

THE CORPORATE SOCIAL RESPONSIBILITY MANAGER MAP

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Abstract

This article outlines the profile of ninety managers directly involved in Corporate Social Responsibility activities (CSR Managers) in Italian firms. It presents an analysis of the organisational position, educational background and activities of these professionals. The results suggest that CSR managers: 1) have a growing relevance in the firm; 2) are predominantly existing members of the organization; 3) have principally a business management educational background; 4) play a key role in supporting senior management and improving stakeholder engagement. It emerges that CSR managers are supporting senior management in different manners. The “CSR Manager Map” allows for the identification of four types of CSR manager: (1) Specialist; (2) Generalist; (3) Process oriented; (4) External oriented.

Keywords: Corporate Social Responsibility; Manager; Stakeholder Engagement; Stakeholder view.

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1. Introduction

The proposition that firms are responsible for the effects produced by their activities on stakeholders and society is becoming extensive year by year. The Corporate Social Responsibility (CSR) represents a new strategic issue for executives and academics. There is a widespread acknowledgement that CSR can take a variety of forms, and significant efforts have been devoted to developing theoretical frameworks vis-à-vis CSR issues and practices. Currently, this effort is surrounded by much the same ambiguity as it was 30 years ago (Sethi, 1979, Waddock, 2004). Together with the normative CSR theory development, academics in recent years have also manifested a greater interest in implementation issues. This new interest calls for a better understanding about the mode, tools and people engaged in the integration of CSR in strategy (Verschoor, 2006). Although the interest is intensified, there is a lack of research which describes the features of those functionaries who support the introduction of CSR into the corporate management structure.

Interest in CSR has spawned a new generation of manager: the “Corporate Responsibility Managers” (CSR managers). They support senior management in implementing the new conception of the firm, and they facilitate leadership’s reorientation of corporate culture, values, strategy, systems and tools in accordance with stakeholder view.

This research analyzes 90 Italian CSR managers to identify their characteristics and the activities they perform. By utilizing a cluster analysis based on the type and number of CSR issues that a given manager

implements it proposes the “CSR Manager Map”, a typology of the different CSR managers.

2. Theoretical framework

In recent years we have witnessed in literature the idea that stakeholders are relevant to business competitiveness (Van De Ven, Jeurissen, 2005), and have seen the stakeholder view become part of the wider theory of the firms (McWilliams, Siegel, 2001, Post, Preston & Sauter-Sachs, 2002).

There is an acknowledgement that the quality of its relations determines the firms’ power to generate long term wealth (Nelson, 2002). The normative reasons for CSR (Reynolds, Schultz & Hekman, 2006) and this relation between stakeholder management and competitiveness (De Man, 2005, Gardberg, Fombrun, 2006) have stimulated broad corporate engagement in CSR practices. The choice to manage a firm in accordance with the stakeholder view transforms the business concept and leads to changes in company decision-making, processes and activities (Robins, 2006).

2.1. The CSR manager’s functions in CSR implementation

CSR represents a renovation, more or less profound, in the firm’s strategy, processes and activities. This change is based on the direct engagement of senior managers (Reynolds, Schultz & Hekman, 2006) in the implementation of CSR in the firm (Smith, 2003). It thus becomes necessary to identify a leader of the team that supports the senior managers who conduct this change. The CSR manager fulfils this role. He or

she has the responsibility to support the executives' new management conception that can potentially impact on all firm's elements. The amplitude of the effects of CSR implementation requires that the CSR manager cover three roles (Figure 1):

- (1) the sensor of social and environmental changes;
- (2) the integrator of those engaged in the CSR implementation team;
- (3) the expert in CSR issues and practices.

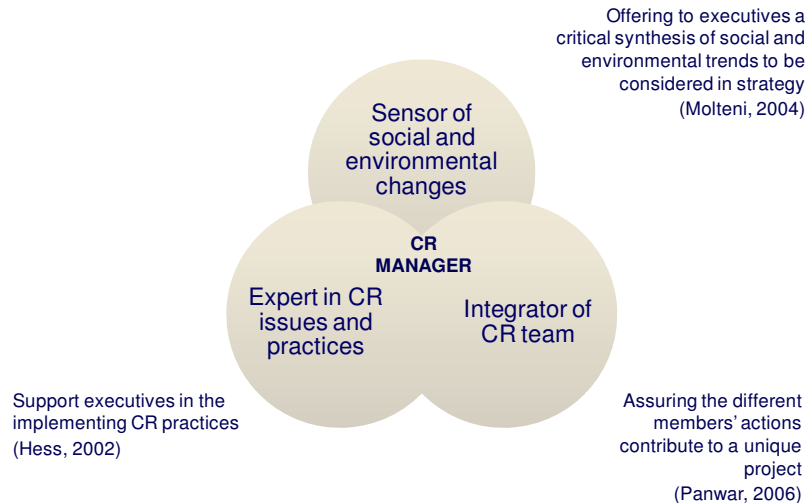


Figure 1. The CSR manager's critical features

2.1.1 The sensor of social and environmental changes

The CSR manager weighs sustainability issues in decision making and aids strategy makers in thinking about their industries ongoing social and environmental trends. The manager has to collaborate with the board and CEO in strategy development (Molteni, 2006). His contribution consists in offering a synthetic judgment of those social and environmental trends to be considered among the strategic variables. To monitor these social and environmental trends the CSR manager has to be involved in engagement activities and possess a proficiency in conducting a continuous dialogue with stakeholders (O'Dwyer, 2005).

