

CORPORATE SOCIAL RESPONSIBILITY IN THE CONSTRUCTION INDUSTRY

**A Thesis Submitted to
the Graduate School of Engineering and Sciences of
İzmir Institute of Technology
in Partial Fulfillment of the Requirements for the Degree of**

MASTER OF SCIENCE

in Architecture

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**July 2019
İZMİR**

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ACKNOWLEDGMENTS

I would like to express my sincere gratitude towards my supervisor Prof. Dr. Serdar Kale. It is a pleasure to thank him who made this thesis possible with his advice and guidance through the research process.

I would like to thank the committee members Prof. Dr. Tahsin BAŞARAN and Dr. Selim Baradan for their attendance to my thesis defence seminar and for their valuable comments and recommendations.

I offer my regards and blessings to my dear parents Nur Doğan and Şerif Doğan and my dear brother Ulaş Doğan, who supported me in any respect during the completion of the thesis. You have always encouraged and supported my study. I could finalize this thesis with your support and motivation.

Last but not least, I owe my deepest gratitude to Deniz Dervişoğlu, thank you for your encouragement and support during my study.

ABSTRACT

CORPORATE SOCIAL RESPONSIBILITY IN THE CONSTRUCTION INDUSTRY

The concept of “Corporate Social Responsibility” is one of the most discussed and debated issues in literature. It argues that firms should behave responsibly to the environment, society, and all stakeholders. Construction firms have been relatively slow, compared to firms operating in other industries, in adopting “Corporate Social Responsibility (CSR)” practices. Yet it is a topical managerial issue for construction firms. The main objective of the research present in this thesis is to explore the concept of Corporate Social Responsibility practices in the context of construction industry. The sample used in this thesis is composed of 205 construction firms listed in ENR’s 2018 Top 250 International Contractors. CSR discourses of construction firms are explored by using content analysis of CSR reports, financial reports, corporate web pages and other web sources. The research findings suggest that CSR practices/discourses used in the construction industry can be categorized into nine major groups. The most common CSR practices/discourses used in construction industry focuses on customer issues, environmental issues and labour issues. Research results also highlight that nationality of the firms, continent in which construction firms located and the ranking of construction firms in ENR list have significant impact on the use of CSR practices/discourse.

ÖZET

İNŞAAT ENDÜSTRİSİNDE KURUMSAL SOSYAL SORUMLULUK

Kurumsal sosyal sorumluluk kavramı, işletmelerin çevreye, topluma, tüm paydaşlarına sorumlu davranması gerektiğini savunan, günümüzde en çok bahsedilen ve tartışılan konulardan biridir. İnşaat sektöründe çok daha geç uygulanmaya başlayan kurumsal sosyal sorumluluk, tüm iş dünyasında olduğu gibi inşaat alanında da kaçınılmaz bir noktadadır.

Tezin ana amacı, Kurumsal Sosyal Sorumluluk kavramını inşaat sektörü bakış açısından araştırarak, bu kavramın geçerliliğini kritik etmektir. Araştırmada, ENR 2018 En İyi 250 Uluslararası Yüklenici listesindeki 205 şirket örneklem olarak seçilerek, inşaat şirketlerinin bu konudaki sorumluluk alanları, önem verdikleri kurumsal sosyal sorumluluk boyutları değerlendirilerek, şirket büyüklüğü, kıta ve ülke karşılaştırmaları yapılmaktadır.

Tezin giriş bölümünde, kurumsal sosyal sorumluluk kavramı genel bir bakış açısıyla irdelenmekte, bu konunun inşaat sektöründeki durumu özetlenmekte, tezin amacı, hedefleri ve araştırma soruları ortaya konulmaktadır. Tez çalışmasının ikinci bölümünde, kurumsal sosyal sorumluluk kavramı tanımları, tarihsel evrimi, bu kavramı eleştiren ve sorgulayan bakış açıları ve kurumsal sosyal sorumluluk boyutları ele alınmaktadır. Tez çalışmasının üçüncü kısmında, araştırma yöntemi ve veri analizi teknikleri ortaya konularak; tez için bu yöntemlerin gerekliliği, örneklem seçimi, içerik analizinin güvenilirliği ve içerik analizi veri gruplamasında kullanılan boyutların detayları aktarılmaktadır. Çalışmanın dördüncü bölümünde, içerik analizi sonuçlarının kodlanması ve istatistiki olarak değerlendirilmesiyle ortaya çıkan sonuçlar boyutlar üzerinden açıklanmaktadır. Beşinci bölümde ise, içerik analizinin kodlanmasıyla elde edilen bulguların, ANOVA ile ölçülerek, şirket büyüklüğü, kıta ve ülkeye göre boyutların incelemesi ve karşılaştırması yapılmaktadır. Tez çalışmasının son kısmında, bulguların genel bir değerlendirmesi yapılarak, inşaat şirketlerinin kurumsal sosyal sorumluluk kavramına bakış açısı kritik edilmekte, kurumsal sosyal sorumluluk kavramının geleceğiyle ilgili beklentiler açıklanmaktadır.

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LIST OF ABBREVIATIONS

- BSR : Business for Social Responsibility
CFP : Corporate Financial Performance
CSP : Corporate Social Performance
CSR : Corporate Social Responsibility
ENR : Engineering News-Record
EU : Europe
MEA : Middle East and Africa
NGO : Non-governmental Organization
UN : United Nations

CHAPTER 1

INTRODUCTION

1.1. Corporate Social Responsibility Concept

Corporate social responsibility firstly emerged with justice and favour feelings. Nowadays, it is the most debated subject in the business life. According to a classical view of CSR, it is used for getting economical advantage by firms. In the modern view, it is accepted that firms should care about society, give importance to the needs of society. Firms have responsibilities towards the community, the environment and the government beyond the economic issues.

A closer look to the concept of CSR reveals CSR is more than economical gaining or charity work. CSR can create innovation, can explore new sources, and in turn can give competitive advantages to firms. From a bird eye view, with integration between society and business, CSR can be considered as a perfect “society progress tool” (Porter and Kramer 2007). Banerjee (2008) argues that CSR should be applicable not for firms as well for the community. Focusing on firms can give people limited results. For the raising awareness of CSR in the community and developing social life with the support of CSR, revision is needed. Researchers have been involved in asking different questions to change and improve CSR theory. These efforts expand the definition of CSR and present new conceptualization and interpretations of CSR.

1.1.1. Corporate Social Responsibility

CSR is an evolving research concept. The emergence of CSR concept dates back to the early work of Bowen in the 1950s. Bowen (1953) states that business people have further responsibilities than their earnings and business life and call these “further responsibilities” as “social consciousness”. This early work has been an important source of inspiration for many researchers such as Davis (1973), Preston and Post (1975), Sethi (1979), Carroll (1979), Wood (1991). Different definitions of CSR prevail

in literature. Carroll's influential works present one earliest definitions of CSR. Carroll argues that (1979) CSR represents: *'the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time'* (Carroll 1979). This definition emphasizes four core dimensions of CSR: (1) economic, (2) legal, (3) ethical and (4) discretionary expectations. Dahlsrud (2006) reviews these different definitions of CSR and concludes that a universal definition of CSR is not possible but they have certain common dimensions. Dahlsrud's (2006) review reveals that common dimensions for studying the concept of CSR include: environmental, social, economic, stakeholder, and voluntariness.

1.1.2. Corporate Social Responsibility in the Construction Industry

The early implementation of CSR practices in construction firms experienced has been some challenges mainly due the fragment industry structure (Myers 2005). Although, the construction industry has begun to implement CSR practices a little bit later than other industries, nowadays, there have been important growths in the number of construction firms adopting CSR practices. The adoption of CSR practices in construction firms can be linked to the concept of sustainability which intends to improve the construction processes and activities (Larsen, Phua, and Kao 2012). The main motivation for construction firms in adopting CSR practices is to long term competitive advantages (Duman, Giritli, and McDermott 2016).

The construction industry involves the most important business activity for the economy. The use of CSR practices in construction firms has important implication for the stakeholders of the construction industry (Lau and Douglas 2008). Construction firms can play an active role in expanding the awareness of CSR practices. Larsen, Phua, and Kao (2012) argue that construction firms gain competitive advantage when they develop a close connection between their localized construction practices and innovative solutions. With the contributions of CSR, a construction firm can adopt innovative rules, differentiate itself and outperform its competitors. Glass and Simmonds (2007) suggest that CSR in the construction industry as not damaging other parties and the whole world can reach a consensus about this property of CSR. Barthorpe (2011) suggest that CSR in the construction industry as 'umbrella' term that

collects sustainability, ethics, governance, public relations, stakeholder and marketing together. KPMG analysis reveals that many construction firms do not report and have no official figures, although they use the CSR practices and are aware of CSR practices. In fact, CSR in the construction sector was present before it officially emerged (Barthorpe 2011).

