CONCEPTIONS OF CORPORATE SOCIAL RESPONSIBILITY
THE NATURE OF MANAGERIAL CAPTURE

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ABSTRACT

This paper reports on an in-depth interview based examination of managerial conceptions of corporate social responsibility (CSR) in the Irish context. It locates itself within the debate surrounding the extent to which corporate management may capture social accountants’ efforts to promote a broad society-centred conception of CSR. While the perspectives reveal the complexity involved in conceiving of any agreed meaning of CSR (if this were ever possible), a prominent tendency to conflate and confuse social and economic responsibilities was exhibited. Openness to engagement was frequently deemed dependent on the capacity of corporations to control and capture the engagement process. However, despite widely highlighted structural constraints, many managers insisted that their personal values overrode any corporate imposed controls when considering CSR. Notwithstanding this, the overall findings suggest that, among this sample of managers, unless one can conceive of a ‘business case’ for CSR, critical engagement will be problematic and change resisted.
INTRODUCTION

Social accountants argue that their critical engagement with economic interests can assist in liberating and empowering the wider society through extending the accountability and transparency of organisations (Gray, 2001, 2000; Gray et al., 1997, 1996; Bebbington, 1997; Owen et al., 1997). Engagement involves an attempt to change or reform existing business (accounting) practices, especially those which conflict with the interests of the wider society and overly privilege market forces (Gray, forthcoming). It focuses on demanding greater responsibilities from corporations as well as accounts of those responsibilities (Bebbington, 1997) and is motivated by, *inter alia*, moral outrage; a deep rooted sense of justice; decency; a desire to serve the public interest properly and promote empowerment; a need for change; and a sense of *real* social responsibility (Bebbington, 1997; Owen et al., 1997; Gray, forthcoming; Gray et al., 1996). Underpinning these motives is an implicit conception of corporate social responsibility (CSR) that focuses on an organisation’s duty or obligation to act in a socially responsible manner largely irrespective of narrow economic considerations.

However, social accountants’ tendency to focus on what is “pragmatically possible” (Gray, 1998, p. 206) has led to accusations that their engagement with business interests merely enables corporate management to capture and control the potentially radical or liberating aspects of social accountants’ objectives, a process known as ‘managerial capture’ (see Owen et al, 2000, 1997). The term ‘managerial capture’ is used in this paper to refer to the means by which corporations, through the actions of their management, take control of the debate over what CSR involves by attempting to outline their own definition, which is primarily concerned with pursuing corporate goals of shareholder wealth maximisation (Bebbington, 1997; Power, 1991; Owen et al, 2000, 1997). For example, it has been claimed that corporations may subtly dismiss the broad focus on obligations and duties implicit in social accountants’ CSR conception by “appropriat[ing] [social] issues and translating them into [their] own economic and risk based language” (Power, 1991, p. 39). Engagement is accused of enabling managers to demonstrate an open attitude to CSR (by selectively choosing elements to suit business interests) as a way of demonstrating they are listening to criticism thereby further legitimising the status quo and, in effect, resisting any desired change (see Puxty, 1991, 1986; Tinker et al., 1991; Bebbington, 1997; Owen et al., 1997). Consequently, engagement risks facilitating a narrow business focused conception of CSR.

This paper reports on an in-depth interview based examination of managerial conceptions of CSR in the Irish context. It locates itself within the debate surrounding the extent to which corporate management may capture and control social accountants’ efforts to promote a

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1 Social accountants are not a homogeneous group and the social accounting project is not homogeneous (Gray, forthcoming). However, in this paper the term ‘social accountant’ is used to refer to those researchers who are concerned with instigating change or reform of corporate (accounting) practices through engagement with practice for the benefit of the wider society. These researchers view the social accounting project as being grounded in the principles of democracy and accountability. I am therefore alluding to proponents of what can be termed ‘critical’ social accounting (or what Gray (forthcoming) terms “the social accounting project” (p. 23, emphasis in original)) such as Bebbington et al., (1999), Bebbington (1997), Gray et al. (1996, 1988), Owen (1996), Owen et al. (2000, 1997), and Medawar (1976) among others.

2 Bebbington (1997), quoting from the Oxford English Dictionary (1989, p. 247), notes that to engage involves “urging, exhorting, persuading and inducing people to see a particular point of view and, in doing so, to win them over as adherents to that point of view” (p. 366).
broad society-centred conception of CSR. In doing so, the paper examines empirically,
using the managerial voices, the nature and extent of the threat engagement poses to social
accountants’ attempts to “make things happen” in order to instigate changes for the “good”

The paper makes a number of contributions to the social accounting and CSR literatures.
Firstly, it empirically informs the debate surrounding the potential for social accountants’
engagement to transform business practice for the benefit of the wider society. Secondly, it
represents a rare example of a form of engagement in itself, in that it is an example of field
work aimed at promoting discussions of CSR among “potentially unsympathetic” (Gray,
forthcoming) corporate managers in the Irish context where dialogue of this nature is
notable primarily for its absence (Hoven Stohs and Brannick, 1999, 1996; Murphy, 1995,
1994). In doing so, it also responds to Gray’s (forthcoming) call for more reports of field
work in the social accounting literature. Thirdly, it fills a research gap in the social
accounting literature whereby there is little in-depth examination of the social responsibility
dimension of the social (stakeholder) accountability framework commonly used to guide
and provide theoretical coherence to social accountants’ research (see Gray et al., 1997,
1996, 1988), particularly from the perspective of corporate managers.3

The remainder of the paper is structured as follows. The following section locates social
accountants’ broad CSR conception within the wider ‘business and society’ literature4 and
discusses further how social accountants’ society-centred CSR conception risks managerial
capture. An outline of the research method employed is then furnished. The managerial
conceptions of CSR are subsequently presented and delineate the nature and extent of
managerial capture of CSR among the sample of managers. The final section discusses the
findings and considers their implications for social accountants’ broad objectives.

