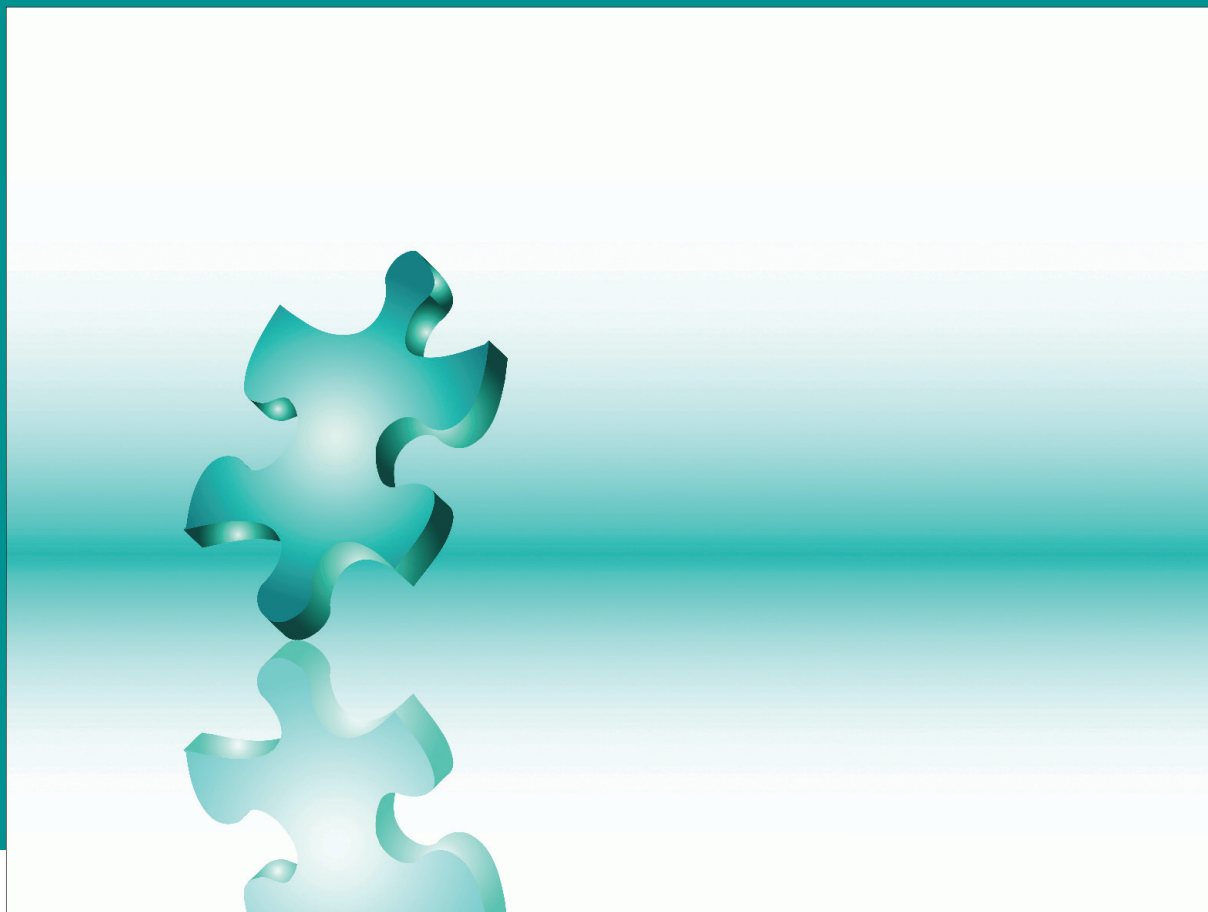


Corporate Social Responsibility:

*A Not-For-Profit Perspective
Literature Review*



September 2008

This report was written by Jeffrey Largier and Jeffrey Leong in partnership with Oxfam Australia SkillShare and the VCOSS Training and Development Clearinghouse.