CSR in the construction industry is a voluntary and optional practice nowadays. There is no legacy and rules about the implementation of CSR practices and reporting them. But, there are different viewpoints about the progress of CSR practices. Some non-governmental organizations like Christian Aid claim that CSR practices should be the obligatory. By contrast with this remark, The International Chamber of Commerce supports that CSR practices should not be compulsory (Barthorpe 2011). Construction firms have been sensitive to the environmental issues and community needs whether CSR is binding or not.

Some case studies about the use of CSR practices in the construction industry indicate that awareness about CSR practices is at a very low level for both small and large sized construction firms. Implementation of CSR practices varies from one construction firm to another. Contextual factors, such as size, culture and age, play an important role in adoption and implementation of CSR practices in construction firms (Duman, Giritli, and McDermott 2016). In other words, the use of CSR practices is sensitive to the organizational context. Lu et al. (2016)'s research study point out that number of firm adopting CSR practices is significant increasing in recent years.

There are three cycles in the evolution of CSR reporting (1). The first cycle starts in 1970s and hosts environmental awareness and annual reporting the about business practices used to address the environmental issues (2). The second cycle started with the introduction of the social audit process to assess the CSR practices adopted by the firms and (3) Third cycle starts in 1990s with the standardization of CSR policies (Jones, Comfort, and Hillier 2006).

Myers argue that European construction firms have limited interest to the use of CSR practices in their activities (Myers 2005). The interest in adopting CSR practices is significantly higher in large sized construction firm than medium and small sized construction firms. Design and construction of a building should be thought of as a sustainable process in order to give a meaningful suggestion (Pearce 2003). Nevertheless, fragmented feature of construction complicates quick implementation.

In the construction industry, there has been a high rivalry. The presence of this high rivalry prevent construction firms to adopt CSR practices (Jones, Comfort, and Hillier 2006). For example, a construction firms may consider hiring local labour in order to reach CSR target. If local labours do not meet the required skills, then firm's operations and activities may be delayed and damaged which would be ended up with loss of money. Therefore, construction firms may be unwilling to apply CSR practices under such conditions.

Petrovic-Lazarevic (2008) report that the main purposes of implementing CSR practices include: being a good citizen, sustainability, developing and maintain good relationship with stakeholders, giving importance to the community's needs and improving reputation. Herridge (2003) points out that the major benefits of adopting CSR practices include gender-free approach, supporting new graduates, having the advantage of stakeholders, developing construction sector. In the construction industry, CSR stands out as a stakeholder-oriented approach.

1.2. Problem Definition

Firms in various industries have become aware of the contribution of CSR to business life in recent years and have included CSR activities in their business processes. The construction industry is labour-oriented, changes according to the geography, contains a large number of stakeholders, is project-based business activity in which each project is unique and has no features such as mass production, the implementation of CSR started later than other industries. The complex nature of the construction industry coupled with conflicting interest of numerous stakeholders' present unique challenges for construction firm to adopt CSR practices and strategies. It is commonly argued that the cost of adopting CSR practices in the construction industry to the construction firms, whether it is productive for the firm or not, the implementation processes of CSR practices and the results of CSR practices are uncertain for the stakeholders.

The concept of CSR covers a wide range of practices that vary from one industry to another. There are no commonly accepted clear implementation guidelines, approach or process in the construction industry about the CSR practices.

When the construction companies in the ENR list of 2018 are analysed, it is observed that companies across the countries have come a long way in terms of adopting CSR practices compared to previous years. In the sustainability reports and websites of the construction companies in the ENR list, there is significant amount of information about CSR practices of the companies in which they have discourses on the dimensions of employment, environment, human rights, customers, community, and shareholder. The content of CSR practices varies according to countries, continents and economic conditions of companies. The importance is given to each dimension and implementation strategies vary.

This study explores the CSR practices adopted by construction firms. It also explores how contextual factors including (1) the ranking of a construction firm in ENR list, (2) the nationality of a construction firm and (3) the continent in which a construction firm is based influence its CSR practices. A comprehensive literature review suggests that such a research study can shed some light on how contextual factors influence the CSR practices of construction firms.

1.3. Scope of the Thesis

This research focuses on the CSR practices of construction firms listed in the 2018 ENR list. The main reasons why the thesis focuses on the construction firms listed in the 2018 ENR list is that the listed construction firms are (1) the top 250 contractors in world and (2) expected to submit regular reports about their CSR practices.

1.4. Aim of the Thesis

The main objectives of the study presented in thesis are;

- To explore the evolution of CSR
- To examine the concept of CSR discourses/practices in context of the construction industry
 - To identify the common CSR discourses/practices by construction firms
 - To analyse whether the use of CSR discourses/practices vary from one country to another one or not

- To analyse whether the use of CSR discourse/practices vary from continent to another one or not
- To explore whether the rankings of construction firms in ENR list have an impact on their CSR discourses/practices or not

CHAPTER 2

THEORETICAL FRAMEWORK

The concept of CSR has been used in many different research fields. Depending on the different industries used, this concept has been interpreted, changed as needed and evolved according to the fields and usage. In this research, the position of CSR in management studies in the construction industry is explored. The definitions and propositions set forth by academic and practitioners on CSR are being summarized in order to trace the historical development of CSR. Then, the implicit meanings of these definitions are presented, the basis of the CSR and its systematic changes in history are also interpreted. Considering the evolution of CSR concept since the beginning, positive or negative changes in that period and awareness about the deficiencies of the concept which has reached the point in today's world, are vital elements in order to comprehend the meaning of CSR.

2.1. Definition of CSR

Before 1950, there was no formal writing about CSR. Some notions were existing even though they were not called CSR. Industrial revolution became the starting point due to the emergence of working-class and the importance of their productivity. Daniel A. Wren (2005) explains that the welfare movement in the industry has two different ways; business and social. According to Wren, this movement improves labour performance and prevents problems (Wren 2005). In the late 1800s, the other important issue was philanthropy. But this notion was used by business practitioners personally rather than corporate philanthropy. There were some legal questions on those days.

According to Heald (1970), 'community chest movement' was the first example of CSR during 1918-1929. With this movement, businessmen started to pay attention to social services' views, thus social responsibility has become professional.

After the Civil War, some firms started to dominate the economy where they set prices by themselves as ignoring the importance of CSR policies. It is commonly argued that's why the Great Depression and in turn economic fail occurred. Robert Hay and Ed Gray term this period as profit-maximizing. It depends on the balance between gaining stockholder's wealth and to fulfil desires from other stakeholders (Hay, Gray, and Gates 1976). Before the 1900's, corporate responsibility perceived as negative (Muirhead 1999). Corporate contributions began to be seen as the core tasks of companies after 1920s, just as governments did (Eberstadt 1973).

1950's

The term CSR was first emerged in the academic sense in the 1950s. Bowen (1953) was the first person who defined CSR in the modern era; however, his vital question is still asked nowadays: "What responsibilities to society may businessmen reasonably be expected to assume?" With this question and Bowen's principle of CSR, we understand that Bowen is a guide for business, researchers, and readers. Bowen defined CSR from the businessmen point of view; they should make decisions, enforce laws considering the values and problems of society.

Frederick (1960) has three ideas about the 1950's. His thoughts are similar to the definitions of CSR done by Hay and Gray (1974)'s in the 1920's. Frederick (1960) explains corporate managers as public trustees and emphasizes balancing opponent idea by using philanthropy for good reason (Carroll 1999).

1950s was the emergence of initial definitions of CSR, where the notion was started to be comprehended by people. After these years, the new definitions with changing the point of perspectives about the concept followed as increasing day by day.

1960's

When Keith Davis (1960) defines CSR, he claims that decisions are given and committed implementations are done for social issues. On the other hand, CSR policies bring companies a long-term profit, even though it is not the main purpose while applying the social responsibility policies which are related to business power (Davis 1960).

According to Frederick (1960), CSR policies should be used for broad social population and benefit of the majority. Although the economy is a tool providing social welfare, economic benefits are not the purpose of CSR Frederick (1960). After the whole researches, Davis (1967) made an addition about the importance of the ethical aspect of CSR which is that one's attitudes can affect the other people as well as the whole society (Davis 1967).