LOCATING SOCIAL ACCOUNTANTS’ CSR CONCEPTION IN THE ‘BUSINESS
AND SOCIETY’ LITERATURE

Social Accountants and the CSR1 Conception of CSR

As already pointed out, social accountants are motivated by a concern for, inter alia, human
rights and social justice. Implicit in these motivations is a perspective which considers
“business … [a]s an activity embedded in the larger society with an obligation to the
common good of that society” (Solomon, 1992, cited in Shepard et al., 1997, p. 1006,
emphasis added). Empowering the wider society (through engagement and subsequent
change) is seen as crucial in order to ensure that “corporate power is exercised to the

3 Accountability is viewed as involving two responsibilities or duties, “the responsibility to undertake certain
actions (or forbear from taking actions) and the responsibility to account for those actions” (Gray et al., 1996,
p. 38). However, social accountability arises only “if [an] organisation has a social responsibility – otherwise
there is no social accountability to discharge” (Gray et al., 1996, p. 56, emphasis in original). It is the social
responsibility dimension of this framework that this paper examines.

4 This literature broadly considers the relationships between business and society and has emanated primarily
from the United States in academic journals such as: Business and Society; Business and Society Review;
Academy of Management Review; Academy of Management Journal; Journal of Business Ethics; California
Management Review; and Business Horizons.
greatest possible extent with the consent and understanding of ordinary people” (Medawar, 1976, p. 390). This serves to challenge “the unique dominance of investors as the primary (or at least the only) participants in [an] organisation” (Gray et al., 1988, p. 7) and emphasises the moral duty of organisations to account for their actions (Gray, 1998). Corporate obligations and/or duties to act responsibly in line with broad stakeholder expectations are keenly stressed.

The normative focus on obligations and duties reflects substantial elements of the initial discussions of CSR in the ‘business and society’ literature. Here, a conception of CSR (denoted CSR1) was popularised using a prescriptive, philosophical approach (Preston, 1975) aimed at defining CSR1 in order to, inter alia, exhort corporations to voluntarily exhibit greater responsibility and accountability to the wider society (see Carroll, 1999; Davis, 1973; Jones, 1980; Steiner, 1975). For example, Jones (1980) defined CSR as “the notion that corporations have an obligation to constituent groups in society other than [share]holders and beyond that prescribed by law or union contract” (pp. 59-60, emphasis added, see also, Bowen, 1953; Frederick, 1994; Bucholz, 1991) and acknowledged that “business and society [we]re interwoven rather than distinct entities” (Wood, 1991a, p. 695).

As with social accountants, a concern for values, social justice, and human rights was prominent, if not prevalent, in the CSR1 conception. However, CSR1’s broad emphasis on obligations (Mitnick, 1995) and notions of a social contract between business and society (Gray et al., 1988; Wartick and Cochran 1985) was often deemed overly vague and ambiguous (McGee, 1998; Clarkson, 1995; Jones, 1996) with Votaw (1972) claiming it came to mean “something, but not always the same thing to everybody” (p. 11). Furthermore, Stone (1975) discounted debates and definitions surrounding the concept as possessing “all the promise of Saint George stalking the dragon with a PR campaign [in that although CSR] [wa]s needed [and] its ‘time had come’ … it [wa]s [however] not certain what it [wa]s” (p. 72), while the absence of institutional mechanisms that might enable CSR1 to work in practice (see Jones, 1999) led to a reluctant, reactive attitude to the concept among many corporate managers (Frederick, 1994).

Through their engagement with practice, social accountants attempt to move beyond this purported ambiguity. While remaining true to the obligation/duty focused elements of CSR1, they attempt to add a pragmatic focus to these normative concerns. They strive for this by promoting engagement with business interests in order to exhort changes aimed at

\[\text{footnote text} 5\] Freeman (1983) defines stakeholders as “groups or individuals who can affect and are affected by the achievement of an organization’s mission” (p. 38). Stakeholders of a company can include shareholders, creditors, employees, customers, suppliers, pressure groups, and governmental bodies (Roberts, 1992) and may even extend further to include future generations and non-human life (Gray et al. 1996).

\[\text{footnote text} 6\] Frederick (1994) argues that there were three phases in the development of the modern management literature concerned with the interaction between corporations and society. These phases also represent three alternative perspectives or theories of CSR (Mitnick, 1995). They have been termed: corporate social responsibility (CSR1); corporate social responsiveness (CSR2); and corporate social rectitude (CSR3). With CSR1 the prime focus is on corporate social obligations, with CSR2 the focus is placed upon patterns of corporate response to social pressures while an adherence to central values is stressed in CSR3. These perspectives have previously enabled scholars to grapple with the considerable complexity evident in the relationships between firms and the wider society. Within this paper, the CSR1 and CSR2 (see following section) elements of the CSR123 rubric are addressed in the context of social accountants’ implicit conception of CSR.
empowering broad sets of (primarily non-financial) stakeholders in the name of democratic accountability (Owen and Swift, 2001; Owen et al., 2000, 1997).

**Engagement and a Corporate Social Responsiveness (CSR2) Conception of CSR**

Through engaging with business, social accountants help business to operationalise a conception of CSR. This encompasses elements of a phase in the ‘business and society’ literature where the ostensibly vague CSR1 conception was displaced by an emphasis on what was termed, corporate social responsiveness (denoted CSR2). CSR2 abandoned the conceptual emphasis in CSR1 in favour of an operational (CSR2) focus and involved “an effort to treat as a management issue one which had been predominantly treated as a social and/or ethical issue” (Ackerman and Bauer, 1976, p. vii). CSR2 focuses on what is ‘pragmatic’ thereby seemingly according with social accountants’ pragmatic approach to CSR. However, the core concern in CSR2 is with society’s impact on business rather than business’s impact on society. Within a CSR2 conception of CSR, it is business which decides on the level of its social response and economic issues take clear precedence over social issues (Frederick, 1986; Sethi, 1979, 1975). CSR2 therefore downplays CSR1’s emphasis on values, human rights and social justice, issues which fuel social accountants’ motives (and are implicit in most CSR1 conceptions), by concentrating primarily on how corporations can neutralise societal concerns using responsive postures (Frederick, 1994, 1987; Litz, 1996; Post, 1978; Ackerman and Bauer, 1976; Preston and Post, 1975). With CSR2, CSR comes to reflect the dominant values of corporate culture and the defence of the corporate status quo (Frederick, 1986), and instrumental reasoning becomes immune from normative evaluation (Swanson, 1997).

It is apparent that this is not the conception of CSR social accountants would aspire to, focusing as it does primarily on managing and controlling stakeholders (stakeholder management) as opposed to accounting to them for their social impacts (stakeholder accountability). However, through their attempts at engagement and their pragmatic focus, social accountants have been accused of facilitating this appropriation of the CSR concept by business. Engagement is accused of enabling business to operationalise CSR in a vein that veers little from “business as usual”. In this manner, engagement is deemed to risk managerial capture and lead to social accountants unintentionally becoming “a kind of apologia for the status quo” (Freeman and Gilbert Jnr., p. 12, emphasis in original).