2.1.2 The integrator of the CSR implementation team

The CSR manager provides the cohesion between the multiple internal actors involved in CSR implementation. He or she assures that diverse members of the firm contribute to a unique strategic plan (Panwar et al., 2006). The implementation path requires a team composed of experts from each of the firm's functions that work in close contact with the senior management. The CSR manager assures that the implementation process is efficient and in line with the executives' strategy (Elkington, Emerson & Beloe, 2006). To do this the CSR manager collaborates with people from a large range of functions and with different educational background, and he or she needs to maintain cohesion between a large range of people work in the firm.

2.1.3 The expert in CSR practices

The CSR manager needs to be an expert in those practices which translate into expressions of responsibility toward stakeholders and community (Hess, Rogovsky & Dunfee, 2002). He or she has the competence to manage multiple CSR issues or practices. The issues dealt with depend upon individual corporate strategy. They are analyzed in the next paragraph.

2.2. The CSR manager's tasks

A large range of new tools and practices have emerged as direct expressions of CSR. The presentation of an exhaustive list of practices regarding the responsibility of a corporation in society appears a difficult charge. Every single CSR implementation case has to fit the firm's strategy and nexus of stakeholders. Consequently these practices are often creative and comprise a unique solution. A limited list seems inadequate to define the CSR manager's activities, but a classification of the CSR manager's tasks by universally recognized categories of CSR issues is possible. (Thorne McAlister, Ferrell & Ferrell, 2005). Those CSR issues are:

- (1) the integration of CSR in strategy and decision-making;
- (2) the extension of corporate governance;
- (3) responsible supply chain management;
- (4) social accountability;
- (5) socially responsible investing;
- (6) philanthropy and business in the community;
- (7) environmental management;
- (8) corporate welfare.

2.2.1. The integration of CSR in strategy and decision-making

The CSR manager's primary task is to assist senior management in integrating CSR into corporate strategy, and to present an assessment of stakeholder claims in decision-making. CSR consists in a new notion of business that introduces the adherence to a strategy based on the equilibrium between economic, social and environmental performance (Elkington, Emerson & Beloe, 2006). This adherence influences the firm's competitiveness and can lead to the reconsidering of corporate mission, values and the entire strategy framework. The CSR manager assists the senior management in the definition of a strategy aimed at bridging the existent gap between stakeholders' expectations and the organization (Wartick, Mahon, 1994) and at facilitating corporate response to threats or opportunities. He or she contributes to the development of a new approach, and moving toward a synthesis in stakeholder satisfaction where engagement is the essential condition in the development of a new, stakeholder inclusive strategy. The continual affirmation of the unavoidability of stakeholder engagement is at the fulcrum of the CSR manager's job. From a normative point of view stakeholder engagement is indispensable because of those legitimate stakeholders' interests that give them the moral right to managerial attention (Post, Preston & Sauter-Sachs, 2002). This means that the CSR manager has to favour the weighting of decisions according to both the stakeholders' salience while also taking into consideration the interests of multiple stakeholders (Mitchell, Agle & Wood, 1997). In accord with the instrumental approach, the CSR manager introduces a stakeholder engagement based approach the impact they have on firm's success (Frooman, 1999).

2.2.2 The extension of corporate governance

The redefinition of the firm through stakeholder engagement calls for an extension in the interests considered by corporate governance. The change in corporate fundamentals renders obsolete the traditional corporate governance principle: to assure shareholders (principal) a sufficient guaranty on their investments by managers (agent) (Shleifer, Vishny, 1997). The introduction of CSR forces the company to recognize that the stakeholders for whom it is responsible can be more extensive. (Hemphill, 2004). This extension of responsibility redefines corporate governance, moving it from the traditional mechanism of the principal-agent relationship to the new rules of the firm-stakeholder relationship. In accordance with legal frameworks the CSR manager's task is to facilitate the design of an "owner model" of enlarged corporate governance. This is done by integrating different stakeholders' claims both in a representative democracy – the election of members of the board of directors– and a participative democracy – a management in which stakeholders are involved in

decision making. The CSR manager can introduce tools like the ethical code, social internal auditing, an ethical committee, an ethical officer or he or she can conceive new corporate governance tools.

2.2.3 Social accountability

Social accountability involves the collection and disclosure of independent measures of social, environmental and economic performance (Elkington, 1997). Accountability is not wholly coherent area or activity, but could be understood as "the preparation and publication of an account about an organisation's social, environmental, employee, community, customer and other stakeholder interactions and activities, and, where possible, the consequences of those interaction and activities" (Gray, 2000).