Definition of Joseph McGuire (1963) goes a step further than Frederick (1960)'s definition which specifies that firms have certain responsibilities to society in addition to their economic and legal purposes (McGuire 1963).

Keith Davis and Robert Blomstrom (1966) evaluate CSR as the effect of a person's actions and views for the social system. Everybody who can be affected by business action is valuable. Social responsibilities are important than economic and technical issues (Davis and Blomstrom 1966).

Walton (1967) defines CSR as the relationship between the firm and society. Before businessmen act, they think about public welfare. The most important thing is voluntarism in CSR. According to Walton, corporations should pay attention to voluntary activities, instead of economical purposes (Walton 1967).

In the 1960's, the guidance of businessmen in order to direct people and their emphasis on society are important focal points, which are mentioned in most of the articles rather than economic and legal gaining. The focal points of the CSR definitions, which varied according to the 1950s, are similar.

1970's

Researches about CSR in the 1970s began with Morrell Heald (1970). His definition is similar to previous ones. An important part of the definition in this period remained the same as philanthropy and public welfare (Heald 1970).

Johnson (1971) made four different and contradictory definitions of CSR. According to the first definition of Harold Johnson (1971); a wise company does not focus on larger profits for its stockholders. It cares about stakeholders like employees, suppliers, local communicators, community and their problems, interests, demands. The second definition includes gaining long-term profit when the company pursues CSR policies and social programs. According to the third view of CSR, firms do not focus on

maximum profit; the most important thing is public welfare, the benefit of the majority. Johnson (1971) explains the other view as firms' profit target. Companies act socially responsible behaviours in order to increase their profits even if they do not think so (Johnson 1971). These definitions and point of views change company's perspective and behaviour. Every firm can use its own definition and CSR policy.

In 1971, CED (1971) brought a different definition to CSR literature and it changed the point of view to CSR as reinterpreting the relationship between society and business life. CED (1971) expects broader responsibilities from business life. Human's expectation, interests, and demands are important than every gaining of company. To explain the CSR notion deeply, CED (1971) created three circles theory which has broader responsibilities and expectations (Committee for Economic Development. 1971).

According to Steiner (1971), although the main aim of companies is economical profit, they should have a responsibility to society. In that sense, they have long-run economic and social profit as applying CSR policies (Steiner 1971).

Manne and Wallich (1972) claim that CSR must be voluntary and the expenses for a charitable organization and business should be separated. However, it is difficult to distinguish whether the expenditure is completely for voluntary or business-related which is assumed for public welfare (Manne and Wallich 1972).

Henry Eilbert and Robert Parket (1973) interpret the concept of CSR through a good neighbourliness concept. Social responsibility implies that in addition to acting in accordance with certain rules and laws, in some cases it is necessary to support voluntary activities by giving a little more concession and that companies should have a word in social responsibility (Eilbert and Parket 1973).

Eells and Walton (1974) argue that CSR is a necessity to improve social life and it goes beyond economical concern (Eells and Walton 1974).

Sethi (1975) describes three dimensions of CSP (1) social obligation is as legal and economical way, (2) social responsibility is as social norms, values, and expectations, and (3) social responsiveness is as corporate behaviour. Social responsibility is based on social welfare (Sethi 1975).

According to Votaw (1973), CSR depends on people's point of view which would indicate differences among their understanding of importance considering the aspects of CSR such as; legality, ethical and charity (Votaw 1973).

Preston and Post (1975) emphasize public conscience rather than individual conscience to expand limit (Preston and Post 1975).

Bowman and Haire (1975) argue that the subject of CSR should be separated from the business (Bowman and Haire Mason 1975).

Carroll (1999)'s works presents a detailed definition which includes four important parts of CSR. These dimensions include (1) legal, (2) economic, (3) ethical and (3) voluntary parts of CSR.

H. Gordon Fitch (1976) defines CSR as a process which involves solving problems which are caused by corporations. Companies determine the problem as social or non-social and they bring solutions according to importance (Fitch 1976).

Hay, Gray, and Gates (1976) list some of social problems and argue that companies select problems inside of it and solve this specific problem (Hay, Gray, and Gates 1976).

Robert Ackerman and Raymond Bauer (1976) argue that implementing CSR policy and principles are preferable. Motivation and actualization of CSR policy are important notions (Ackerman and Bauer 1976).

In the 1970's, discussions about the definition of CSR kept its momentum among academicians. Also, some companies started to take actions about CSR. In this period, social issues and voluntarism were in the foreground. Environmental and ethical issues were started to be mentioned.

1980's

Jones (1980) points out that CSR includes stakeholder theory, social issues, and voluntarism. CSR must go beyond necessities of stockholder, law and union contract (Jones 1980). Jones interprets the CSR notion as a socially developing concept and suggests that the concept is constantly revised.

Dalton and Cosier (1982) create a matrix system which includes legal - illegal and responsible - not responsible parameters. In order to reach social responsible firm status, companies have a legal - responsible matrix but the questions and content of this matrix is not clear (Dalton and Cosier 1982).

Peter Drucker (1986) claims that the main aim of CSR is economical profit as turning social problem into an economic opportunity (Drucker 1986).

Philip Cochran and Robert Wood (1986) explore the relationship between social responsibility and economic profit and conclude that if there was a relationship, implementing the CSR could be easier (Cochran and Wood 1986).

Edwin M. Epstein (1987) argues that “corporate social responsibility relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action has been the main focus of corporate social responsibility.”

Steven Wartick and Philip Cochran (1985) propose a CSP model based on the responsibility, responsiveness, and social dimensions (Wartick and Cochran 1985).

Legality, economic values, and ethical issues were the most debatable subjects in the 1980s. But there was no different and genuine definition in these years. The definitions were a repetition of the explanations set forth in the 70s.

1990's

Wood (1991) proposes a broader definition of CSR which focuses on outcomes and performance more than anything (Wood 1991).

Dahlsrud (2006) claims that an objective CSR definition is not possible but the proposed definition of CSR include common elements such as (1) environmental, social, (2) economic, (3) stakeholder, and (4) voluntariness.

Harrison and Freeman (1999) interpret CSR in terms of stakeholder performance (Harrison and Freeman 1999).

Hopkins (1999) defines that “Corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Consequently, behaving socially responsible will increase the human development of stakeholders both within and outside the corporation.”

Woodward-Clyde (1999) defines CSR ‘*A Contract between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner.*’

Muirhead (1999) suggests that education, culture, art, human rights, international partnership were the basis of CSR in the 1990s. Voluntarism and social

gaining were important things rather than economical gain. In this period, philanthropy expanded global companies and globalization growth (Muirhead 1999).

Khoury, Rostami, and Turnbull (1999) propose that *'corporate social responsibility is the overall relationship of the corporation with all of its stakeholders. It includes customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance'* (Rahman 2011).

During the 1990s, stakeholder relationship, approaching to environmental problems, the performance was the most important issues in which CSR research studies focused. In these years, human right, environmental problems, internal and external activities of large companies were mentioned for the first time.

2000's

Commission of the European Communities (2002) defines CSR as "a concept where companies integrate social and environmental concerns into their business operations and into their interaction with their stakeholders on a voluntary basis."

Bryan Husted (2000) explains CSP rather than defining CSR. He argues that there is a relation between stakeholder, responsiveness, and problem (Husted 2000).

Lantos (2001) suggests that CSR includes ethical issues, strategic issues and voluntary issues (Lantos 2001).

World Business Council proposes that CSR is *"the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workers and their families as well as of the local community and society at large."*

Andersen (2003) defines CSR as *'broadly to be about extending the immediate interest from oneself to include one's fellow citizens and the society one is living in and is a part of today, acting with respect for the future generation and nature.'*

Kotler and Lee (2005) propose that main categories of CSR include awareness for social situations, cause-related marketing, corporate social marketing, corporate philanthropy, community volunteering, social responsible business (Kotler and Lee 2005).

In the 2000s, the strategy of companies started to become the focal point of CSR. In addition, environmental issues, stakeholder management, ethical obligations continued to appear in CSR definitions.