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7 This phase of research (commonly termed the corporate social responsiveness (CSR2) phase) appeared to focus on how corporations could manage the wider society rather than vice versa. Attention to public policy was proposed as one means of understanding what society required of a corporation. However, many corporations appear to have infected this domain with their own self interest thereby rendering any notion of responsibility in this research phase practically redundant. Duties owed to the wider society were rarely considered, and, to this mind, if a corporation could respond (in a manipulative fashion) to societal concerns then it was deemed responsible, with this response always remaining consistent with the economic self interest of the corporation.

8 Stakeholder management is focused on the organisation and its requirements. With stakeholder management the organisation both identifies its stakeholders and manages relationships with them by reference to the influence each individual group may exert on the organisation. Stakeholder accountability is normative in orientation and involves the wider society determining the responsibility and accountability required of the organisation. It is therefore society-centred as opposed to organisation centred whereby the wider society and not the organisation determines what CSR involves. It is the latter conception of CSR that motivates social accountants.
One way managerial capture may be achieved is through appearing to respond to societal demands when they threaten corporate economic interests, and conceiving of CSR using the “economic and risk based language” of business (Power, 1991, p. 39). If managerial capture of the debate over CSR transpires, an emphasis on broad duties or obligations owed to society and a core concern for social justice is displaced by narrower business-centred conceptions (such as CSR2). CSR becomes manageable and any tension between economic and society-centred goals evaporates with business picking and choosing the social demands it will respond to (Frederick, 1986) thereby deciding on its own, severely restricted, meaning for CSR (Frederick, 1994). For social accountants, conceptions of CSR which place the concerns of the wider society at their core have liberating or empowering potential (for the wider society) if adherence to them leads to the wider society’s needs being reflected in more responsible corporate activity. Managerial capture of broad society-centred conceptions renders this liberating or empowering potential redundant.

The Inevitability of Capture

Much of the debate surrounding the potential for managerial capture of conceptions and actions implying CSR highlights its inevitability given current societal structures. Jones (1996) is particularly scathing of the notion that evolutionary change leaving corporations more socially responsible can evolve voluntarily. In common with many critiques of social accounting (see, for example, Tinker et al., 1991; Puxty, 1991, 1986) he sees little likelihood of organisations adopting (particularly voluntary) society-centred social responsibilities under current capitalistic structures. Of direct relevance to this paper are his views on the perceptions and actions of individual managers. He contends that due to the pressures exerted on managers within conventional capitalistic bureaucratic organisations, through, for example, control systems aimed at ensuring managerial actions appease financial markets, they will most likely conflate and confuse CSR with rational economic behaviour thereby rendering any potential benefits to the wider society redundant. For example, within these conceptions of CSR, Jones (1996) sees socially responsible expenditures deliberately bypassing disempowered or marginal stakeholders (such as illegal immigrants or the structurally unemployed) who lack resources valued by business firms, as there are no economic benefits to be derived from helping them (see also, Reich, 1998). Managerial capture of conceptions of CSR is therefore deemed inevitable and social accountants stand accused of facilitating this capture.

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9 The business focus on CSR2 tends to equate being socially responsive with being socially responsible. However, social accountants would argue that this is not necessarily the case. Assume, for example, that a multi-product firm’s social responsibility is to produce reasonably safe products. The same firm is also responsive every time it produces an unsafe product in that it withdraws the product from the market as soon as the product is found to be unsafe. After, say, ten recalls, will the firm be recognised as socially responsible or socially responsive? The likely answer the first question is “no”, but “yes” to the second. The firm exhibits a form of social responsiveness but not a social responsibility (Wartick and Cochran, 1985, p. 763).

10 The process of capture tends to be subtle and is evident in many recent, what one could term, ‘non critical’ social accountants’ engagements with business. These exhibit a tendency to facilitate the capture and control of CSR by equating it with “business as usual” (see Elkington 1999; McIntosh et al., 1998; Wheeler and Sillanpaa, 1998) and promote a narrow stakeholder management focused conception of CSR (much in line with the CSR2 conception outlined above) as opposed to the stakeholder accountability conception advocated by ‘critical’ social accountants (see, O’ Dwyer, 2001; Owen and Swift, 2001; Gray, 2001, 2000).
Social accountants are well aware of these concerns and threats. Bebbington (1997) accepts the danger that their engagement with practice (with particular reference to environmental accounting) may be captured by the powerful interests with which they engage. Furthermore, Owen et al. (2000) warn that “… managerial capture is anathema to the democratic ideals which underpin social … [accounting]” (p. 86). They express concern that by overstating the business case, the very stakeholder groups that could best be served by ‘real’ social responsibility (and accounting) may be marginalised. However, while acknowledging the risks and evidence of capture, Bebbington (1997) claims it is not total. She notes that Gray et al. (1995) have produced evidence to suggest that at the individual and personal level some managers recognise the need for change to societal structures brought about by, for example, the environmental agenda. This indicates that the seeds for change as opposed to capture exist, at least to some extent, in the corporate context and offer a potential way forward. Furthermore, Gray (forthcoming) maintains that the extent to which social accounting developments will be captured is partially dependent on the willingness of social accountants to “refuse to yield to corporate autonomy without a fight” (p. 25). Through illuminating managerial conceptions of CSR, this paper examines the nature and extent of managerial capture of social accountants’ society-centred conception of CSR. Before investigating these conceptions, the following section outlines the research method employed in the study.

**RESEARCH METHOD**

The data in this study was collected using semi-structured in-depth personal interviews with 29 senior executives in 27 Irish public limited companies (plcs). The primary objective of these interviews was to obtain detailed insights into perceptions of CSR. The interviews were guided by a small number of broad open-ended questions and were conducted by this

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11 For example, evidence of attempts to capture the concept of sustainability is evident in a study undertaken by Bebbington and Thomson (1996).

12 Bebbington (1997) notes Puxty’s (1991) warning that engaging with practice may lead to the legitimisation of basic societal structures (see also, Neu et al., 1998) as, for example, business can demonstrate an open attitude to CSR (perhaps selectively choosing elements suited to business interests) as a way of demonstrating they are listening to criticism. This serves to further legitimise both business and its underlying social structures. The serious implications of managerial capture for the wider society’s interests are also clearly encapsulated by Owen et al. (2000):

… if social audit [or social responsibility] is captured by management [it] will almost certainly be shallow, reactive and proceed to diminish the meaning of corporate social responsibility and accountability (p. 86).