The CSR manager helps senior managers to interpret social accountability as a new form of transparency which educates the stakeholder and, in this way, enables a more participative democratic form of governance (Owen et al., 2000). The CSR manager contributes to the design of a system of key performance indicators, but principally he or she structures a dialogic process that empowers stakeholders to hold organisations accountable for actions impacting directly on their lives (O'Dwyer, 2005).

The CSR manager's accountability task is to introduce a formal mechanism through which stakeholders might be assured a voice that could influence decision making (Kerr, 2004). At the same time the CSR manager has to recognize the difficulties in assuring adequate stakeholder representation and try to reduce the heterogeneity of expectations. He or she has to develop meaningful participation (Unerman, Bennett, 2004), and move from mono-directional communication to an accountability that fosters the interaction between stakeholder groups (Thomson, Bebbington, 2005).

2.2.4 Socially responsible investing

We can define SRI as "the process of integrating personal values and societal concerns into investment decision making" (Schueth, 2003). In the '90s socially responsible investing (SRI) became a style of investment that involved a relevant number of firms, persons and capital. It represents an opportunity for profitable investment (Sethi, 2005). SRI basically consists in the facing of two problems:

- (1) a financing problem consisting in the necessity of mirroring personal values and societal concerns to attract the socially responsible investment (Schueth, 2003);
- (2) an investment problem consisting in the assurance that the investment portfolio of a financial service firm respects a set of social criteria and maximizes profitability in turbulent economic times.

The CSR manager's task is to address the financing problem, creating consistency between the CSR implementation process and the SRI criteria and

thus assuring the capacity to attract capital of ethical investments. In the financial services firms the CSR manager faces the investment problem. He or she has to suggest and support the introduction of policies that insure that the firm's investments are limited to responsible and sustainable companies. The CSR manager also faces the sometimes ambiguous relationship between profitability and ethical investments. He or she has to continuously demonstrate the benefits of SRI (Kurtz, 1997, Statman, 2000).

2.2.5 Philanthropy and business in the community

Philanthropic activities represent a discretionary manifestation of CSR that it is not an explicit exchange of value between two parties but, rather, a transfer of wealth from one party to another. The CSR manager's task is to guide the philanthropic activities toward a compromise between disinterested giving and the natural profit interest of business. He or she has to support the implementation of a strategic philanthropy (Post, Waddock, 1995). It means that a CSR manager collaborates with senior management to define a specific strategy to gradually orient these nonreciprocal transfers toward the interest of the firm (Margolis, Walsh, 2003) and to pursue a win-win strategy also in corporate giving. To achieve this objective he or she can suggest actions such as a cause related advertising program to boost a company's reputation (Fombrun, 2005); the use of philanthropy to create differentiation and thus competitive advantage (Porter, Kramer, 2002) or the creation of new business opportunities through the development of innovative services and products (Smith, 1994).

2.2.6 Environmental management

The recent debate on the relationship between environment and business suggests that there are extensive opportunities for business to benefit from environmental investment in regards to profitability (Johnson, Greening, 1999) and the development of competitive advantages. These benefits can be seen as low cost, differentiation or heterogeneous resources (Porter, Van Der Linde, 1995). The firm's assumption of environmental responsibility facilitates the design of an Environmental Strategic Management System. Such a system takes into account the firm's assumption of responsibilities about the externalities the environmental consequences of its activities as well as the growing attention of customers to these issues (Orsato, 2006). The firm's final objective is to satisfy the customers' environmental expectations and obtain a differentiation advantage which can be imitated only with difficulty (Reinhardt, 1999). The firm thus gains those customers that are willing to pay the cost of a product's positive environmental standing.

The CSR manager contributes to ecological sustainability of a business by supporting the

implementation of a management system that combines positive environmental performance and financial performance (Christmann, 2000). The CSR manager is the link between the firm and the professionals and organizations with expertise in environmental management issues. In the case that management decides to access to specific external competences, the CSR manager is the person that coordinates this external network.

2.2.7 Corporate welfare

Corporate welfare is a structured system of actions aimed to improve the general welfare of the workforce. The employee welfare programs haven't a legislative mandate and are aimed at offering a comprehensive health service for employees. Issues such as weight, fitness, nutrition, smoking, dealing with stress, and drug awareness are covered. These programs' benefits consist in the opportunity to reduce the cost of medical insurance, lower the absentee rate due to illness, and lessen turnover (Drennan, Ramsay & Richey, 2006). They offer a corresponding reduction in recruitment and training cost. In addition these programs can contribute to increased productivity (Mitchell, Davis, 2006).

The CSR manager is responsible of the coherence between the CSR strategic objective and workforce management. In this role he or she collaborates with the Human Resources Function. In particular the CSR manager assures that the model developed conforms simultaneously to a number of factors (Davis, Gibson, 1994): the firm's size, administrative structure and history, the availability of services, the rate of current health coverage, the degree of unionization, the physical layout of the plant or office, and the existence of policies and procedures that facilitate or obstruct personal problem identification or resolution.