2.2. Evolution of CSR

From the past to the present, the main objective of companies has been to maximize profits, strengthen investments and earn more money; however, with the development of corporate social responsibility awareness, companies have also started to focus on other achievements as well as materiality. Lee (2008) has included an illustrative example of this in his article on the historical development of CSR. (Lee 2008) By adopting '*Business is a service*' motto in 1919, Henry Ford had the idea of reducing the dividends of the investors, enabling everyone to access by producing cheaper and better cars with the corporation's money, as well as increasing the satisfaction of the workers by paying better wages. This philanthropic behaviour, which could be considered as one of the first examples of CSR, caused the reaction of the stakeholders; Dodge brothers filed a lawsuit against Ford for reducing their financial gains. Years later, Clay Ford Jr. followed a '*Business as a service*' motto; he emphasized to its shareholders the importance of making the world a better place and serving the public. This attitude in the 2000s received great support from stakeholders, unlike the past. This anecdote expresses us that CSR has come a long way in the last 80 years and a new era has started.

The concept of CSR firstly emerged in the 1950s and its scope was discussed. However, the principles of philanthropy adopted by the firms before the concept emerged were the essence of the CSR. Philanthropy or corporate philanthropy, which was initiated by Barlow, was a purely benefit-oriented organization, with no interest in the company profits and financial gain. There were even researchers who advocated that activities providing benefits to the company could not be seen as philanthropy (Cochran 2007). However, in 2002, Porter and Kramer (2002) reinterpreted corporate philanthropy according to the nowadays' conditions; it has been observed that this perspective has been changed and evolved over time. According to Porter and Kramer, companies should benefit from both society and their own companies by doing philanthropic activities in their own fields (Porter and Kramer 2002). Their

philanthropic behaviours in the field of expertise will contribute more to their companies and social life in the long term. It will be possible to achieve maximum and long-term benefits from the notion of CSR with this approach.

When the CSR concept was firstly proposed by Bowen (1953) in the 1950s, this concept was not taken seriously and its legitimacy was questioned by the investors and business world. Resistance against CSR continued until the late 1970s. Some researchers, such as Friedman (1970) and Levitt (1958), argued that the most important responsibility of the institutions to increase the financial gains of the stakeholders, and these social and philanthropic issues should be taken into account by the government and non-governmental organizations (Lee 2008).

As the concept of CSR started to be discussed and examined in the 1970s, definitions of CSR increased and corporate social responsiveness notion emerged. After all these discussions, it has evolved into corporate social performance (Cochran 2007). According to Frederick (2008), while the firm, which has corporate social responsibility-awareness, accepts to take responsibility for the community, corporate social sensitivity goes one step further and it includes responding to the problems of society (Carroll and Shabana 2010).

In the following years, Carroll developed the corporate social performance model by taking corporate social responsiveness one step further. This model addresses the distinction between CSR definitions, enabling the integration of corporate social responsiveness and corporate social responsibility, enabling access to common information. The CSP model handles definitions and explanations in two ways. The first aspect includes economic, legal, ethical, and discretionary components, which are components of Carroll's previous definition of CSR. The other aspect concerns the diversity of social issues (consumerism, environment, and discrimination) covered by corporate social responsiveness (Carroll 1979).

While the new definitions for CSR were not derived in the 1980s, the relationship between corporate social responsibility (CSR) and corporate financial performance (CFP) was one of the main issues discussed. Academic research asserts that there is generally a positive correlation between CSR and CFP (Carroll and Shabana 2010). However; it is not possible to reach an accurate and explanatory result due to the inadequacies in the researches and the variability of the measurement criteria. Despite the argument of many researchers on this issue, the studies did not give a clear

result (Lee 2008). According to Barnett (2007), '*situational contingencies*' changes the impact of the CSR on the CFP. Therefore, it is impossible to reach a clear conclusion due to changing situations from company to company. Bosch et al. (2013)'s research shows that the long-term impact of the CSR on the CFP increases the company's financial value (Bosch-Badia, Montllor-Serrats, and Tarrazon 2013). Nowadays, it is common to believe that CSR increases the corporate financial performance of companies. It is thought that the reason for the high CSR motivation of the companies is because of their economic gain. Also, it is assumed that companies easily adapt to CSR, because CSR becomes a working mechanism for the benefit of the company in the long term. This study, as a result of the analyses and evaluations made, is investigating the actual application objectives of the CSR of companies.

By the 1990s, the concept of CSR was sufficiently internalized by companies and it is seen that the results of the studies obtained for the benefit of the company, the stakeholder and the society. As the '*economic conception of responsibility*' and '*global corporate citizenship*' (Windsor 2001) approaches did not provide practical application opportunities, '*stakeholder theory*' has been developed by researchers. Freeman (1984) has developed a new and systematic theory by combining the data on literature about the stakeholder approach (Lee 2008). From Freeman's (1984) point of view, while primary and secondary stakeholders influence the company, the company affects the stakeholders with its CSR activities and other actions (Nielsen and Aarhus 2007). Stakeholder theory was developed and expanded its scope with the researches of the scholars (Clarkson 1995; Jones 1995; Donaldson and Preston 1995; Rowley 1997; Berman et al. 1999; Jones and Wicks 1999) and their contributions to previous studies (Lee 2008). The usage of stakeholder theory in CSR led to the expansion of the scope and application areas of CSR. Furthermore, because of the necessity of saying a word about each stakeholder, the companies become more elaborative and they have a responsible attitude towards each stakeholder.

Campbell (2007) argues that every researcher has created definitions about enhancing social welfare and the contributions to society about certain issues over the years. Even though, the CSR definitions have been reformed according to some changing conditions, they have been inadequate. Campbell (2007)'s definition is based on no-harm strategy. The company should not harm its stakeholders, even if it is not an organization or person controlling or judging it. If it causes unintended harm, the

company should fix the damage (Campbell 2007). It is important to create a consciousness in such a way that CSR contributes to society, people, and environment and companies without causing any harm to them. CSR, which is interpreted by many companies as material returns, should achieve material and social gaining, via activities which will not harm. The evolving of the current CSR definition and the presence of the companies with CSR awareness are important for the development and sustainability of the CSR notion. In addition to these definitions, new definitions and researches are expected to be emerged with the evolution of CSR to CSR 2.0 and the adoption of new principles.

2.3. Critical Approach

There have been also many researchers opposing this idea, unlike the scholars supporting the concept of corporate social responsibility and trying to implement it in business life. Views criticizing the corporate social responsibility constitute a small part of the general CSR literature. McMillan (2007) summarizes the general critical approach to CSR with the questions he asks and answers: *'Why corporate social responsibility? Why now? And how?'* The questions form the basis of CSR criticism principles. McMillan (2007) argued that companies undertake the unlawful social responsibility role, corporate discourses do not promote CSR, and ethos should be re-evaluated to clarify the roles of stakeholders and to get corporate credibility (McMillan 2007).

Friedman (1970)'s argument is the first and strongest of the anti-CSR ideas. According to Friedman (1970), the main purpose of the companies is to increase the profitability of the stakeholders. Social issues and implementing corporate social responsibility principles are the duty of the government and the non-governmental organizations (Friedman 1970). Banerjee (2008) stated that companies implement plans and strategies which serve the corporate interests, when he evaluated the CSR discourse and actions of companies. CSR and sustainability serve commercial interests, although the language and CSR discourses used seem to be free and serving the community. According to the reviews; the main purpose of CSR is perceived as legitimizing the power of large companies (Banerjee 2008).

Friedman (1970), Banerjee (2008) and Bakan (2004) point out that the main objectives of the firms were to increase their profitability and their own earnings disregarding the damage to others. The reason why they gave up the interest-based company approach is that they started to concern about the social responsibility concept due to the reaction of the public to the damage caused by large companies and also due to the needs of companies to protect their image. In order to provide their own legitimacy, companies have taken part in the activities of the society, non-governmental organizations, and governments (Bakan 2004).

Davis (1973) states that the main topic which should be discussed is that 'Is there a need to take responsibility more than just the responsibility that the business world currently has?' In his research, Davis (1973) explains the reasons for taking responsibility for the business world for the development of CSR and the opposite aspects; however, this issue was left open to comment. According to Davis (1973)'s assessment, while the business world and managers are qualified enough about the financial and managerial issues, they do not have the necessary skills to organize social activities and to take responsibility for social issues (Davis 1973).

Peter Newell (2008) argues that the emergence of the KSS is the result of the efforts of the firms to regain their confidence in response to their irresponsible behaviour towards people, society and the environment. Newell (2008) suggests that CSR aims to soften the company - society relationship in response to the negative attitude towards the companies, as "a continually unfolding contest about the appropriate relationship between business and society; part of an evolving social contract whose values and expectations shift with time" (Newell 2008). These negative consequences and irresponsible behaviours are the results of global capitalism. These companies within the capitalist system apply CSR for 'sustainability of economic growth' that serves their own interests, not for 'sustainability of the planet' (Miller and Sklair 2010).