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Introduction

This literature review is designed to review what has currently been written on Corporate Social Responsibility (CSR) from the perspective of the Not-For-Profit (NFP) Sector/Community Sector Organizations (CSO) in Australia. The literature on CSR falls into three broad categories: academic literature, materials designed to explain and market CSR to corporations, and research done by CSR advocacy organizations (such as Volunteering Australia, The Business Council of Australia and Points of Light Foundation). This literature review seeks to synthesize these three perspectives with a focus on practical application.

This literature review will begin by looking at the business case for CSR from the CSO perspective. Then the different modes of CSR engagement will be explored and analyzed. CSR Program Design will then be examined by looking at common barriers to implementation and common success factors. The literature review will conclude by suggesting some questions that could be considered going forward.

One of the key limitations in this literature review is that most of the current research into CSR focuses on the corporate perspective. Whilst the research acknowledges many of the implementation obstacles that CSOs face (and often proposes solutions), it does not always clearly focus on what, exactly, the NFP sector wants out of CSR. One of the problems may be that CSOs are often portrayed as the recipients of CSR rather than as true partners.

Section One:

Understanding the Business Case

The business case for CSR

Corporate Social Responsibility has acquired a prominent position in current corporate thinking. It is important for CSOs to understand the needs and motivations of corporations in order to attract and retain them in mutually beneficial CSR relationships. A study by *The Centre for Corporate Public Affairs* found that 93% of large corporations surveyed required a business case for CSR investment.¹ The key reasons for corporation engaging in CSR are: employee engagement (100%), reputation enhancement (92%), implementing core mission (78%) and improving social conditions of local communities (61%).²

The literature shows that, increasingly, corporations don't just want to invest in community organizations; they want their employees to have hands on involvement. A recent Australian survey of corporations found that "staff participation... is fundamental to the [CSR] program's reason for being."³ There seems to be awareness amongst CSOs that volunteering is a core need, and often a prerequisite, for business involvement in CSR.

A CSO perspective

One of the key challenges for CSOs engaging in CSR is aligning corporate interests with their own. Business partners are under pressure to justify their community investment by the value it creates for their business. The CSO is looking to provide the highest quality of service to its clients. It is well documented in the literature that corporations can be quite inward looking when designing, implementing and measuring CSR. A *Volunteering Australia* report notes that corporations can "engage... without necessarily understanding the potential impact that their requests... might have on the not-for profit organizations."⁴ A study by *The Boston College Centre for Corporate Citizenship* notes that "few companies have mechanisms to track and record the outcomes of their efforts" and that they typically

1. Centre for Corporate Public Affairs. 2007, *Corporate Community Investment in Australia*

2. The Centre for Volunteering, 2008, *A Frontier of Opportunity: Critical success factors of Employee*

3. Volunteering Australia, 2006, *Corporate Volunteering Survey*

4. Volunteering Australia, *'Two Way Street': Corporate Volunteering in the Not For Profit Sector*

measure the tangible inputs rather than the intangible impact of their CSR programs.⁵ This means that the CSO sector has to play a proactive role in managing their CSR relationships to ensure that they get their desired, mutually beneficial outcome.

One of holes in the CSR literature is defining exactly what the community sector wants out of CSR. The objectives of CSOs are to meet the needs of their clients, expand their operations and minimize their costs. CSR is recognized as being of great assistance, with the capacity to meet these objectives. However, there seems to be difficulties in understanding and communicating exactly how CSR best achieves these goals; and what modes and methods are required to do this most effectively. Research does show that financial contributions and resource sharing play a key role in CSOs financing their operations. It has also been found that well structured corporate volunteering that is comprehensively planned and on the CSOs terms can add great value and fulfill objectives that money sometimes cannot. Some CSOs have also shown a desire for the publicity (and legitimacy) that can come from establishing a CSR relationship with a leading corporation. However, much of the dialogue on CSR engagement and management comes from the corporate perspective.