2.2.8 Responsible supply chain management

Today supply chain management must respond to an array of social and environmental pressures including regulations, consumer demands, and limited resource availability, while at the same time efficiently delivering "the right product at the right time" (Jamison, Murdoch, 2004). This involves the development of distinct operating models, objectives, and new supply chain processes that expand the scope of management to operate in a responsible way (Mamic, 2005).

Along these lines the CSR manager conducts a supply chain review to satisfy stakeholders' environmental and social expectations. He or she has to respect the growing consumer demand for more environmentally friendly and socially responsible products. Those consumers rarely accept the same products with inferior performance, and are, albeit within limits, willing to pay a premium price for social and environmental friendly attributes (Mohr, Webb & Harris, 2001). The CSR manager supports the process of redefining supplier identification

criteria and has to arrive at a model that allows for the coexistence of cost efficiency and responsible supplier behaviour. One of the great challenges the CSR manager faces is to help the supply chain designer manage the tension between the best business practices and environmental, social and labour standards (Jamison, Murdoch, 2004).

The role assigned to the CSR manager consists in supporting the correct implementation of CSR in a firm. Though the relevance of such an activity stimulates interest in this new career, CSR literature has yet to study the features and roles of this emerging profession. This research aims at recognizing the principal features of CSR managers in medium and large Italian firms to better understand their contributions.

3. Methodology

3.1. Sample and data collection

To identify the sample for this study, the Italian Firms that in the recent years have demonstrated efforts in

CSR issues were considered the sample was identified on a non-random basis. A firm to be included in the sample had to meet one of the following three criteria: (1) nominated to the Sodalitas Social Awards – the most important CSR award in Italy – during the years 2003 or 2004; (2) published a Social or Sustainability Report in 2003 and/or 2004; (3) cited in the principal Italian newspaper (Corriere della Sera) or in the principal Italian financial newspaper (Il sole 24 ore) for a CSR best practice in the years 2003 or 2004.

These criteria allowed for the identification of 354 firms that were successively contacted to verify the existence of a CSR manager. Of the 354, 90 took part in the research (25.4%). The CSR managers identified work prevalently in firms that are not publicly traded (72.2%) and that have more than 999 employees (42.2%) (Table 1).

Table 1. The sample

Listed	Employees				Total
	<50	50-250	251-999	>999	
Listed	1	2	2	22	27
Not listed	13	16	17	17	63
Total	14	18	19	39	90

3.2. Variable description and measurement

Data on CSR issues were obtained from a survey directly addressed to each CSR manager. The variables used in the research were the following.

- *official assignment*: presence or absence in the organization of an expressed assignment of responsibility for CSR activities or practices;
- *functional dependence*: the function/person to which the CSR manager reports. The possible function of the direct superior of the CSR manager proposed in the interview were: CEO, General Manager, CFO, Public Relations Director (P.R. Director), Legal Affairs Director, Human Resource Director (H.R. Director), Planning and Control Director and Internal Audit Director.
- *functional collaboration*: the corporate functions which collaborate with the CSR manager in the implementation process of CSR. The alternatives proposed were identical to those proposed regarding functional dependence, but for the exception of the CEO, the collaboration with whom is at the essence of the CSR manager's task.
- *educational background*: the question proposes four types of education: business administration, law, humanities, and a residual category (other).
- *official CSR documentation*: the existence of official documents that express a direct reference to CSR issues. The accuracy of this data was verified directly by the researcher. Documents in question were: mission and vision statements, strategic plans, ethical codes, presentations to financial analysts, marketing and investment policy papers.
- *intensity of stakeholder engagement*: the intensity in a Linkert 5 points scale of the commitment to engage direct stakeholders, associations and experts. Collaborators, customers, institutional investors, shareholders and suppliers were considered direct stakeholders. The category of associations included the community, consumer groups, environmental unions, foundations, human rights defence unions, industrial unions, NGOs, political parties, religious organizations and trade unions. The engagement of experts was explored in relation to academics, consultants and professionals.
- *CSR issues and practices realized*: the involvement of the CSR manager in those engagement issues proposed in the previous paragraph. This reveals a profile of the CSR manager according to a wide range of activities.

In addition to the main features of the CSR manager's the research considered firm related variables to explore the dependence that exists between the firm's characteristics and the CSR

manager's features: the firm's dimension (in accordance with the European Community Recommendation 2003/301/EC of 6th May 2003) and listing or not on the Italian exchange.

3.3. Data analysis

The multi dimensional data obtained by the survey was synthesized in a two-dimensional output space. The map obtained represents the similarity between the vectors of data collected about CSR issues in terms of distance between the respective units located in a fix grid. The "CSR Manager Map" is based on the standard architecture and learning procedure of Kohonen's Self-Organizing Map (SOM) with rumours. The SOM helps us to label the multidimensional data in a two dimensional "virtual" output space, by an activation function based on a city block distance between a weight vector.