During the analysing of the critical approaches in the literature, it has been seen that there is discomfort from the capitalist approaches in the system and that the business and society relations based on profit are rejected. Criticisms express that CSR discourses are intended to increase the legitimacy of companies, and do not serve for the purposes of ethical, human and community benefits. According to Banerjee (2008), the existing CSR is not suitable for creating a change; studies are only conducted to provide

an institutional advantage (Banerjee 2008). The critical viewpoint goes beyond this and emphasizes the importance of creating a social difference and awareness.

2.4. Dimensions in CSR Literature

Dahlsrud (2006) claims that a clear and single definition of CSR could not be reached but only the existing definitions could be classified and used for identifying major dimensions or issues of CSR. In the 1960s, researchers Frederick (1960) and Steiner (1971) highlight economic, social and legal responsibilities dimension of CSR. Davis (1973) and McGuire (1963) add the ethical dimension to these issues. Walton (1967) argues that volunteer activities are also as important as legal and economic ones. Harold Johnson (1971) emphasizes the need to focus on social and economic issues, but also stated that stakeholders take a major part in CSR. Manne and Wallich (1972), Eilbert and Parket (1973) emphasize the indispensability of the three elements: social, economic and voluntary. Votaw (1973)'s thought differs slightly from the previous ones and goes beyond economic issues, focusing on legal issues, ethical issues, and volunteerism. Preston and Post (1975) have also tried to develop the essence of this idea.

Carroll (1979) proposes main dimensions of CSR include the dimensions economic, legal, ethical, and discretionary. The dimensions proposed by Carroll (1979) mentions, have been a primary source for many other researchers and have been frequently used in literature.

While Jones (1980) suggests that the stakeholders and voluntary dimensions in his research, by detailing the stakeholders like employers, community, supplier, and customer. In the following studies, Freeman (1984) points out the necessity of relating the main dimensions of CSR to the concept of stakeholders (i.e., customers, competitors, trade associations, media, environmentalists, suppliers, government, consumer advocates, local communities and business community). In the 1990s, Hopkins (1998) and Khoury, Rostami, and Turnbull (1999) used stakeholder dimensions in the definition of CSR. In these years, Wood (1991) used Carroll's definition as a base and used the economic, legal, ethical, and discretionary dimensions to interpret the CSR.

In the 21st century, the notions of ethic, voluntary and environment were frequently mentioned. While Lantos (2001) defended the importance of ethical, strategic and voluntary dimensions, Kotler and Lee (2005) have included social, economic, philanthropy, and volunteering dimensions in their researches.

Cochran (2007) suggests that it is possible to get benefit from stakeholders if good relations are established with the employee, customer, government and media dimensions. Lockett, Moon, and Visser (2006) emphasize the importance of environment like many other researchers, which is one of the crucial issues nowadays, as well as he included social, ethic and stakeholder dimensions in his researches. Campbell (2006) approaches the concept of corporate social responsibility from a different perspective and proposes that CSR should include the shareholders, trade and employer associations, education, NGO, media, governance, regulation, competition, and financial performance.

Nielsen and Aarhus (2007) explore six companies and conclude that main dimension of CSR employee, local community, environment, society, corporate governance, business strategy.

Table 2.1.CSR definitions and categorization of each definition according to dimension

Author	Dimensions
Dahlsrud (2006)	Environmental Social Economic Stakeholder Voluntariness
Frederick (1960)	Economic Social Legal
Steiner (1971)	Economic Social Legal
Davis (1973)	Economic Social Legal Ethical
Hopkins (1998)	Stakeholder

cont. on next page

Table 2.1. (cont.)

Author	Dimensions
McGuire (1963)	Economic Social Legal Ethical
Walton (1967)	Voluntary Legal Economic
Harold Johnson (1971)	Economic Social Stakeholder
Manne and Wallich (1972)	Social Economic Voluntary
Eilbert and Parket (1973)	Social Economic Voluntary
Votaw's (1973)	Economic Legal Ethical Voluntariness
Preston and Post (1975)	Economic Legal Ethical Voluntariness
Carroll (1979)	Economic Legal Ethical Discretionary
Jones (1980)	Employers Community Supplier Customer Voluntary
Khoury (1999)	Stakeholder
Wood (1991)	Economic Legal Ethical Discretionary

cont. on next page

Table 2.1. (cont.)

Author	Dimensions
Freeman (1984)	Customer Competitor Trade Association Media Environmentalist Supplier Government Consumer Advocate Local Community Business Community
Lantos (2001)	Ethical Strategic Voluntary
Kotler and Lee (2005)	Social Economic Philanthropy Volunteering
Cochran (2007)	Employee Customer Government Media
Lockett (2006)	Environment Social Ethic Stakeholder
Campbell (2007)	Trade & Employer Associations Education NGO Media Governance Regulation Competition Financial Performance
Nielsen and Aarhus (2007)	Employee Local Community Environment Society Corporate Governance Business Strategy

CHAPTER 3

RESEARCH METHODOLOGY

3.1. Introduction

The objective of this chapter is to explain the research method used in this thesis. This research was started by the questioning of companies' sensitivity to sustainability. Although, companies claim that they attach great importance to sustainability; deficiencies about their discourses and actions have been identified. Sustainability and CSR are like the two faces of yin yang whose features are intertwined and common as having lots of items touching each other as well as differences which are unclear. Considering the CSR perspective in the construction sector, the findings of the environmental, social and economic dimensions have been found in the literature, but it has been observed that the studies have a limited and repetitive structure. It is stated that literature needs new inquires, new discourses and in-depth researches in the construction sector. So that, this thesis subject focused on the questioning of CSR theory in the construction sector and made intercompany and inter country comparisons in order to reach information about companies' CSR sensitivities.

3.2. Research Strategy

First of all, a literature review was conducted to explore the concept of CSR in general management literature. This result of this review process suggests that while there is rich literature on concept of CSR in general management literature, there are relatively limited research studies on CSR in the construction industry. Previous research studies predominantly explore the CSR practices of firm by using questionnaire surveys and content analysis of published CSR reports. Questionnaire-based survey gathers information from the senior executives in the organization, organizes data where the aim is to reach a detailed result Content analysis is another method that is a common methodology used in CSR research. To be able to reach a

general conclusion about the corporate social responsibility discourse of many companies, the findings are gathered from annual reports, sustainability reports and websites of the companies and they are interpreted according to the content analysis tools and practices by differentiating them based on the determined categories.

The research presented in this thesis uses content analysis method to explore the CSR practices of construction firms. Content analysis is a research technique which gathers quantitative data and statistical analyses with categorizing qualitative text and implementing the coding. It can be defined as gathering quantitative analysis from qualitative data as (Morgan 1993). Neuman (2003) states that “content analysis is a technique for gathering and analysing the content of the text. The content refers to words, meanings, pictures, symbols, ideas, themes, or nay message that can be communicated”. The aim of the content analysis is to reveal the hidden side of the research by making an analysis based on words, sentences, themes or categories in depth.

Qualitative content analysis has three approaches in which each of them has a common feature of commenting on the basis of text data. Differences among conventional, directed and summative approaches are reliability-related concerns and coding methods. Depending on the coding scheme and research methodology, the systematic process of content analysis and reliability of research vary. The conventional content analysis develops dimensions and coding system used in the content analysis by directing text analysis. This method is used when the previous literature is considered inadequate or researchers want to interpret a subject from a new perspective. Directed content analysis is used if a stronger content analysis is required with the help of previous studies. It is defined as a deductive approach model, as it enables the researcher to provide more detailed information about the infrastructure of the research and to create the initial coding scheme. The summative approach focuses on the specific words and the context of the text where the aim is to reveal the underlying meaning of the text by interpreting the content after counting the words (Hsieh and Shannon 2005).

In this research, a directed content analysis method is used due to reaching sample coding schemes about CSR after analysing literature and interpreting. Content analysis is a common methodology used in previous research studies on CSR. Directed content analysis has been chosen as the most appropriate method because the aim of this study is to examine the CSR practices of construction firms.

3.3. Research Sample

In recent years, companies have increased their social awareness, accelerated their works on the corporate social responsibility and shared the studies they did on this subject with the public annual reports. The sample in this research was selected from the list of the ENR's (Engineering News-Record) Top 250 International Contractors published in 2018. The list was prepared based on the construction revenues obtained by of the companies abroad in 2018. A brief literature reveals that Jiang and Wong (2016) and Liao et al. (2018) used a similar approach to construct their research sample.

