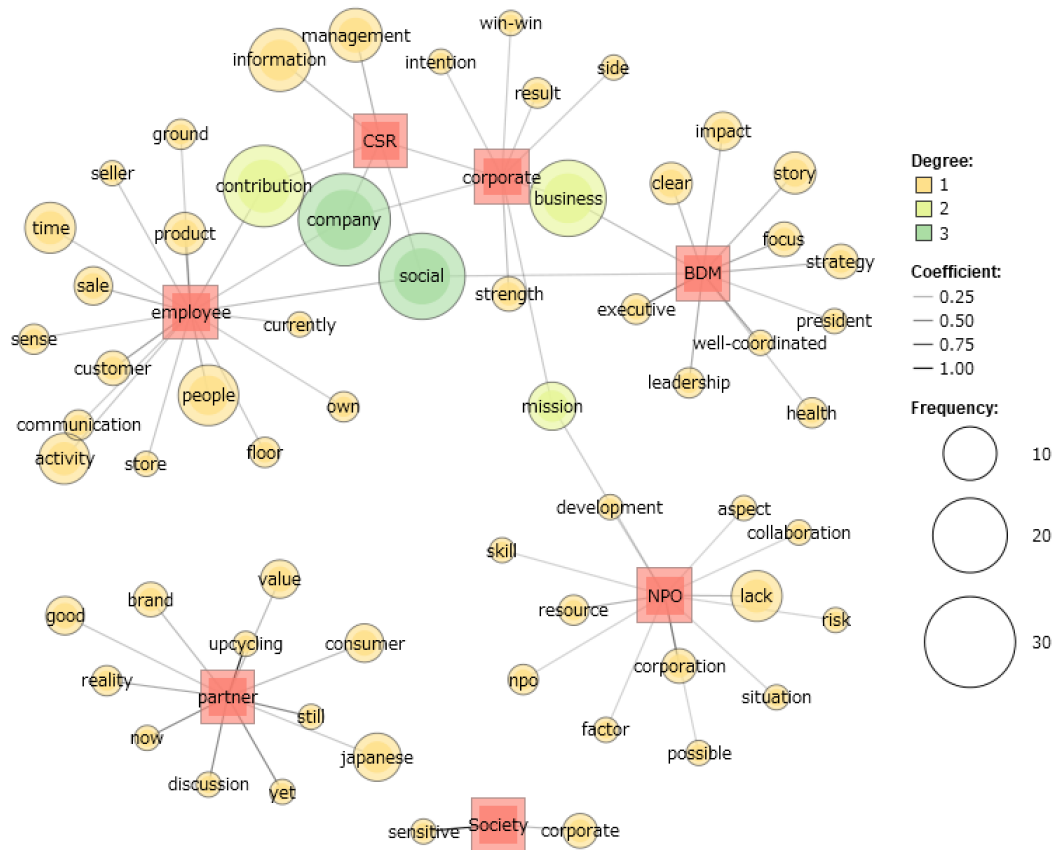
Step 6. CSR Risk & Timing Matrix: Anticipating Narrative Friction

Use this matrix to assess potential risks before launching or communicating your CSR initiative.

Each factor invites reflection on perception, timing, and ethical positioning—so that your efforts are not only well-intentioned, but well-received.

Risk Factor	Key Assessment Question	Answer	Potential Impact	Recommended Action
Public Sentiment	Are there active social movements or cultural tensions influencing perception?			
Activism & Opposition	Are advocacy groups scrutinizing corporate involvement in this space?			
Geopolitical Exposure	Are global operations connected to contested human rights or political dynamics?			
Industry Reputation	Has the broader sector faced scrutiny for systemic ethical lapses?			
Timing Sensitivity	Does timing clash with major political or cultural events (e.g., elections, protests)?			
Internal Readiness	Are systems in place to demonstrate measurable and credible CSR impact?			

Appendix B



Co-Occurrence Mapping via KH Coder

To examine how practitioners narrate the current and aspirational states of CSR, a sentence-level classification was performed across all interview transcripts. Each sentence was tagged according to its role in the CSR, using these categories as external variables. Using KH Coder, a text analysis tool, I conducted a co-occurrence analysis that visualized semantic proximity, frequency, and conceptual clusters within each category.

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This thesis is not only an academic contribution—it is a relational offering. May it support more inclusive, trust-based CSR practices in motion.