The weight vector used to calculate the distances includes four variables: the number of CSR issues in which CSR manager is present in at least one activity or practice (weight 0.40), the engagement in each single CSR issue (weight = 0.10), the number of CSR practices and activities realized by the firm (weight = 0.02) and the engagement in every single CSR practice and activity (0.01). The weight assignment was used to evaluate the CSR managers' engagement in CSR issues, and in this sense, the number and amplitude of CSR issues in which he or she is engaged was considered more relevant than the involvement in individual practices. At the same time intensity of engagement, measured by the number of CSR issues and the number of CSR practices and activities in which the managers is involved and the amplitude of engagement, measured by distance in

each single CSR issue and single CSR practice or activity was considered more relevant.

The SOM establishes the planar coordinates for each firm that, successively, was the basis for the clusters identification. The cluster analysis is based on a four clusters K-means analysis. The clusters identified by this methodology were tested with a hierarchical clustering and the results were consistence with those obtained with K-means.

4. The CSR manager role, an empirical analysis

The research allows for the identification of the trends that define the current features of the CSR manager. The evidence suggests that the modern day CSR manager is a person that:

- (1) has a growing relevance in the firm;
- (2) is identified in an existing member of organization;
- (3) has principally a business and management educational background;
- (4) supports the senior management in coordinating CSR integration in company strategy and in the consequent CSR implementation process;
- (5) promotes stakeholder engagement activities.

The growing relevance

In last five years the number of firms that have decided to have a CSR manager has steadily increased (Figure 2). This trend emerges when observing the increases in the number of firms in the sample that have assigned CSR responsibility to a specific manager. This number passes from seven official assignments in 2000 to thirty-seven in 2005. In particular, in the years from 2002 to 2004, the number of official CSR managers grew with a rate superior to 30% a year.

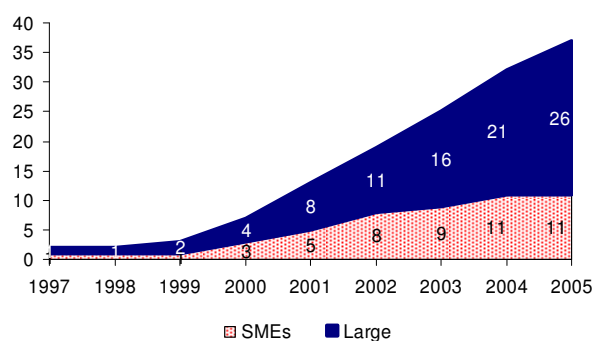


Figure 2. The official CSR managers' assignments by firms' dimension (%)

An existing member of the organization

The CSR manager is prevalently identified from among the people that work in the firm at the time that management decides to implement CSR: 88.2% of the firms analyzed have chosen the CSR manager among the existing members of the organization (Figure 3). This trend is common to both large firms and SMEs. Both prefer an internal CSR manager

rather than recruiting the CSR professional from the outside (90.0% large firms; 87.5% SMEs). This clear preference emerged may be for three different reasons. First, the majority of CSR managers spend only a part of their work time on CSR issues (Figure 4) and thus it is simpler to assign this position to a person that can spend the work time remaining in another way for the company. Second, senior

management consider it important that the CSR manager have a broad understanding of a firm's process, organization and activities, and in this sense is easy to attribute the position to a person that has a

deeper knowledge of organization. Third, currently it exists a restricted number of professionals in the labour market with job experience and specific competences in CSR issues.

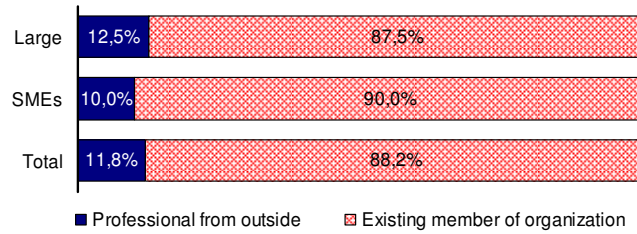


Figure 3. The official CSR managers' assignments by firms' dimension (%)

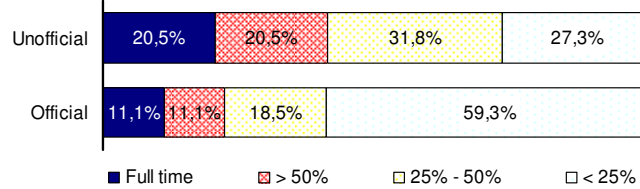


Figure 4. The CSR manager work time spent for CSR issues by firms' dimension (%)

A managerial background

The CSR manager when integrating CSR into company practice is more apt to work from a business (65.1% large firms; 64.3% SMEs) rather than a humanistic educational background (7.0% large firms; 25.0% SMEs) (Figure 5).