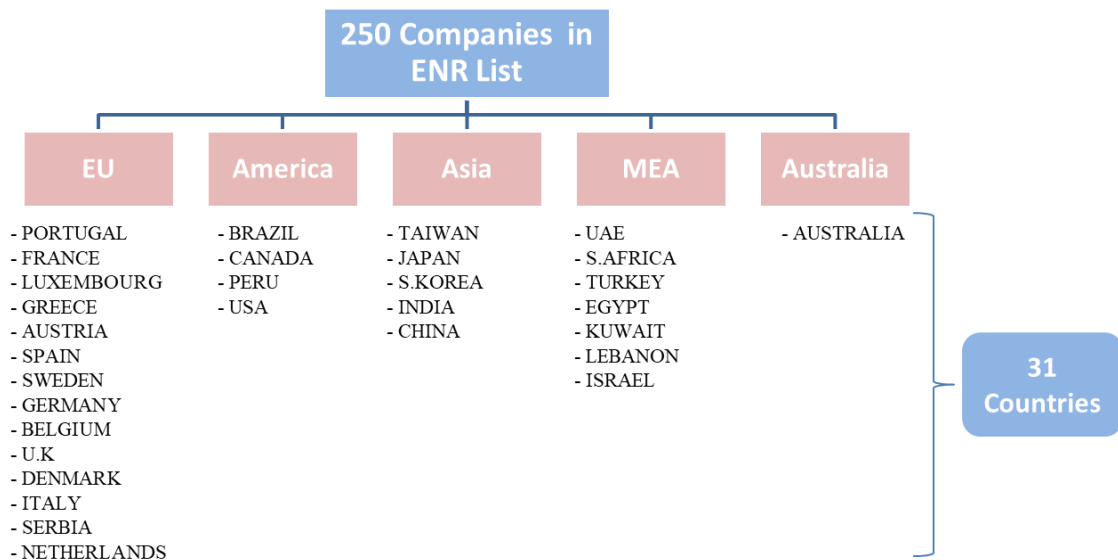


Figure 3.1. Content of Sample

In Jiang and Wong (2016) study, coders analysed the annual reports of the selected companies and performed the coding process. They continued to test the coding until they ensured reliability and they eventually created CSR activity list. In Liao et al.'s (2018) study semantic labelling method was used to obtain word-based results from annual reports.

The CSR findings of the companies, which were selected from the ENR list, were collected from websites, annual reports, sustainability reports, social responsibility policy, and social responsibility news. Some of construction firms (45 construction firms out 250) were removed from sample due to unavailable data (N=205). Findings

were obtained from the annual reports, the websites and open data of 205 construction companies.

3.4. Method

The methodology of this research was designed in the light of Hackston and Milne (1996)'s coding approach and the of Milne and Adler's (1999) recommendations for reliability. Hackston and Milne (1996) propose a questioning tool and a checklist based on previous studies to ensure reproducibility of content analysis (Hackston and Milne 1996).

Nine main dimensions and their sub-categories were determined for exploring the CSR practices of construction firms. These dimensions were compiled from the categories in previous studies. Unlike that Hackston and Milne (1996) created two separate tables supporting each other as category and checklist, the CSR practices of construction firms explored in this research have been collected under a single and detailed list which includes labour, environment, community, human right, fair operating practices, customer, government, shareholder and organizational governance are the determined dimensions.

A data table was created where the nine dimensions and sub-categories were on the rows, and the companies in the ENR list were located on columns.

Kassarjian (1977) states that the content analysis can be done based on the number of words in the article, the general theme of the subject, space-time measurement, character or item-based. In the content analysis, the thematic approach is the most appropriate method for getting true findings as it focuses on the deeper meaning of the explanations (Kassarjian 1977). Milne and Adler (1999) propose "using sentences for both coding and measurement seems likely, therefore, to provide complete, reliable and meaningful data for further analysis". In order to learn the main purpose and the sub-meanings of texts, the findings obtained from the websites of companies, annual and sustainability reports have been examined in terms of themes, and sentences from texts have been written below the category mentioned in the excel table.

Two separate coders performed two rounds of coding. According to the sentences placed in sub-categories by filtering the contents of the texts, the coding was

completed by giving 0, 1, 2 figures to measure the CSR activities in the companies where the figure 0 refers that there is no CSR activity in the specified category, figure 1 refers that this dimension is partially active and figure 2 refers that the rhetoric of the company related to the activity fits completely to the content.

In the study of Hackston and Milne (1996) and Milne and Adler (1999), it is stated that interpreting content by multiple encoders, reassessing the differences in the comments in other rounds and reaching the final result increased reliability. In this research, two coders made the coding process according to the coding rules by analysing the companies' annual reports and websites. The differences observed in the first round of coding process were discussed and the coding was repeated by making necessary changes in the method. This process continued for two rounds.

When reaching the common results of the analysis of the two coders, the total of each dimension and subcategory in the table was calculated based on country, continent and economic activities of companies. In order for the coding data to be analysed correctly and the thesis to give correct results, the coding results should be evaluated statistically. For this reason, the data obtained as a result of coding were transferred to SPSS program and firstly the reliability results were calculated according to the Cronbach scale which measures the internal consistency of the results. Afterwards, frequency analyses of each dimension and its subcategories were performed separately. Thus, information was reached on which dimension is more effective in construction companies within the CSR concept, which content is the most important discourse of that dimension. The evaluation of statistical results and comparisons between dimensions and contents will be made in the research findings section.

3.5. Reliability

While evaluating the results of the research, it is the critical point of the study that the analyses produce accurate and precise results. During the content analysis, it is essential for different coders to reach the same results and to unite in a common denominator, to ensure the reliability of the research.

In Lombard, Snyder-Duch, and Bracken (2002)'s research; the phrase 'if the coding is not reliable, the analysis cannot be trusted' implies the importance of coding as emphasizing on intercoder reliability. In order to ensure intercoder reliability, various

studies are carried out in order to standardize the coding and measurements and to make the evaluations in a consistent way. The intercoder agreement, unlike the term intercoder reliability, provides more consistent result regarding the content analysis (Tinsley and Weiss 1975). Reliability is a phenomenon that indicates the difference between different encoders' point of view on the same expression and the deviations between their evaluations. The correlation index method is frequently used in order to determine the deviations between the coder and to see if there is any integrity despite the deviations (Lombard, Snyder-Duch, and Bracken 2002).

Several methods have been developed throughout history to measure reliability. Holsti (1969), Krippendorff (1980), Scott (1955); Cohen (1960); Perreault and Leigh (1989); Kolbe and Burnett (1991); Hughes and Garrett. (1990) are the researchers who developed various methods. Apart from the methods developed by these researchers, the per cent agreement is one of the most commonly used methods. This method, which takes a value between 0 and 1, is a very easy method to calculate. It has the only disadvantage that it does not take into account the coding that will occur by chance (Lombard, Snyder-Duch, and Bracken 2002). Krippendorff (1980) and Scott (1955) test the compatibility between the encoders, taking into account the chances of success in their measurements. The reliability criterion in the results of reliability tests was $\alpha=0.901$ according to Krippendorff (1980) and $\pi=0.873$ according to Scott (1955). Guthrie and Mathews (1985) found 0.80 as the standard for inter-encoders reliability, while Wimmer and Dominick (1991) stated that 0.75 and more would be acceptable (Hackston and Milne 1996). Krippendorff (1980)'s alpha is usable because it has no encoder limit and takes into account the luck factor. Although Scott (1955)'s pi paid attention to the luck factor, it differs from the calculation of Krippendorff (1980) due to limitations in the number of encoders and lack of accountability when conflicts increase. Cohen (1960)'s calculation method is based on the system developed by Scott (1955). The method has been adapted for multiple coders and the necessary changes have been made considering the luck factor. Cohen (1960)'s kappa includes different measurement types, but the variables are only nominal (Lombard, Snyder-Duch, and Bracken 2002).