13 Two interviewees were not working for public companies at the time the interviews took place. Of these, one was working for a plc when initially contacted, but had since moved to a large private company. This interviewee had been in this new post for approximately four weeks at the date of the interview. The other interviewee’s company had, in the previous five years, been de-listed but the interviewee had been the chairperson of this company throughout the years it was a quoted company.

14 These questions were initially shaped by a review of the CSR literature (particularly the CSR123 rubric, critiques of this, and the long quest for a corporate social performance model (see Carroll, 1991, 1979; Jones, 1983; Wartick and Cochran, 1985; Wood, 1991a; Clarkson, 1995). Detailed discussion with a prominent researcher in the CSR field and brainstorming sessions with several other researchers (both in Ireland and in the UK) broadly familiar with the research area being studied also influenced the questions examined. The interview guide is available on request from the author.
researcher on the interviewees’ company premises (with three exceptions). They ranged from 45 minutes to one and a half hours in duration.

**Profile of Interviewees**

Senior managers in Irish plcs from a broad range of industrial sectors were selected for interviews. This was primarily as they all had significant input into the formulation of corporate strategy and could be expected to have a broad perspective on their organisation’s operations thereby enabling them to address questions investigating perceptions of CSR. The interviewees worked in six industry sectors covering all of the major company sectors quoted on the Irish Stock Exchange (see Table 1).

[Take in Table I]

**Data Analysis**

Twenty-five of the 29 interviews were recorded by tape and subsequently transcribed. The transcripts were read in detail on ten separate occasions. The first and second in-depth reading of each transcript was undertaken with the tape of the interview running “as emphasis, mood, intonation and so on can crucially elaborate meaning” (Jones, 1985, p. 58). Throughout subsequent readings, detailed coding categories for the data were formulated (“open” coding), with the primary aim being to assist the later recovery of data segments categorised under the same codes (Coffey and Atkinson, 1996). During the later readings, special significance was placed on locating cases that would tend to conflict with the primary themes that had emanated from the data at the earlier stages of the analysis. This helped to provide some protection against “the presentation of ‘unreliable’ or ‘invalid’ evidence” (Miles, 1979, p. 590) (see Patton, 1990, pp. 462-464).

Detailed matrices summarising the themes/codes identified by each interviewee (Miles and Huberman, 1994) were developed in order to display the themes emerging when the initial

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15 Four interviewees declined to have their interview tape-recorded. Detailed notes were taken throughout and immediately after these interviews.

16 Prior to these readings, the transcripts were checked with the tape recordings to ensure complete accuracy in the transcription process.

17 A detailed summary of each interview was prepared after the third reading highlighting emerging themes and providing general observations on the conduct of each interview thereby assisting within-case analysis. Simple mind (cognitive) maps were also prepared for each interview in order to support or, in some cases, challenge the themes identified and the coding scheme/categories which were being developed. These also helped in the search for any apparent contradictions in the themes emanating from the data.

18 The themes and their relevant codes were subsequently transferred from the manual file to a computer file. Approximately 115 individual codes were initially developed from the above “open coding” (Parker and Roffey, 1997, p. 228) procedure (note that these codes dealt with perceptions of corporate social responsibility as well as CSD). These codes were then further refined and relationships between codes were developed. Similar codes were aggregated into what were termed “core codes” in order to collapse the data into manageable proportions. The core codes emerged “as aggregates of the most closely interrelated (or overlapping) open codes for which supporting evidence [wa]s strong” (Parker and Roffey, 1997, p. 228).
codes were developed as a result of the “open” coding. These displays aided in identifying cross case patterns in the interview data (Miles and Huberman, 1994; Huberman and Miles, 1994) with the predominant codes/themes becoming evident partially by mapping the relative incidence of different codes. Quotations which appeared to represent a particular code/theme were then used to present the “thick description” (Denzin, 1994, p. 505) furnished in the following section.

MANAGERIAL CONCEPTIONS OF CSR

This section presents the managerial conceptions of CSR. All managers recognised that companies had some form of ‘social’ responsibility and these perceptions are firstly described. The rationales behind this acceptance of ‘social’ responsibilities are then analysed in depth. Particular reference is paid throughout to their tendency to promote the capture of the liberating potential of broad obligation/duty focused conceptions of CSR implicit in the perspectives of social accountants.

The Recognition of ‘Social’ Responsibilities

All interviewees claimed to recognise broad responsibilities, and by way of illustrating this they elaborated on the groups to whom they believed a corporate ‘social’ responsibility was owed. A ‘social’ responsibility suggested a responsibility to groups other than shareholders, initially implying a separation between an economic focus with regard to shareholders and a ‘social’ focus with respect to other stakeholders. Primary ‘social’ responsibilities to the local community, employees, and the environment were identified. There was limited reference to responsibilities to suppliers and customers.

“I would certainly feel that every organisation has an obligation to its employees ... I think obviously from the point of view of health and safety [and] all of that area, people have to be very well looked after [and with that], people generally get better job satisfaction.” (FD13)

“ ... the fundamental impact that responsible mining companies ought to be concerned about is the impact on the environment because that in itself would have various social impacts.” (CEO3)

Much of the elaboration on responsibilities and what they involved tended to be rather brief, with a number of interviewees expressing difficulty expanding broadly on how any responsibilities might be, or were recognised in practice. General, somewhat banal statements along the lines of: “ ... we are very conscious of the need to protect the

19 These matrices are available on request from the author.

20 However, while recognising that the most common recurring themes in the data were easily determined using matrices, the researcher was careful to avoid presenting a “smoothed set of generalizations that may not apply to a single ‘interview’” (Huberman and Miles, 1994, p. 435) and an attempt was made to preserve the uniqueness of certain individual interviews.

21 These initial matrices were further reformulated in order to discover if interviewees’ industry sector, company size or role had any apparent impact on their perspectives.
environment” (FD6) or “... we have a responsibility to ... perhaps the main customers” (FD1) were frequently proferred.