The trend toward Strategic Community Investment

One approach to overcoming the potential misalignment of incentives is the current trend away from ad hoc financial philanthropy toward strategic community investment. Strategic community investment suggests that businesses can create “shared value” with the community as well as unlocking strategic competitive advantage through effective CSR programs.⁶ A business should identify a key issue that is important to both itself and the wider community. The business should then create close, carefully matched community-corporate partnerships, where the focus is on aligning stakeholders and objectives. The business should then identify its “core competencies” and apply them to the CSR project.⁷

A good example of strategic community investment is Insurance Australia Group’s (IAG) approach to CSR. It identified a key issue, climate change, which affected wider society but also had a direct impact on its business operations, through the increased cost of

5. The Boston College Centre for Corporate Citizenship, 2001, *Measurement Demystified: Determining the Value of Corporate Community Involvement*

6. Porter, M. Kramer, M. 2006, ‘Strategy and Society, The link between competitive advantage and corporate social responsibility’, *Harvard Business Review*, December, p.78-92

7. Kramer, M. Karnia, M. ‘Changing the Game: Leading Corporations Switch from Defense to Offense in Solving Global Problems’, *Stanford Social Innovation Review*, Spring 2006

insuring people against changing weather patterns. It then identified its core competencies that it could bring to addressing the problems of climate change – its “resource of historical data” and access to its customers who are affected by weather. It then strategically partnered with community organizations (e.g. NSW Fire Brigade) to raise awareness and develop solutions for combating the effects of changing weather patterns. The objective is to decrease property damage, which affects both IAG and the wider community.⁸ Some other examples of strategic community investment are: banks working with financial literacy programs; Optus building a relationship with Kids Help Line and Diago (an alcohol company) working with responsible drinking campaigns.⁹

8. Mostyn, S. 2003, *Walking the Talk: Corporate Social Investment in Action*

9. Centre for Corporate Public Affairs. 2007, *Corporate Community Investment in Australia*

Section Two:

Modes of Engagement

There is no one-size-fits all approach to CSR. This section will discuss the most common forms of corporate engagement. The needs and capacities of both the corporation and the CSO will be important in determining which modes of engagement are most appropriate.

Financial donations

This is the traditional form of corporate giving which still forms the mainstay of corporate involvement, with a 2005 study by *The Prime Ministers Community Business Partnership* finding 68% of corporate giving was in the form of direct financial donations (\$2.21 billion).¹⁰ However, corporations are looking beyond ad hoc financial philanthropy to partnership-based strategic corporate investment. Financial contributions will still remain important but they will be increasingly part of a more comprehensive program, most likely in tandem with employee volunteering. This trend is driven by limited financial resources available to corporate CSR programs¹¹ and an increased focus on employee engagement.

Non-financial resource sharing

There is a conspicuous absence of literature on non-financial resource sharing despite the fact that approximately 16% (c.\$520 million) of corporate giving was through the donation of goods.¹² It is likely that a large proportion of donations are from small to medium sized enterprises (SME) making ad hoc donations of goods and services to local community groups (e.g. donation of prizes to a school raffle).¹³ The other major source of resource sharing is likely to be donations of goods to a particular partnership project in conjunction with financial aid and employee volunteering.

10. The Prime Ministers Community Business Partnership, 2005, *Giving Australia: Research on Philanthropy in Australia*

11. Philanthropy Australia, 2006, *Improving Employee Volunteer Programs: A View From Both Sides*

12. The Prime Ministers Community Business Partnership, 2005, *Giving Australia: Research on Philanthropy in Australia*

13. *ibid*

Employee Volunteer Programs (EVP)

Employee volunteering is the major growth area of CSR and the subject of much of the current literature. Employee volunteering is very attractive to corporations as it is highly visible and engages employees, which is a major push factor behind CSR (particularly from Generation Y employees).¹⁴ EVPs have the capacity to provide great value to business partners, employee volunteers and CSOs, however, if implemented badly, they have the potential to drain resources and be counter productive. There are two major types of EVP: unskilled volunteering and skilled volunteering.