While Lombard et al (2002) state that 'coding decisions must be given independently under the same conditions' regarding the context of reliability in the content analysis, a test should be applied in order to evaluate the data collected in the

study (Lombard, Snyder-Duch, and Bracken 2002). It is important to simplify coding as much as possible and to eliminate conflicts and complexity to ensure reliability among coders. The expressions used in the coding should be clear, understandable and should not cause confusion in the encoder. The coding system must have content that is easy to understand and easy to implement, which all encoders can easily implement. In this research, while the coding template was created, expressions were segmented in order to facilitate evaluating the results. After designating the necessary dimensions, the statements which are included in the sub-text of these dimensions have been determined. The statements are composed of single sentences which are simple, easy to understand and as short as possible. Thus, the encoder has been intended to provide the required information instantly by understanding the request. The coding principle of the template prepared for the encoder has also been designed to be implemented quickly and conveniently with similar logic. Since there are 205 companies in the study, it has been important to shorten the process as it would have taken time to evaluate all of the expressions related to each and complete the coding. It was decided that the coding would have been done on three scales as 0-1-2. When two different encoders completed the first phase of the coding according to the specified scales, the correlation between two encoders revealed a ratio of 0.97. Although a good result was obtained in terms of reliability in the first step, further round coding was performed to achieve a complete result. By discussing the differences between the two coders, the second round of coding was finalized. Some expressions were changed in favour of the encoder 1; some statements were changed in favour of the encoder 2. As a result of the discussions, a common level of reliability was achieved and the credibility ratio was determined as 1 at the end of coding in which the coding was terminated. Reliability of coding was maximized by evaluating the coding performed by 2 separate encoders as a result of discussions and analyses. The significance of the study and the data obtained from the coding was obtained with coder reliability.

The internal consistency (i.e., reliability) of measurement items for research constructs (i.e., CSR discourses /practices) were evaluated by using the Cronbach Alpha value. A series of Analysis of Variance tests (ANOVA) was used to investigate whether there is statistically significant differences among the designated groups (i.e., based on the origin of country, continent and ranking in ENR list) in the CSR discourses or not.

3.6. CSR Dimensions for Construction Firms

During the literature review, it has been observed that there are some minor differences in the discourses of CSR in the construction management literature and general management literature. The following CSR discourses are explored in this thesis: labour, environment, community, human right, government, fair operating practices, customer, shareholder, organizational governance are the determined dimensions.

3.6.1. Labour

Dimension labour includes CSR approaches that care about the general rights and freedoms of workers. These are; equal job opportunities, human resource policy, zero harm safety management, healthy and safe working environment, career training, customized training, working hours and rest time, labour unions, employee assistance program, wage, insurance, welfare, and labour-management relationship. Zhao et al. (2012), Liao et al. (2017) and Liao et al. (2018) attach importance to human resource policy, management relationship and matching work time; however, these issues were not mentioned in most studies. Zhao et al. (2012), Jiang and Wong (2016), Loosemore and Lim (2016) and Liao et al. (2018) conducted studies to refer almost all of the sub-categories that formed as a result of research.

3.6.2. Environment

The environment is the issue that companies take the most attention in their corporate social responsibility activities, as it is the most actively mentioned subject in their reports. It includes conserving energy, reducing consumption, green building principles, protecting biological diversity, preserving water resource, use of renewable resources, developing environment-friendly products, acquainted with local environmental laws and policies, anti-waste program, tackling global climate change, afforestation. In contrast to other researchers, it was observed that the environment was less important in the study of Lu et al. (2016) and Lichtenstein et al. (2013).

Table 3.1. CSR definitions in construction industry and categorization of each definition according to dimensions

	Zhao;Zhao; Davidson; Zuo (2012)	Lia;Xia; Wu; Zhang; Yeh (2017)	Lau; Douglas (2008)	Jiang; Wong (2016)	Glass; Achour; Parry; Nicholson (2011)	Wu;Fang; Liao;Xue; Li;Wang (2015)	Loosemore; Lim (2018)	Loosemore;L Lichtenstein; Badu; Manu (2013)	Liao;Liao; Wu;Wu; Zhang;Ma (2018)
Labour	●	○	○	●	○	○	○	○	●
Environment	○	○	○	○	●	○	●	○	●
Community	○	○	○	○	○	○	●	○	●
Human Right	●	●	○	○	○	○	●	○	●
Government	●	○	○	●	○	○	●	●	○
Fair Operating Practices	○	○	○	●	○	○	○	○	●
Customer	●	○	○	●	○	○	○	○	●
Share Holder	●	●	○	●	○	○	○	○	●
Organizational Governance	○	●	○	●	○	●	○	○	●

3.6.3. Community

Liao et al. (2017), Lau and Douglas (2008), Wu et al. (2015) and Lichtenstein et al. (2013) reveal that CSR did not adequately take into account the activities that benefit society and people. Job opportunities to locals, long term relationship with the local community, charitable donations and voluntary activities are the areas of responsibility that are of primary importance to society. Lu et al. (2016), Loosemore and Lim (2016) and Liao et al. (2017) focus on minimizing negative effects to local residents, alleviating poverty and financial support, sponsoring arts and sports. Children assistance program is an issue that was studied as the activity of CSR by only one investigator by Loosemore and Lim (2016). Public health and disaster prevention activities, contributing educational institutions, respect local traditions and cultural heritage are the other subcategories mentioned by Zhao et al. (2012) and Jiang and Wong (2016).

3.6.4. Human Right

Human right is the most important and most effective issue within the corporate social responsibility framework. It has been clearly stated that human rights are a significant element in the United Nations sustainability goals. Human rights are a dimension that should be kept in mind when taking measures to strengthen the company strategy. It is observed that all authors value the issues of non-forced employees engaged beyond their legal duties, ending discrimination against socially vulnerable groups, no discrimination or abuse to employees. Zhao et al. (2012), Jiang and Wong (2016), Liao et al. (2018) commented on abolition of child labour and freedom of assembly, association, commenting and expressing.

3.6.5. Government

Although the issue of government is among the discourses of corporate social responsibility, it is the only one of the issues that is considered by some companies. Obeying tax liabilities and obeying the requirements of laws and policies are key issues for companies to realize CSR principles on a state basis. Some writers, such as Liao et

al. (2017), Lau and Douglas (2008), Glass et al. (2011) have never included the government issue in their researches. Besides, Zhao et al. (2012), Jiang and Wong (2016), Lichtenstein et al. (2013) and Loosemore and Lim (2016) are the researchers who gave the most information about this subject. However, in general, when the literature is reviewed, it is a fact that the government issue was not elaborated as the main content of the CSR.

3.6.6. Fair Operating Practices

Fair operating practices include adoption of international standards while doing business, fair and ethical competition, partnership with various stakeholders in the value chain, eradicating corruption, adhering to all legal and contractual responsibilities, following business ethics, and paying suppliers and sub-contractors on time. Jiang and Wong (2016), Loosemore and Lim (2016), Liao et al. (2017) have more detailed information about the fair operating system than the other authors.

3.6.7. Customer

Customer dimension is one of the most important issues in the construction industry. It is important that companies maintain their customer continuity in order to increase their long-term profit. Therefore, the customer relationship, quality management system, Innovating product, method, and technology are the sub-categories that the companies pay attention to. Zhao et al. (2012), Jiang and Wong (2016), Liao et al. (2018) has rhetoric about most of the subcategories of customer dimension. Lau and Douglas (2008), Wu et al. (2015), Loosemore and Lim (2016), give more importance to customer relationship and provide customer satisfaction than other subcategories.

3.6.8. Shareholder

Information transparency and efficient communication, risk management, disclosure of true performance information of the company, rights and interests guarantee, shareholders' participation in corporate decision-making, abiding by

commercial standards and contractual obligations are the basic contents that should be in shareholder dimension. Zhao et al. (2012), Jiang and Wong (2016), Liao et al. (2018), Liao et al. (2017) present a detailed explanations about the sub-categories in this dimension and state the importance of this dimension for construction firms. Glass et al. (2011), on the other hand, avoided being involved in the discourse about the shareholder dimension.

3.6.9. Organizational Governance

Organizational governance is not generally mentioned much and is not a detailed dimension in the construction sector. Organizational governance includes the concept of conducting CSR implementation monitoring and evaluation, establish an economic and non-economic incentive system linked, make strategy and corporate objectives consistent with CSR promises, employees at all levels are encouraged to effectively participate in corporate socially responsible activities. Liao et al. (2017), Jiang and Wong (2016), Wu et al. (2015), Loosemore and Lim (2016), Liao et al. (2018) have highlight the importance of this CSR practice (i.e., organizational governance) for construction firms.

CHAPTER 4

RESEARCH FINDINGS AND DISCUSSIONS

In order for a study to be valid, it is necessary to ensure the internal consistency of the questions and statements that have been questioned first. Table 4.1 presents the Cronbach alpha, mean, standard deviation skewness and kurtosis values of CSR discourses.