Furthermore, despite the majority of interviewees recognising responsibilities to a broad range of constituents, there was a minority, although strongly held, viewpoint whereby no explicit responsibility to broader ‘stakeholders’ was acknowledged. This was stated bluntly by one general manager:

“... I don’t think we have a positive reason to go out and help and do things for people … I don’t really think that that is part of the business of a company.” (M3)

A number of managers indicated that prior to being approached for interviews, they had not given issues surrounding corporate social responsibilities any deep thought and preparing for their interview had given them serious cause to contemplate on both their personal and corporate led motivations. The interviews moved on to probe in depth the rationales behind this somewhat cursory and implicitly narrow recognition of social responsibilities.

**Rationalising Managerial Conceptions of CSR**

Economic self-interest was deemed the primary motivation fuelling the recognition of social responsibilities among the managers. Two approaches to the adoption of social responsibilities motivated in this regard were identified. They comprised proactive and reactive enlightened self-interested rationales underpinning CSR. Both of these rationales, particularly the former, emphasise a perceived necessity or desire to capture and control conceptions of social responsibility within conventional business norms and indicate minor concern for the impacts of business on the wider society, particularly any duties/obligations that business might possess.

**Proactive Enlightened Self Interest – Managerial Capture and Control of Conceptions of CSR**

Twenty-five (of the 29) managers expanded upon this rationale for CSR in depth. It entailed the voluntary recognition of corporate social responsibilities by companies as long as this enhanced or failed to inhibit corporate economic welfare. Social issues impacting on business were managed and selected with these motivations in mind. This rationale encompassed a pragmatic ‘enlightened self-interest’ type perspective on social issues whereby the effective management of social issues/stakeholders was perceived as enabling an organisation to fulfil its primary objective of shareholder value maximisation:

“[Maximisation] of shareholder value is the prime objective of the organisation and most other things are enabling means towards that end and that would include social activities, treating employees correctly … It’s not a subordination of employees to that ... there is a close fit, there’s no antipathy between the two ... they are complementary goals.” (CEO1)

“Companies do have social responsibilities, but they have to be managed in order to benefit the company.” (C4)
Rarely were conflicts viewed as arising between the pursuit of economic success and the 
exhibition of a 'social' responsibility. The emphasis on complementarity denoted a desire to 
capture a conception of CSR within conventional business norms of behaviour and 
assessment and to disinfect it of any conflictual, radical or broad duty focused 
characteristics which might challenge “business as usual”. Conceiving of CSR beyond these 
narrow parameters was widely disparaged:

“At one level environmental issues are very positive, there is money to be saved … 
beyond that it gets quite difficult where there are nil pay backs if you want to call 
them that … we have a real conflict, and there is no point in disguising it in my view, 
between our shareholders’ wish to increase earnings and return on capital, and 
maybe a perceived social responsibility to have no effluent.” (FD7)

Two chairpersons and one finance director exhibited a clear desire to capture issues 
surrounding CSR through creating the appearance of concern for the wider society. In a 
rather alarming fashion, they warned of the need to proactively recognise some form of 
social responsibility in order to quell the potential for revolt among the disenfranchised in 
Irish society, a scenario they viewed as possessing negative business consequences:

“If you don’t appear to [give something back to the community] you are going to 
create conditions in which there will eventually be an uprising of the workers or 
something, so it’s in your own interests to do it … you might turn these people away 
from burning down your factory or painting graffiti all over your walls.” (C3)

While these rationales illustrate some willingness to engage with those pursuing a broader 
duty focused social role for business, this is on extremely restricted terms. The engagement 
must be controlled by business interests and focuses on negating and capturing rather than 
accepting and acting on the claims of less powerful stakeholders. A resistance to embracing 
change outside the parameters of ‘business as usual’ is evident thereby illustrating a clear 
threat and challenge to the core society-centred objectives of social accountants.

Two interviewees acknowledged that the above motivations represented a 
cynical/manipulative approach to community involvement aimed at capturing and 
controlling conceptions of CSR on behalf of companies:

“I would say they [social issues] are probably becoming more opinion forming or 
more manipulative or whatever way you want to describe it … For example, if one 
wanted to change the way one did business, to move it from bricks and mortar … to 
something much more modern. I mean I could see it might make sense to pick a 
community somewhere that would rapidly see the benefits of it and maybe deliver a 
super service there for a while with a view to gaining acceptance of how desirable 
this was from both parties point of view, [giving the impression of] meeting needs as 
opposed to selling products or making profits.” (CEO1)

**Reactive Enlightened Self-interested – Societal Resistance to Capture and Control**
The rationale outlined above involved a narrow voluntary recognition of so-called ‘social’ responsibilities if appropriate, implying recognition only if business could proactively control and capture social issues impacting on business. However, a reactive self-interested rationale (addressed by 28 interviewees) was primarily instigated by external pressure imposed on companies.22 This pressure was deemed to derive from many, often overlapping, sources such as legislation, local communities, pressure groups with single issue agendas, and the print media. The overriding desire of many managers to capture conceptions of CSR within a business-focused framework becomes even more evident within these rationales. This is due to their tendency to exhibit a primarily negative disposition towards external pressure from stakeholders outside the shareholder body. Principally, this is due to a perception that pressure of this nature makes the control and capture of social issues and demands more problematic leading to the increased potential for encroachment on core economic interests. Consequently, these perceptions demonstrate a further resistance to (externally imposed) change aimed at benefiting the wider society. Nevertheless, they also suggest that pressure of this nature may be the only means by which companies will modify their behaviour for the benefit of the wider society irrespective of shareholder interests.

Fourteen interviewees felt that the capacity of external pressure to impact negatively on a company’s economic welfare was enhanced by the nature and particularly the small size of Ireland’s social, political and economic environment. This increased companies’ sensitivity to social pressure and encouraged a responsive approach:

“This is a small country and every informed person knows most business actions and business people. This can lead to social pressure to be socially responsible. Companies would be exposed to more pressure than in the US or the UK.” (C4)

A reactive, responsive approach to various social pressures was deemed appropriate in order to avoid potentially damaging economic impacts. The predominantly negative perception of externally imposed social pressure alluded to above, from whatever source, was evident throughout. For example, in the exploration/extractive industry, pressure from environmental groups was highly evident and two managers claimed, quite defensively, that these groups merely represented overly vocal minorities:

“... the silent majority stay silent and ... there is certainly a strong [environmental lobby] against mining, because in every mining project in this country that lobby has turned up in opposition and they are the same people.” (CEO3)