Unskilled volunteering

Unskilled, or “extra-pair-of-hands”, volunteering is the most established and widest used form of employee volunteering.¹⁵ The most common activities are fundraising (41%), clerical work (28%) and maintenance (21%).¹⁶ Unskilled volunteering typically suits corporate expectations of CSR as it is suited to out-of-the-office, team based activities where large numbers of volunteers can get involved. Importantly, unskilled volunteering is compatible with volunteer leave policies, which is seen by many corporations as one of the major challenges in implementing an EVP.¹⁷

The volunteer value gap

One of the core problems with unskilled EVP is that there is a gap between cost of the volunteers and the benefit to the CSO. This comes about when highly skilled people do low skilled volunteering work, which is currently common.¹⁸ A *Points of Light Foundation* study in the USA found that the value of an average volunteer for the CSO is US\$18.05 per hour.¹⁹ Highly skilled employees might be worth US\$150 an hour to the corporations.²⁰ This disparity between cost of employee volunteers and the value that they impart to CSOs represents a huge amount of lost opportunity

14. Trunk, P. 2005, ‘Grassroots volunteering draws younger people’, *The Boston Globe*, 29 May 2005

15. Points of Light Foundation, 2006, Top Seven Trends Affecting Employee Volunteer Programs

16. Volunteering Australia, ‘*Two Way Street: Corporate Volunteering in the Not For Profit Sector*’

17. Volunteering Australia, 2006, *Corporate Volunteering Survey*

18. The Allen Consulting Group, ‘Global trends in skill-based volunteering’, 2007

19. Points of Light Foundation, Calculating the economic value of volunteers, <http://www.pointsoflight.org/resources/research/calculator.cfm>

20. Hochberg, E. 2006, ‘How to get an extra \$1-billion from business’, *The Chronicle of Philanthropy*, 12 October, Vol XIX, No.1.

for imparting value to the community. One solution that has been widely proposed is skilled volunteering.

Skilled Volunteering

Skilled volunteering is commonly cited as a key trend in CSR.²¹ There are two main types of skilled volunteering: Pro Bono and Capacity Building volunteering.

Pro bono volunteering

Pro bono is the most established form of skilled volunteering, particularly amongst law firms. It is similar to resource sharing, in that the business partner donates its key product, in this case a service. It is most appropriate for corporations with highly skilled work forces, such as law, accounting, IT, etc. Pro Bono volunteering is very efficient, as it overcomes the volunteer value gap. It allows CSOs to access key skills and services that are either out of their reach, or make up a significant proportion of their operating costs. Pro Bono volunteering also fits in with corporate volunteering timeframes, as it allows short term engagements. However, it does not allow the degree of novelty and team building that is often the corporate focus of EVP. The other practical issue of Pro Bono work is that there is limited scope for activity in any one CSO so it is well suited to the clearinghouse model, such as PILCH in Melbourne.²²

Capacity building skilled volunteering

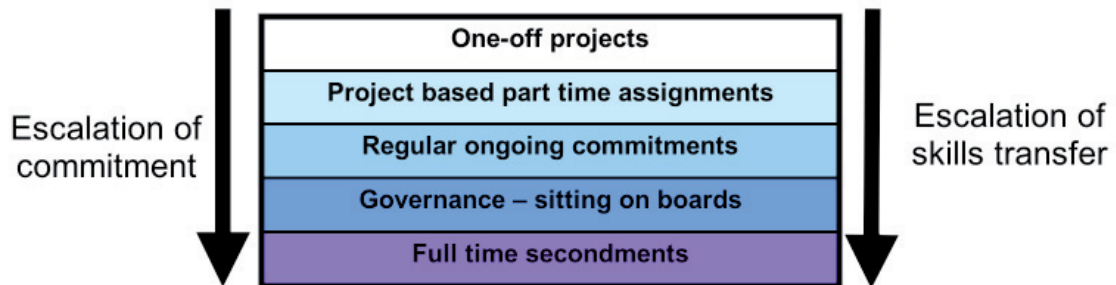
Pro bono volunteering typically entails the provision of a service, whereas capacity building volunteering is an alternate form of skilled volunteering that focuses on transferring, rather than providing, systems and skills to the CSO.²³ It uses, as a model, a partnership and project based approach where both the CSO and the corporation contribute members to a team to achieve the project goal. There are a few key types identified:²⁴