This broad diffusion of management background doesn't mean that these managers are approaching CSR implementation exclusively from an instrumental point of view. On the contrary, is possible to affirm that that the wide diffusion of formal business education leads to greater attention to the company benefits inherent in CSR.

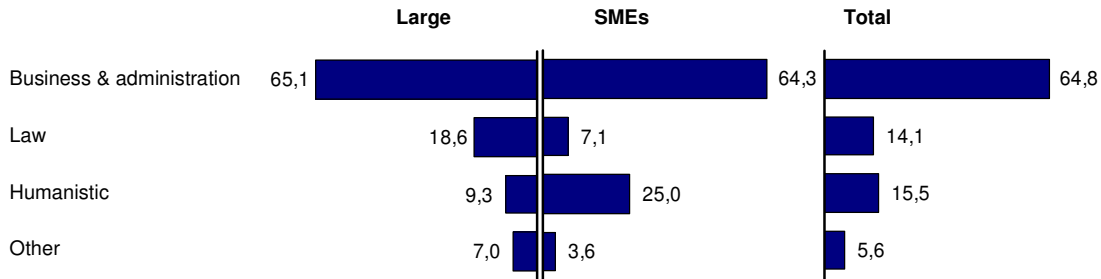


Figure 5. The CSR manager educational background by firms' dimension (%)

A support to senior management in coordinating activities and functions

CSR managers are significantly involved with the executive staff in the CSR implementation process coordinating the various corporate functions necessary to realize new practices. The research shows that the majority of the CSR managers report directly to a top management figure (Figure 6), 40.6% directly to the CEO (39.5% large firms; 42.3% SMEs), while another 29% to the General Manager (23.3% large firms; 38.5% SMEs). In particular it

emerged that the CSR managers are intensely collaborating with: the Human Resource Function (71.1% large firms; 48.3% SMEs), supporting their efforts to realize a employee welfare management; the Public Relations Function (48.9% large firms; 24.1% SMEs), implementing social accounting practices and developing engagement practices with external stakeholder; the General Manager (55.6% large firms; 65.5% SMEs), redefining internal process and introducing supply chain or environmental management (Figure 7).

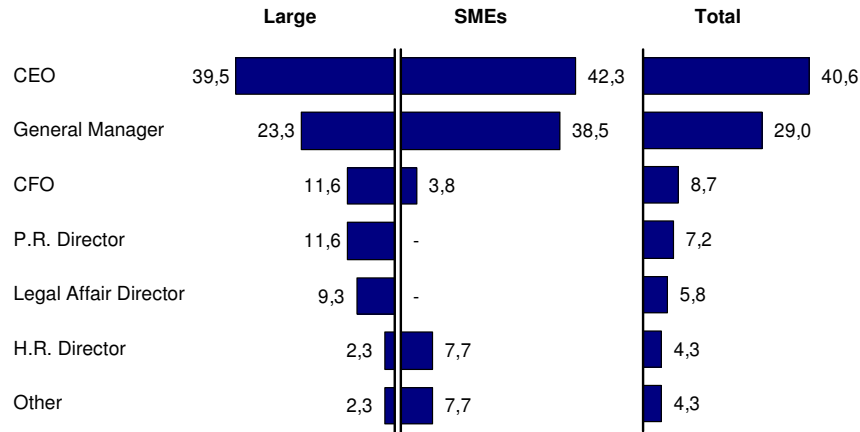


Figure 6. The CSR managers' functional dependence by firms' dimension (%)

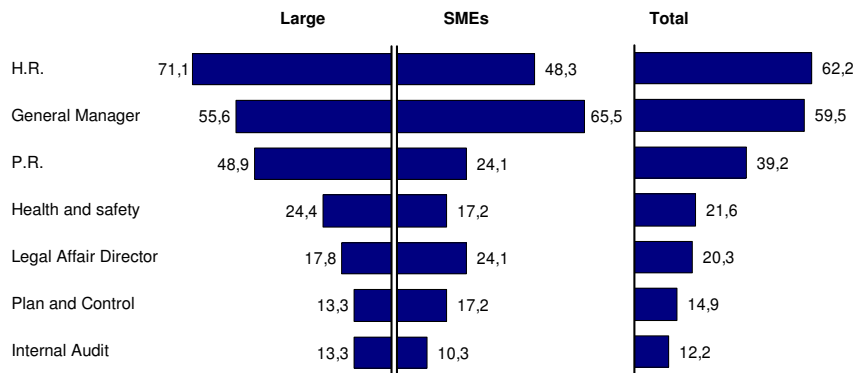


Figure 7. The function with CSR managers collaborate by firms' dimension (%)

A promoter of stakeholder engagement

The CSR manager with an official assignment works closely with the CEO to increase stakeholder engagement, and thus augments the intensity of the dialogue. The research requested that the CSR manager evaluate the intensity of their engagement activities as related to eighteen potential stakeholders. The mean intensity of effort realized by the CSR manager with an official assignment is stronger for each category of stakeholder (Figure 8). The one exception is the engagement with collaborators, which is almost equal among those with official and unofficial assignments. In particular the official CSR manager enhances the intensity of collaboration with customers, institutional investors, shareholder, suppliers, NGOs, academics and trade unions.