“... some of the pressure can involve outrageous claims ... although we always respond to reasonable demands.” (FD6)

Pressure imposed through the print media was viewed unfavourably by seven interviewees. For example, one interviewee felt that negative perceptions of business from certain sectors of Irish society were directly influenced by the media as they “tend[ed] to slate certain aspects of business” (FD4). There was an implication that companies may have been forced to defend certain socially-related practices or to provide more evidence in relation to them due to media pressure, something many managers were unhappy about. Interviewees in the exploration/extractive sector were of the view that media pressure kept them alert to

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22 It should be highlighted that the issue of companies’ exposure to social and political pressures was explicitly addressed as part of the interview guide.
potential social concerns, but one CEO claimed that they rarely had a chance to put their case:

“There is a despairing view among many of my colleagues that you can try and set the record straight but the media won’t give you the exposure or the space to set the record straight.” (CEO3)

If companies had to react to social issues they were often perceived as having surrendered control of the issues or of perceptions of them. There was a greater sense of conflict between economic and social objectives in these perceptions as social issues were perceived as being imposed on business therefore proving less amenable to control or capture. The overall approach to the varying pressures implied that companies recognised social responsibilities in this responsive vein because they had to, due to these powerful, often complex, external pressures, rather than because they wanted to:

“I still feel much of that [social] responsibility is driven by compliance and peer pressure rather than any true desire to want to do it … I think Irish industry and Irish culture has come on a lot [but] I still feel it is a little bit driven by what it has to do, rather than what it should do … you still get the feeling that an Irish company would throw a barrel of something over the bridge at night if it thought it could get away with it.” (S1)

According to thirteen managers, the necessity of responding to legislation drove a number of companies to be ‘socially’ responsible. Yet again, it was evident that many managers were unhappy having social responsibilities imposed upon their companies in this vein and were critical of much of the legislation they felt forced to comply with:

“…some of it [the legislation] is overkill … [but] there is the reality that if you don’t [comply with legislation] they will shut you down in this day and age, with environmental protection acts and the monitoring that goes on … (CEO2)

These perspectives reflect a reluctance on the part of managers to engage with externally imposed pressures, be they from the media, pressures groups or through legislation. Openness to engagement appears dependent on corporate control of the engagement process and the potential for critical engagement is made problematic by the sensitivity of many managers to external pressure. This emphasises a major challenge for social accountants in their attempts to transform practice through engagement.

**CSR as an Obligation or Duty – Capturing Broad Society-Centred Conceptions of Obligations and Duties**

Bucholz (1987) has argued that ‘responsibility’ is a moral term and implies an obligation to someone or something. While many arguments have ensued regarding the obligations of business towards the wider society, among social accountants organisations are perceived as having obligations that extend beyond the economic domain even extending to future generations (Gray et al., 1996). However, this section illustrates how the emancipatory potential of the terms ‘obligation’ and ‘duty’ in terms of broadening the responsibilities of business in the wider society’s interests can be captured and often confused and conflated with economic self interest.
Eighteen of the interviewees who outlined some form of self-interested motives (out of a total of 19) also contended that companies owed an obligation or a duty to certain sectors of society. These assertions appeared to emanate from a desire to dampen the apparent narrow, largely unenlightened focus of the proactive and reactive perspectives. Initially these obligations/duties were proffered quite generally as deriving form a broadly moralistic perspective and were perceived by the interviewer as existing regardless of any economic consequences. For example, an obligation or duty to “give something back”, particularly to local communities, was extensively acknowledged:

“If you are drawing wealth out of the community, you have an obligation to put something back into it … most companies would require little persuasion that they have an obligation to people they deal directly with.” (S3)

However, many of the references to obligations tended to be rather ambiguous and were alluded to rather than expanded upon in any detail, particularly when compared with the level of detailed discussion of the proactive and reactive rationales examined above. There was little elaboration as to exactly what fulfilling one’s obligations would or should involve in practice. Comments like “we have … a moral obligation to society” (FD5) and “… it [business] has an obligation on environmental issues” (FD13) as well as “… we have an obligation to … the main customers” (FD1) were common. As already noted, initially the emphasis on obligations appeared to imply a broad moralistic stance. The managers were concerned with appearing supportive of broad quasi-moralistic obligations. However, managerial capture is a subtle process and it was only when the interviewer probed further in order to expose in more detail the underlying meaning most managers attached to the terms ‘obligation’ and/or ‘duty’ that it became clear that they tended to conflate notions of duties and obligations with economic self-interest. For example, it became apparent that, for most managers, obligations were deemed due as long as they had no negative impact on corporate economic interests. They were therefore perceived as secondary to economic success. Furthermore, there was some indication that they were viewed as being due as a result of a company’s economic success:

“The wealthier and more powerful the individual is, the greater the responsibility and obligation … and this applies equally to the corporation.” (C3)

“I think it is the right thing [that] if people [or companies] are doing well they should do more [for society].” (FD3)

The potentially liberating nature of the terms obligation and/or duty is thus captured in these perspectives with many managers, tending to, conveniently, from a corporate perspective, conflate CSR2 notions of CSR with elements of the (albeit ambiguous) CSR1 conception. Consequently, these conceptions largely discount “the idea that corporate social responsibility could [involve] an affirmative duty to work toward a better society, or that it [could] be a pleasurable and rewarding venture … or that some profits [we]re better not made” (Wood, 1991b, p. 71, emphasis added).

**Legitimising/ Excusing Managerial Capture**

Twenty-three (of the 29) managers were keen to defend and legitimise the apparent restricted recognition of social responsibilities implied in the perspectives above. They
emphasised powerful obstacles in practice which curbed any attempts to recognise broader voluntary social responsibilities irrespective of social pressure or economic impacts. These barriers primarily related to pressures exerted on plcs to produce short term results for shareholders and institutional investors in an intensely competitive working environment. It was claimed that investors in general were not demanding or encouraging companies to be socially responsible beyond activities that might enhance shareholder value. These observed trends were, in effect, forcing managers to pursue the capture and control of agendas aimed at broadening their companies’ social responsibilities.

“I probably see about a hundred institutions a year, say over the last ten years, that’s … about a thousand institutional visits, one on one meetings. The environment hasn’t been raised by one … there have been a huge range of topics, but never the environment.” (FD7)

Many managers were extremely keen to emphasise their lack of personal choice regarding the social responsibilities they might assume on behalf of their organisations. To deviate from an exclusive focus on shareholder value by broadening a company’s outlook, encompassing more voluntary consideration of social issues, would involve the risk of failure in their employers’ eyes and the potential loss of their management roles within their organisations.