21. Points of Light Foundation, 2006, Top Seven Trends Affecting Employee Volunteer Programs

22. www.pilch.org.au

23. The Allen Consulting Group, 'Global trends in skill-based volunteering', 2007

24. The Allen Consulting Group, 'Global trends in skill-based volunteering', 2007



- **One-off projects** : One-off projects are well contained and very short-term (often only one day). This type of volunteering is often team based and can involve giving advice or providing a specialized knowledge training day. There is limited scope for this type of skilled volunteering.
- **Project based part-time assignments:** This is a longer-term project than a one-off project, but is clearly defined with an agreed completion date. This seems to be the most popular form of capacity building skilled volunteering amongst business partners. This is primarily due to the time constraints imposed by volunteer leave policies. There are some innovative NFP groups overseas, such as Taproot in the USA,²⁵ that organize and facilitate project based skilled volunteering.
- **Regular ongoing commitments:** These are longer-term program, where a continuing relationship between a CSO and business is established. A popular and constructive form is mentoring, where individuals from businesses are paired up with people from the community. Business leaders can be paired up with NFP leaders, such as the Australian Business Community Network's Partners in Learning Program, which pairs CEOs with school principals.²⁶ Macquarie Bank's Big Buddy Program sends volunteers weekly to schools to read with children.²⁷ Mentoring strongly engages employees, complies with volunteer leave policies and is very effective at providing different perspectives and tangible outcomes to the community.
- **Governance:** Executive level corporate volunteers can bring business awareness to NFP boards. This is a well established form of volunteering

25. www.taprootfoundation.org

26. <http://www.abcn.com.au/what-we-do/109/>

27. Macquarie Foundation Annual Report 2006

with the capacity for high impact. It can also play a key role in providing corporate leadership for more comprehensive CSR relationships. There seems to be healthy interest for this type of volunteering in the CSO sector. A recent study found that 76% of NFPs surveyed would welcome corporate senior managers to be on their board or advisory committee.²⁸

- **Full time Secondments:** During full time secondments and sabbaticals corporate volunteers work full time at a CSO for between a few months and a year. It is an effective way to transfer skills to CSOs, but it involves a high level of commitment and cost for business partners. These sorts of programs are particularly effective if used as part of a management development program for high performers, or to retain top staff in an economic downturn. Innovative and high impact secondment programs have been set up at organizations including Starbucks,²⁹ Accenture, Xerox and Cisco.³⁰

Modes of Engagement: A CSO Perspective

There is a degree of ambiguity in the literature about the attitude of CSOs to CSR and corporate volunteering, with two different points of view. A *Volunteering Australia* study notes that there was “very strong support for corporate volunteering within the not-for-profit sector.”³¹ However, another anecdotal study suggests that corporate volunteering is perceived as a necessary burden by some CSOs; sometimes as a service provided to business partners in exchange for funding.³² It is well documented in the literature that CSOs do seek longer term CSR relationships rather than one off EVP engagements, with an Australian study by *The Centre for Volunteering* finding 77% of CSOs seek long term partners and 87% of CSOs seek more comprehensive CSR programs than just an EVP.³³ It is also well documented in the literature that there are not enough genuine volunteer opportunities to meet all corporate demand.

Another interesting area of literature regarding CSR is the attitude to skilled volunteering,

28. The Centre for Volunteering, 2008, *A Frontier of Opportunity: Critical success factors of Employee Volunteering Programs for the Small-to-Medium Not-for-Profit Sector*

29. Clark, Hannah, ‘Beyond Philanthropy’, *Forbes*, 31/5/2006

30. The Allen Consulting Group, ‘Global trends in skill-based volunteering’, 2007

31. Volunteering Australia, ‘Two Way Street’: *Corporate Volunteering in the Not For Profit Sector*

32. Philanthropy Australia, 2006, *Improving Employee Volunteer Programs: A View From Both Sides*

33. The Centre for Volunteering, 2008, *A Frontier of Opportunity: Critical success factors of Employee Volunteering Programs for the Small-to-Medium Not-for-Profit Sector*

often cited as a key growth area. An American study found that 90% of surveyed NFPs stated that volunteers' workplace skills were valuable to their organization, but only 12% of NFP used these skills to improve business practices.³⁴ However, many Australian CSOs are not so optimistic, with research suggesting that larger CSOs with greater capacity for EVPs show a preference for unskilled volunteering. The same research found that smaller CSOs were more enthusiastic about skilled volunteering.³⁵ One of the reasons for this difference could be that larger CSOs have access to skilled staff of their own, and want to avoid the higher cost of managing skilled volunteers.³⁶ Smaller CSOs may be more focused on increasing capacity to expand their organizations through the utilization of external skills. The high number of requests for skilled support from organizations such as Social Ventures Australia³⁷ suggests that there is at least some level of demand for this type of CSR in Australia.