The official CSR managers are introducing a particular attention toward stakeholder dialogue and

are increasing engagement activities in their firms. In this sense the official CSR manager is more likely to monitor social and environmental trends and support top management by synthesising the claims and trends that emerge as a result of stakeholder engagement activities.

5. The CSR Manager Map

The research presents those trends that define the main features of the CSR manager features, but a detailed analysis of the multiple activities for which they are responsible demonstrates that CSR managers play varying roles. The relation between the number and the type of issues managed suggests that there exist four types of CSR manager. Each type correspond to a particular clusters of a matrix that we call the "CSR Manager Map" (Figure 9 and Table 2).

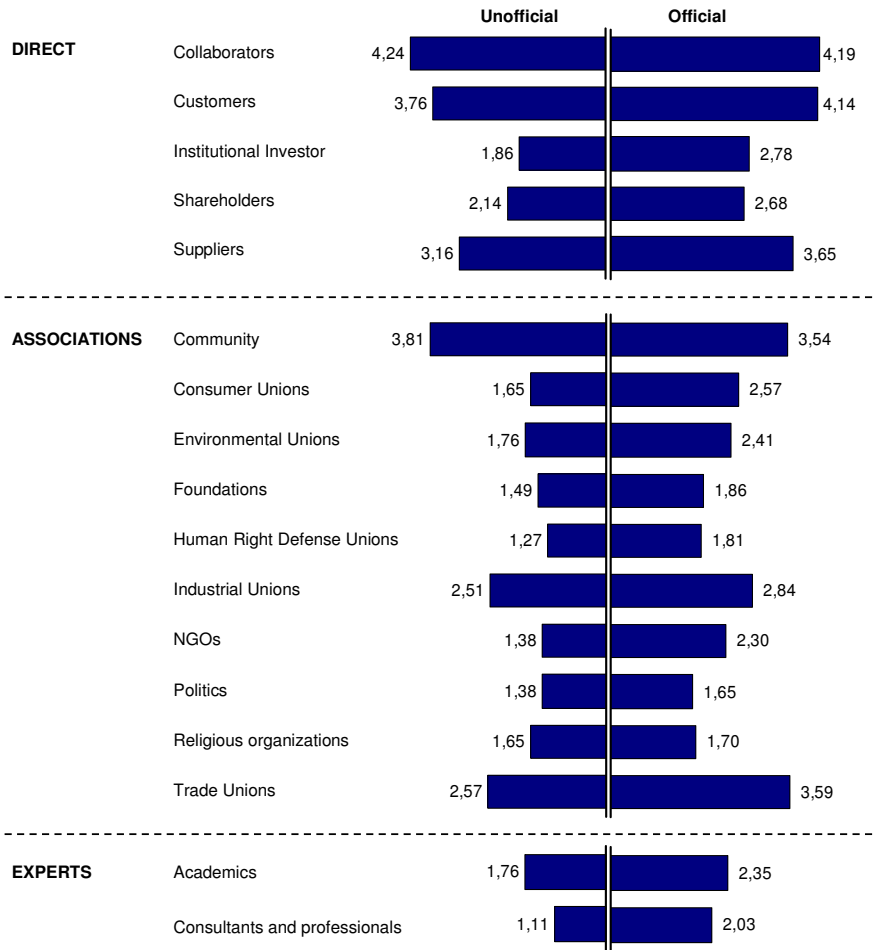


Figure 8. The intensity of stakeholder engagement by assignment (1-5 scale) (%)

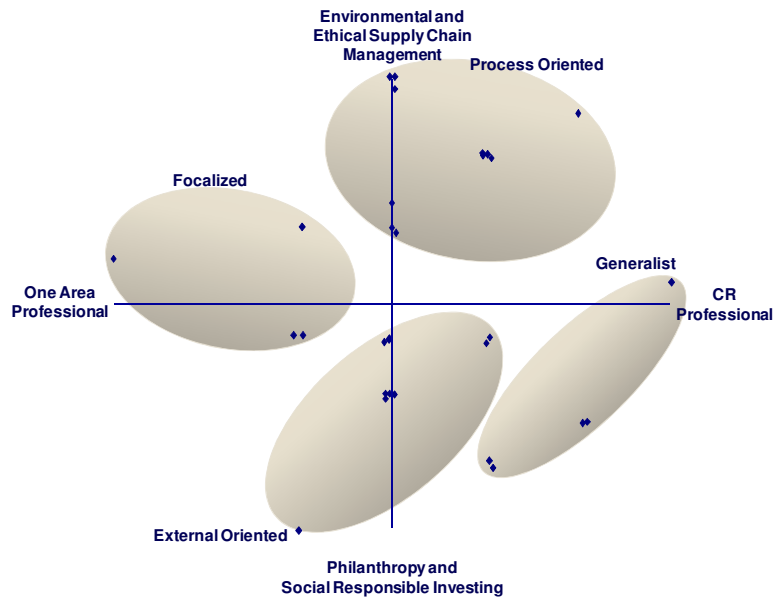


Figure 9. The CSR Managers Map

Table 2. The centres of clusters and number of cases

Clusters	Centres		Number of cases
	Number of areas	Type of areas	
Specialist	,25	,53	4
Generalist	,81	,37	5
Process Oriented	,59	,84	11
External Oriented	,53	,27	12

This tool identifies the typology of each CSR manager, the role they play and the mandate they have obtained from senior management. The typologies of CSR manager defined in the map are:

(1) specialist;

(2) generalist;

(3) process oriented;

(4) external oriented.