“I think the lesson in life really is, you have to be focused to succeed, you can’t be spread too thinly, and therefore it’s probably fair to say that social responsibilities come down the pecking list.” (FD7)

An exclusive emphasis on shareholder value maximisation was deemed to possess a certain simplicity. One finance director noted how his bank had moved away from a stakeholder focused approach embracing a broad set of stakeholders as this had proven commercially detrimental. This was supplanted by, in his view, a simpler, more focused shareholder value approach, which had resulted in a rise in the bank’s economic fortunes:

“… I think that concepts such as shareholder value in fact, I would have thought detract from the social aspect, because you see … it simplifies life, it sees the role of management to create shareholder value and that’s managers’ role. What happens after that is somebody else’s role, so it encourages a division of responsibilities if you like [and] that’s the current vogue thinking.” (FD10)

For most managers, the only occasion where it was perceived a sense of social responsibility might go beyond short term economic considerations was where chief executive officers (CEOs) or chairpersons could influence a company’s stance on social issues through direct intervention or through their overriding influence on corporate culture. This was especially the case in smaller plcs. For example, nineteen interviewees claimed that these responsibilities would only be recognised through the translation of personal motivations from the top of a company into corporate social activities/ responsibilities:

“If you have somebody at the top of the company who has a social conscience, who is interested in employees, that spreads right down through the company. If you have somebody at the top who doesn’t give a hoot, he wants to make as much profit as he can, he doesn’t care what happens, he wants to increase his own salary, then
This desire to legitimise their perspectives led three interviewees to assert that it was not just corporations that should be targeted when looking for demonstrations of social responsibility. Other sectors in society also needed to recognise some broader sense of social responsibility:

“... there is always this onus on others to take on the responsibility ... an example is the lack of care in society for the old ... we have to think more broadly, it is not enough to be focusing only on corporations, too much should not be asked of corporations ... if you are going to have responsibility then you need everyone doing it ... employees must take their responsibility and self-generate corporate giving from the bottom up.” (C2)

There was a clear view that, given the above pressures, the last item on management’s agenda would involve consideration of their company’s social impact. While the overriding view emerged that even if management wished to work on a company’s social involvement this was not possible on a practical level, some interviewees did attempt to outline their personal recognition of broader social concerns. With respect to these personal motivations and their potential to conflict with a narrow corporate imposed CSR conception, the following section delineates perspectives from managers who challenged the corporate perspective on CSR if it threatened to override their personal perspective. These perspectives provide a valuable insight into perceptions defying the overriding narrow focus presented so far.

Managerial Resistance to Capture Imposition – The Collision of CSR Conceptions ‘Inside’ and ‘Outside’ the Organisation

The foregoing analysis of the perspectives indicates that, among these managers, the capture and control of attempts to critically engage with and change corporate behaviour for the benefit of the wider society is likely. However, there were clear deviations from this narrow CSR conception throughout the interviews and they indicate a more hopeful picture for social accountants attempting to instigate change/ transformation. These departures tended to emanate more especially from managers who recognised a clear distinction and indeed conflict between their personal and corporate led motivations. Gray et al. (1995) have referred to this as the distinction between personal values ‘inside’ and ‘outside’ the organisation. For instance, while many of the legitimising perspectives in the previous section tend to emphasise an almost complete capitulation to corporate demands by most managers (implying ‘inside’ values dominate ‘outside’ values), there were a number who emphasised the primacy of their personal perspectives irrespective of whether they conflicted with imposed corporate constraints. These perceptions further highlight circumstances where the necessity to capture broad conceptions of CSR is imposed on managers given the pressures they work under. However, they differ in that they suggest that, for some managers, there is little desire to legitimise these motivations/actions given their personal perspective clashes with the corporate view. These perspectives, while far from widespread, suggest that in some instances, there may be more openness to engagement and potential for change than might have been envisaged thus far in the analysis.
Evidence of a clash between personal and corporate led conceptions of CSR was particularly apparent among some managers when they spoke of responsibilities owed to employees and local communities. For example, while considering his conception of CSR, a chairman of two older plcs put forward a case for “gainsharing”\textsuperscript{23}, where employees share in any gains that companies make. He noted that he had known a time when employees were dispensed with if there was no work available, and that while he recognised the business realities, he called for a more co-operative approach between employees and management. He expressed, relative to many other managers, an apparent deep personal concern for the proper treatment of employees:

“… [what] I do find difficult to deal with is that cutting down staff is the first resort and not the last resort … I think all other avenues should be examined before necessarily letting people go … Many companies, if not all companies, treat it as sympathetically as they can, but it is just that impersonal approach at the moment.” (C3)

Another chairman (C2) was especially keen to emphasise “the people side of corporate social responsibility” particularly as industry “does not get involved in enough aftercare for people who are made redundant”:

“…the loss of self esteem due to redundancy is a big issue and this can exclude large numbers of the population as in a lot of cases they are unemployable again.” (C2)

One manager was openly critical of her industry’s general treatment of employees. While recognising that her own company provided good employment conditions, she bemoaned the lack of respect for employees in general in the exploration/extractive industry:

“I think they need to have far more concern for people rather than just from doing whatever a geologist loves to do, finding a mine and developing it and making big profits.” (FD7)

Explicit in these perspectives was a sense of a broad quasi moral duty emanating from a personal viewpoint which was at variance with the narrow conceptions of duty and obligations outlined earlier. This broader sense of duty to the wider society was evident in one finance director’s criticism of her industry’s attempts to communicate with local communities:

“I think the industry definitely have, they have a duty that they haven’t fulfilled, to educate and inform people about the industry … they need somebody who can answer questions and put people’s fears away … I think the industry has a duty to provide something for the public.” (FD9)

In a similar vein, a manager in the printing sector was adamant that responsibilities to the local community extended to communities in any location a company operated in, and not merely those which were clearly visible in the Irish context:

\textsuperscript{23} For more detail on the concept and practice of gainsharing, see Collins (1996).
“I think it is when you look at a company’s performance in the developing world, that’s when you really show it up for what it is, because there are many instances of ‘nice’ companies in the UK and they have their ‘nice’ little headquarters, and everybody comes out in their ‘nice’ little blue and white uniforms and their practices in commodity trade in sub Sahara Africa [or] in mineral extraction in South East Asia would leave a lot to be desired, but everything is hunky dory.” (S1)