34. Deloitte/Points of Light Foundation, 2006, Volunteer IMPACT Study

35. Volunteering Australia, *'Two Way Street': Corporate Volunteering in the Not For Profit Sector*

36. Philanthropy Australia, 2006, *Improving Employee Volunteer Programs: A View From Both Sides*

37. http://www.socialventures.com.au/content/SVA_Venture_Development_Portfolio/

Section Three:

CSR Program Design

There are a few key barriers to CSR implementation and a few key success factors.

Barriers to implementation:

Lack of capacity

One of the primary reasons cited for not engaging in CSR, amongst both corporations and CSOs, is the perception that they both do not have the capacity. A *Volunteering Australia* study found that 47% of CSOs that did not have an EVP in place thought that they did not have the capacity. The key capacity constraints are lack of personnel, lack of infrastructure/technology and financial cost.³⁸ Concerns about cost and infrastructure/technology are particularly prevalent amongst those (smaller) CSOs that have not had EVP experience. This is consistent with the idea that smaller CSOs are more open to skilled volunteering to build organizational infrastructure.

Lack of experience

There is a link between experience and the ability to engage in CSR. A *Volunteering Australia* study found that 68% of those with EVP experience were looking for a corporate partner compared to only 17% of those with no experience with EVPs.³⁹ Whether a CSO has a staff member to manage CSR activities plays a significant role on the outcomes and the nature of CSR activities. CSOs without a manager of CSR are more likely to feel that they lack the capacity for EVPs, are less likely to feel like CSR raises their community profile and are less likely to raise funds through their EVPs.⁴⁰ Corporations have dealt with their lack of experience by setting up CSR departments or outsourcing the work to CSR brokers. CSOs seem to have less access to broker's services and research has shown that there is a need for additional resources and training to build experience and knowledge in managing EVPs. In a recent study by *The Centre for Volunteering*, only 20%

38. Volunteering Australia, *'Two Way Street': Corporate Volunteering in the Not For Profit Sector*

39. *ibid*

40. *ibid*

of surveyed CSOs stated they had all of the training and support that they needed.⁴¹

Difficulty in finding partners

A *Volunteering Australia* study found that 63% of CSOs without CSR programs cited the difficulty of finding willing corporate partners as a key reason.⁴² It has been found that 65% of CSR relationships are initiated by corporations or their employees, whereas CSOs only initiated 24% of CSR relationships. There seems to be a distinct lack of awareness amongst CSOs about who to approach and how to do it.⁴³ Corporations also claim that finding CSR partners is a key challenge, with around 35% of surveyed corporations having difficulties finding a suitable NFP with the capacity to host an EVP.⁴⁴ Innovative solutions that match business partners and NFPs have been implemented overseas, such as Pilotlight⁴⁵ in the UK and Marketplace, which runs CSR matching days that are structured similar to stock exchanges.⁴⁶

Key success factors:

Planning

There are a few problems that can be caused by a lack of formalized planning at the beginning of a CSR relationship. One significant problem is that there can be miscommunication and a lack of awareness about the objectives of the CSR partners. Anecdotal evidence suggests that CSOs often agree to establish an EVP with the unstated objective of obtaining financial aid or engaging in a more comprehensive program, which are often not met.⁴⁷ Planning is also important to managing staff turnover during a longer-term CSR relationship. Without a clear written plan as a “point of reference” the relationship can drift from its original objectives. An absence of planning also makes it hard to measure the success of a CSR program.