The table 3 synthesizes the main characteristics of the typologies of CSR managers.

Table 3. The main characteristics of CSR managers

Characteristics	CSR Manager Profiles			
	Focalized	Generalist	Process oriented	External oriented
Executive's mandate	Manage one or two CSR issues	Manage a relevant number of CSR issues	Direct the CSR practices: – Regarding internal stakeholders – With impact on internal processes	Direct the CSR practices: – Regarding external stakeholder – With impact on reputation
Skills & competences requested	Technicality of practices	General knowledge of CSR issues	– CR internal impact – Technicality of management systems	– Reputational management – Communication
Functional collaboration	Handy to CSR practice managed	High level	Limited to internal of function impacted (i.e. environmental or supply chain management)	– Public relation – Communication – Financial services

5.1 Specialist CSR Manager

The Specialist CSR manager has the responsibility of one or two issues related to CSR implementation. This is the most operative way to interpret the role. The CSR manager technically addresses the practices to implement, and possesses a profound expertise in the issues he or she has to manage. The operational task is principally the development and coordination of the collaboration between corporate functions. The collaborations he or she manages are limited to the emerging needs of the operation of which he or she is in charge.

5.2 Generalist CSR Manager

The Generalist CSR Manager manages a significant number of CSR issues and in some cases has to supervise all the practices related to CSR. The generalist has a broad responsibility and as a consequence must work in close contact with senior management. The principal job of this CSR manager is the coordination of the CSR practices implemented by the specific corporate functions involved in the changes generated by the stakeholder approach. This manager has a general knowledge of CSR issues and

his/her work is assessed on the capacity to assure the fit of CSR activities within the corporate strategic framework.

5.3 Process Oriented CSR Manager

The Process Oriented CSR manager is engaged in CSR practices that have an impact on the firm's processes and internal stakeholders. His/her principal task consists in supporting the functions involved in the reengineering of one or more internal process in accordance with CSR. The task of this CSR manager regards typically the implementation of an environmental management system or the redefinition of the supply chain. He or she focuses on the technicalities of the management systems. This CSR manager is evaluated based on specific technical skills and on the capacity to collaborate with the managers responsible for the functions impacted by the new management systems. In this way he or she insures the coherence of the new systems and processes with CSR principles.

5-4 External Oriented CSR Manager

The External Oriented CSR Manager has the responsibility to manage the implementation of those CSR practices which regard the external stakeholders and have an impact on corporate reputation. Their mandate consists predominantly in directing those activities which most effectively enhance the ethical reputation of a firm, namely philanthropy and socially responsible investing. This type of CSR manager pays close attention to the impact that the CSR activities have on stakeholder opinion. This doesn't mean that this CSR manager's job does not affect the firm's processes, but that these effects are rather consequences of the attention paid to society and external stakeholders and. In some cases the consequent internal change process will be part of another manager's job. The External Oriented CSR Manager possesses competencies in public relations and communication. The criteria used to judge this manager is the ability to suggest efficient and economic ways to reduce the legitimacy gap, the capacity to build a good corporate reputation and the ability to support senior management when facing reputational crisis.

Discussion and conclusion

This article represents a first step in the comprehension of the role that the CSR manager plays in supporting senior management's decision making and implementation process related to CSR issues. It emerges that the CSR manager is a new professional that has the basic function to support the management on CSR issues, but the mandate received varies according to his/her sphere of responsibility. The CSR manager can play diverse roles in CSR implementation. In some cases they are directly in charge of the management of one or more CSR practices and assume the role of professional. In other cases they coordinate the activities related to CSR issues that have an impact on internal processes or on external stakeholder opinion. Although the role may vary, it is clear that his job determines the efficiency of CSR implementation. The CSR manager's role is fundamental for transforming executive strategy into operational activities, and, in other words, in establishing a new stakeholder culture in the firm. Future research though is desirable. In particular the future fields of research that we consider relevant are: the influence that different CSR approaches (a natural approach; a crisis reaction; a strategy redefinition) have on the CSR managers' tasks; the connection between CSR manager type and the effectiveness of CSR strategy; the role of the CSR manager in strategy deliberation and in reducing gap between deliberate and emergent strategy; and the criteria used to evaluate the efficiency and proficiency of CSR manager activities.

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