He went further to suggest that while he had no problems working for his own company as they dealt in renewable resources, he would be uncomfortable working for a company that might be more damaging to the environment:

“I am glad right now that I don’t work for an oil company because they are getting into the use of non renewable resources [and] it’s a much more vexed issue.” (S1)

It was particularly when alluding to obligations/duties owed that managers with a broader perspective became explicit about their personal as opposed to corporate led conception of CSR. For example, two interviewees insisted that their personal viewpoint dominated a corporate oriented outlook:

“I would have absolutely nothing to do with anything that I thought was immoral or unethical in any way … I just wouldn’t work in one of these companies who decide that they are going to give lots of money to politicians or something, or hand out bribes for any reason, but again, it’s as I said I am a real black and white person.” (FD9)

One CEO also contended that company responsibilities reflected individual responsibilities and that individuals had an obligation to, for example, the environment irrespective of economic concerns:

“... there is an individual responsibility on every professional to treat the environmental issue very seriously and to bring to bear the very best technological solutions to any particular problem, so it’s not simply a matter of being driven to ensure that the company is efficient and profitable, it’s not just that ... I think it’s a question of individual responsibility.” (CEO3)

The above perspectives suggest that, even within the structural constraints most managers operate under, there is some desire to change corporate practices in order to benefit the wider society implying that CSR1 conceptions of CSR are not necessarily discounted out of hand. For social accountants, this can only mean that resistance to change may not be total and critical engagement may, to some extent, elude the dangers of managerial capture.
DISCUSSION AND CONCLUSIONS

The principal purpose of this paper was to conduct an in-depth examination into managerial conceptions of CSR in the Irish context. This was undertaken in order to inform the debate surrounding the nature and extent of the threat of managerial capture of social accountants’ broad society-centred CSR conception. Through analysing these perceptions, obstacles to social accountants’ successful engagement with corporate management are exposed. The paper represents an attempt to report on an engagement with corporate management regarding a concept (CSR) central to the concerns of social accountants. In doing so, it responds to Gray’s (forthcoming) request for more reports of field work in the social accounting literature. Furthermore, by focusing on managerial perspectives of the CSR dimension of the corporate social (stakeholder) accountability framework, the paper fills a research gap in the social accounting (and accountability) literature where there is very little in-depth empirical examination of the CSR dimension and what it might mean.

This study reports on the perceptions of 29 senior managers and, as such, any consideration of the findings can only be attributed to these individuals. The interview analysis indicates that most managers perceive the normative orientations of concepts such as CSR1, with its occasional emphasis on obligations/duties regardless of economic impacts, as having little relevance to their perceptions of CSR. The managers largely emphasised a desire/necessity to manage a company’s relations with society (particularly local communities), an approach Frederick (1994) refers to in his CSR2 definition (and reflecting a stakeholder management perception of CSR). Within this CSR conception, managers attempt to anticipate and respond to the demands of society only because these demands may impact negatively on economic well being. This form of social response is thus “made well within the established framework of the traditional enterprise where economising is dominant over other social values” (Frederick, 1986, p.132) and any tension/conflict between CSR and economic responsibility is discounted. This conception reflects an apparent belief that adopting a self-interested responsive (CSR2) approach to business social involvement implies the exhibition of a social responsibility (CSR1). Consequently, CSR is made manageable, and by downplaying or dismissing any tensions between corporate and society-centred goals managers are therefore free to decide on their own, severely limited conception of CSR, thus perpetrating a form of managerial capture of the meaning of CSR.

These perspectives indicate that looking to the corporate sector for a voluntary sense of social responsibility in the form of rights and obligations is unlikely to meet with a positive response and is often considered “… both limiting and irrelevant to the world of the practising manager” (Freeman and Liedtka, 1991, p. 93). CSR, as envisaged by these managers, more often than not exhibits minor concern for the consent and understanding of ordinary people. Even the meaning of terms with moralistic connotations such as ‘obligation’ or ‘duty’ are captured and (re-)interpreted as being dependent on rather than independent of economic success. This leaves the impression that “the moral point of view” is in fact outside of or alien to business practice (Wicks, 1996) and supports Jones’ (1996) assertion that managers conflate and confuse socially responsible actions with rational economic behaviour.

The findings emphasise the possible resistance social accountants would face in attempting to instigate change among this sample of managers. Openness to engagement appears dependent on the ability of corporations to control and ultimately capture the engagement
process. The potential for critical engagement is made particularly problematic by the sensitivity of most managers to externally imposed pressure. There is a clear sense that unless one can propose a ‘business case’ for CSR, engagement will be difficult and change resisted. This also indicates why many non-critical social accounting initiatives in the UK are proving acceptable to large organisations given their stakeholder management as opposed to stakeholder accountability focus (see Owen and Swift, 2001; Owen et al., 2000; O’Dwyer, 2001; Gray, 2001). Furthermore, many of these perspectives support the claims of social accountants who state that encouraging voluntary actions in a socially responsible vein from the corporate sector is likely to lead to, at best, somewhat superficial attempts to respond to wider societal concerns (Owen and Swift, 2001; Owen et al., 2000).

Despite the pessimism many of the perspectives promote with regard to the successful pursuit of social accountants’ CSR conception, there is enough contrary evidence to suggest that, for some managers, their values ‘outside’ their organisations may potentially pervade ‘inside’ the organisation. These provide encouragement for social accountants in that social accounting initiatives aimed at instigating evolutionary change may accord with these managers’ personal CSR conceptions and be guaranteed at least a hearing from these senior individuals. However, whatever efforts social accountants employ, a healthy regard for the structural restrictions imposed on management will be necessary and inevitably constraining.

This paper examines 29 perspectives in one context and neglects to focus on specific instances of managerial capture, particularly with regard to social accounting initiatives. In order to examine more specifically how managerial capture works in specific situations, future research should focus on examining individual social accounting initiatives aimed at instigating organisational change on a case study basis. This will add to the rich data sets that qualitative studies of this nature provide and may serve to illustrate more clearly the subtle nature of managerial capture.
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Table I

Interviewees’ Role and Industry Sector

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FD refers to finance director or equivalent; C refers to chairperson or equivalent; CEO refers to chief executive officer; S refers to company secretary; M refers to general manager. Twenty-six males and three females were interviewed.