41. The Centre for Volunteering, 2008, *A Frontier of Opportunity: Critical success factors of Employee Volunteering Programs for the Small-to-Medium Not-for-Profit Sector*

42. Volunteering Australia, *‘Two Way Street’: Corporate Volunteering in the Not For Profit Sector*

43. Volunteering Australia, *‘Two Way Street’: Corporate Volunteering in the Not For Profit Sector*

44. Volunteering Australia, 2006, *Corporate Volunteering Survey*

45. www.pilotlight.org.uk

46. CIVIQ, Fortis Foundation and KPMG, Marketplace toolkit, developed for Eurofestation 2004

47. Philanthropy Australia, 2006, *Improving Employee Volunteer Programs: A View From Both Sides*

A popular way of clearly planning a CSR program is writing a Memorandum of Understanding (MoU). Whilst not legally binding, a MoU facilitates the development of clear goals and objectives and clearly sets out the scope of the relationship for both sides. It has also been noted that without a formalized plan such as a MoU, CSOs can feel like a disempowered, unequal partner, where the benefits of the CSR are not mutual.⁴⁸

Corporate leadership

It is often cited that leadership within business partners is a key success factor for CSR.⁴⁹ An Australian study found that 60% of CSOs with an EVP stated that support of volunteers by their business partners was the most important factor in the success in the program.⁵⁰ Involvement by senior management in CSR programs sends a clear message to staff that the company is committed to their CSR program, and it is consistent with employee promotion. One way that senior management can get involved in CSR is by sitting on the CSO board, which is a form of skilled volunteering. Senior management involvement is seen to cut volunteer absenteeism and drop out rates, a common problem in EVPs.⁵¹

Measurement

Mutual measurement of CSR programs is important to ensure that the program is working, mutually beneficial and focused on outcomes. Research shows that a significant number of business partners evaluate and measure their CSR programs, but there are lower levels of structured measurement carried out by CSOs. An Australian study found that less than 40% of surveyed CSOs carried out annual evaluations, 16% of CSOs left all evaluation to their corporate partner, and only 40% of surveyed CSOs collaboratively evaluated their CSR programs with their corporate partner.⁵² The criteria that is used to measure CSR by business is often focused on internal performance benchmarks rather than using external performance measures. Corporate management tends to focus on employee participation rates and public awareness of the program, not necessarily including CSO

48. *ibid*

49. The Prime Ministers Community Business Partnership, 2005, *Giving Australia: Research on Philanthropy in Australia*

50. Volunteering Australia, 'Two Way Street': *Corporate Volunteering in the Not For Profit Sector*

51. Philanthropy Australia, 2006, *Improving Employee Volunteer Programs: A View From Both Sides*

52. The Centre for Volunteering, 2008, *A Frontier of Opportunity: Critical success factors of Employee Volunteering Programs for the Small-to-Medium Not-for-Profit Sector*

client outcomes.⁵³ If this is the case, it would not give a true picture of the success of the program, and is not focused on creating clear dialogue between partners.

53. *ibid*

Conclusion

A review of the literature suggests that, while there is a lot of interest in CSR programs and relationships, there is a degree of confusion amongst both corporations and CSOs as to how to effectively establish, structure and manage CSR. Corporations do not always balance their CSR needs with the needs of their community sector partners, often because they are unaware of the full implications of their actions. There also seems to be a lack of information coming out of the NFP sector as to the needs, preferences and costs that CSOs have in establishing CSR programs. Much of the literature on CSR is written for corporations rather than the NFP sector, and so there is a lack of knowledge about some of the effects of CSR on CSOs. Within the CSO sector there seems to be a silo effect, where some CSOs gain large amounts of experience and knowledge about establishing CSR relationships but there is no clear mechanism to transfer this knowledge to smaller or less established CSOs. There seems to be a need for more training and support programs throughout much of the NFP sector to maximize the opportunities available through interaction with the corporate sector.

Questions Going Forward

Some questions that could be considered going forward include:

CSR perception

- What is the general “on the ground” perception of CSR and corporate involvement in the community sector? Do corporations and the community sector speak the same language? Do they have realistic perceptions of each other? What awareness gaps exist? What are the key perceived impediments to CSR relationships?

Modes of engagement

- What form of corporate involvement do CSOs prefer? Why? Do EVPs add value to the CSO? What is the cost of implementing an EVP for the CSO? What is the cost structure? What is the perception of skilled volunteering in CSR? Why? What skills are needed in the community sector? Is there the desire for a more comprehensive skilled volunteering approach? What skilled volunteering approaches have worked? Is there a best practice? What do corporations think of skilled volunteering?

Establishing relationships

- How do CSOs find corporate partners? What are the problems/opportunities that exist in CSR matching today? What role does experience play in establishing CSR programs? What role do paid staff play in managing CSR programs? How do CSOs get the experience in the first place? What tools or training would help CSOs acquire CSR knowledge? Is there a role for a NFP orientated broker/intermediary? How do you build the capacity for CSR? What are the key aspects of having capacity? What role does/could skilled volunteering play in creating capacity for further CSR?

Planning and measurement

- What planning happens in organizations? What is the attitude of corporations to CSR planning? Does one side dominate the planning? Is there best practice in CSR planning? What are the key obstacles and solutions for CSR planning?
- How do CSOs measure CSR? Is there a best practice in measurement from the CSO perspective? What do CSOs use to measure or benchmark CSR? How do Corporations measure CSR? How do the two approaches fit together? Is CSR evaluation used to plan and improve new CSR projects?

Further Reading

Many resources were used to compile this literature review. The best of these, which could be used for further reading, are:

- Centre for Corporate Public Affairs. 2007, *Corporate Community Investment in Australia*
http://www.fahcsia.gov.au/communities/cci_report_07/cci_report_07.pdf
- The Allen Consulting Group, 'Global trends in skill-based volunteering', 2007
<http://www.probonoaustralia.com.au/news/items/2007/05/150555-upload-00001.pdf>
- Volunteering Australia, 'Two Way Street': *Corporate Volunteering in the Not For Profit Sector*
http://www.volunteeringaustralia.org/html/s02_article/article_view.asp?nav_top_id=61&nav_cat_id=166&art_id=2248
- Philanthropy Australia, 2006, *Improving Employee Volunteer Programs: A View From Both Sides*
<http://www.philanthropy.org.au/pdfs/papersreports/HayleyHext.pdf>
- The Centre for Volunteering, 2008, *A Frontier of Opportunity: Critical success factors of Employee Volunteering Programs for the Small-to-Medium Not-for-Profit Sector*
http://www.volunteering.com.au/downloads/news/EVP_Critical_Factors_Report.pdf
- Volunteering Australia, 2006, *Corporate Volunteering Survey*
<http://www.volunteeringaustralia.org/files/CH688LP57V/Corporate%20Volunteering%20Survey.pdf>
- Points of Light Foundation, 2006, *Top Seven Trends Affecting Employee Volunteer Programs*
http://www.pointsoflight.org/downloads/pdf/networks/business/Top7_Trends_Affecting_EVPs.pdf

- Porter, M. Kramer, M. 2006, 'Strategy and Society, The link between competitive advantage and corporate social responsibility', *Harvard Business Review*, December, p.78-92
http://harvardbusinessonline.hbsp.harvard.edu/email/pdfs/Porter_Dec_2006.pdf

General resources

- <http://www.abcn.com.au/> (Australian Business Community Network)
- The Boston College Centre for Corporate Citizenship, 2001, Measurement Demystified: Determining the Value of Corporate Community Involvement <http://info.worldbank.org/etools/docs/library/238406/measurement%5Fdemys.pdf>
- Bowman, Amanda. 2004, From the Margins to the Mainstream: CSR and Employee Engagement <http://www.volunteeringaustralia.org/files/AGOB9VVP7P/Amanda-Notes.pdf>
- CIVIQ, Fortis Foundation and KPMG, Marketplace toolkit, developed for Eurofestation 2004
- Clark, Hannah, 'Beyond Philanthropy', Forbes, 31/5/2006 http://www.forbes.com/2006/05/31/philanthopy-executive-loaner-cx_hc_0531beyondphilanthropy.html
- Deloitte/Points of Light Foundation, 2006, Volunteer IMPACT Study
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