Table 4.1. Descriptive Statistics (N=205)

Dimension Averages	Reliability	Mean	Std. Deviation	Skewness		Kurtosis	
	Cronbach Alpha	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
L_AVE	0.774	0.5054545	0.43532187	0.539	0.154	0.640	0.307
E_AVE	0.837	0.5384000	0.52850992	0.537	0.154	1.084	0.307
CO_AVE	0.815	0.3781818	0.43964629	0.854	0.154	0.422	0.307
H_AVE	0.746	0.3304000	0.51307781	1.573	0.154	1.586	0.307
G_AVE	0.360	0.2100000	0.35127422	1.653	0.154	2.152	0.307
F_AVE	0.672	0.4560000	0.53178490	0.989	0.154	0.018	0.307
CU_AVE	0.723	0.8120000	0.70079989	0.129	0.154	1.410	0.307
S_AVE	0.614	0.3500000	0.41185305	0.989	0.154	0.009	0.307
O_AVE	0.506	0.1250000	0.30495408	2.824	0.154	8.235	0.307

According to Nunnally (1967); broad construct of reliability is $0.30 < p < 0.50$, moderately broad construct is $0.50 < p < 0.70$, narrow construct of reliability is $0.70 < p < 1.00$ (Peterson 1994). It is clear from Table 4.1 that Cronbach alpha values of CSR discourses are greater than the minimum recommended threshold value (Cronbach Alpha > 0.30) for broad research construct by Nunnally (1967).

The use of CSR practices in construction firms are presented in Figure 4.1. It is clear from the Figure 4.1 that the customer dimension is the one with the highest amount of discourse. Since the construction sector is a customer-oriented sector, it is

expected that the customer dimension will be the subject of the companies most frequently because of the reasons of increasing the firm's gain and the firm's recognition, as the customer demands are met. Without the customer, the existence of the construction sector becomes meaningless. In order to maintain their own sustainability, the construction companies follow customer-oriented policies.

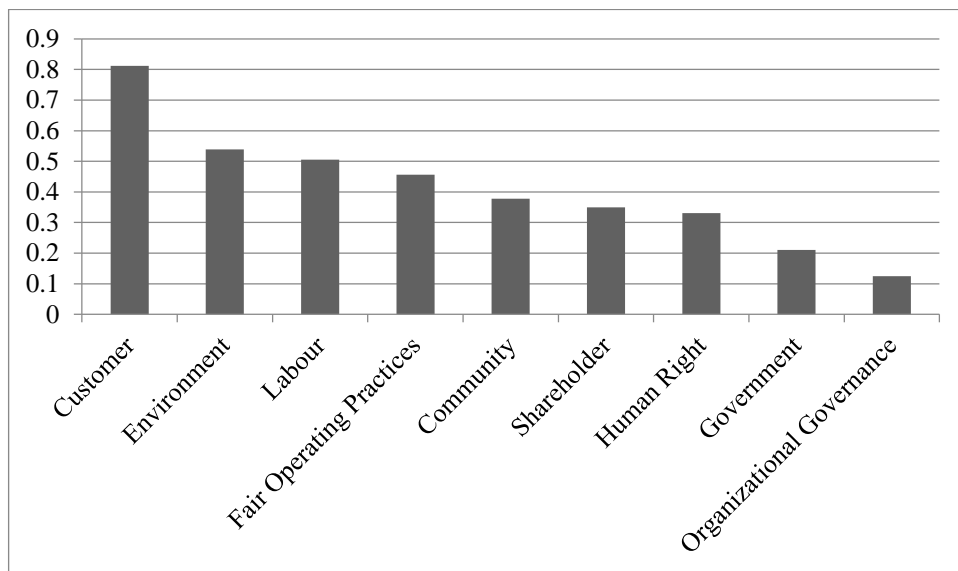


Figure 4.1. The Ranking CSR Discourses in Construction Firms (N=205)

The second dimension in the ranking is the environment. The obligations of construction companies include protecting the environment (Petrovic-Lazarevic 2008). Companies create their CSR discourses based on the environment. Because the built environment is an issue that should be dealt with in context. It is not enough to build only for construction companies. It is important for companies to add value to construction, to make sense of it within the context and to fulfil their responsibilities to other living beings. Since the steps to be taken without paying attention to the environment will cause more harm than benefit, this dimension has the necessary place within the company responsibilities.

Since the construction sector is labour and workforce-based business (P.-C. Liao et al. 2017), the labour dimension plays an important role in the company's responsibilities. The labour dimension, which average is 0.505, is close to the environment dimension as ranking. Companies attach great importance to this issue as the correct and good practices of the workers accelerate the process and thus the

competitiveness of the companies has increased. In short, increasing the happiness, income, and satisfaction of the worker enables the construction companies to gain huge profits in the long term. The small amount of money and the effort spent on the employee returns to the company with much more earnings. Intelligent business executives are aware of and are focusing on the most profitable activities for the company in the short term. In this context, the labour dimension is one of the important dimensions that can affect the company's activities in the most positive or negative sense.

Fair operating practices are considered as one of the major areas of responsibility with a value of 0.456. Through fair operating practices, companies build their relationships with their stakeholders on a fair and ethical basis. It is one of the company's achievements that they have a fair and ethical interaction with their competitors as well as their strong communication with their partners and stakeholders. Fair competition, fair business practices, and anti-corruption issues increase company reputation. The increase in the trust in the company will increase the demand of the company and the company will increase the financial and moral gains of the company. The purpose of companies involved in fair operating practices is to become more recognized and reliable companies.

Community dimension refers to the value given to people and responsibilities to the public. Like the products they produce directly affect society, the construction companies are in a close relationship with society. Therefore, their responsibilities towards society are quite high. The companies have determined as their mission the objectives of increasing the welfare level of the local people, protecting the public from negative effects and using local resources. This dimension, which is related to the local population, includes subjects that are based on volunteerism and philanthropy. It is observed that the community dimension has an average significance in the dimension assessment with 0.378 points.

When the dimensions are evaluated according to the average calculations of them, it is observed that the shareholder dimension is of similar importance to the community dimension. The shareholder dimension, based on trust and open communication, includes the correct disclosure of company information, financial position, and company activities. Since the construction companies are composed of a multi-partner and plural system, it is very important to establish mutual trust and to

obtain the right information. As a result of being a multi-partner company, construction companies care about all their shareholders' opinions and try to effective communication with them in making their corporate decisions in order to maintain their assets. This shows that shareholder is a dimension that is progressing towards being more active.

Human rights are one of the most important responsibilities in CSR literature. In recent years, the attention to this issue has also started to increase. Because, above all, respecting humanity and human existence are the obligations of companies. Construction companies that provide services for people also show similar importance to human rights like community and shareholder. Although construction companies have statements on child labour, forced labour, and non-discrimination, this responsibility is not considered sufficient. In addition to their discourse, companies are expected to have a more active attitude and display a more determinative attitude on this issue.

In order to be able to work in the construction sector, a number of rules, legal obligations, and requirements are required. The company's activities are interrupted when the rules set by the state are not complied with. In order to ensure the continuity of the construction, the construction companies must comply with the tax obligations of the state, the rules determined by the structure and the principles of employment creation. Actions carried out in parallel with government bodies are an advantage for the development and growth of the construction sector. Construction companies who are aware of this situation add this dimension to their discourse. However, considering the general structure, the government dimension is one of the least valued.

Organizational governance is a system that measures whether it incorporates CSR into its corporate structure in order to obtain financial gain. The implementation of CSR in construction companies, the existence of a company that is aware of responsibility makes it easier for companies to reach their goals. In order to increase their profitability, companies tried to incorporate CSR into their corporate lives, tried to create incentive systems, identified CSR strategies and monitored them. However, although there is a lot of discourse on this issue, it has been revealed that this dimension is not given much importance on the basis of the company. This dimension, which has a minimum value with 0.125, has findings that cannot be analysed almost due to the lack of information in the assessment.

4.1. Labour

Labour applications are one of the most important concepts which are closely related to CSR in the construction sector as in all fields (P.-C. Liao et al. 2018). The satisfaction of the workers due to the working conditions and the opportunities they have will increase the performance of the employees. This performance increase will also have an impact on the company's quality and competitiveness (P.-C. Liao et al. 2017).

Table 4.2. Content of Labour Dimension

Content	Mean	Std. Deviation
L1 Equal job opportunities and official employment contract renewal	0.5680000	0.90368278
L2 Human resources policy to retain quality talent	0.5880000	0.91080969
L3 “zero harm” safety management (OHL)	1.0360000	0.99934919
L4 A healthy and safe working environment	1.1440000	0.99156280
L5 Career trainings and career plans for all employees	0.6320000	0.93169104
L6 Harmonious labour/management relationship and ensure a healthy communication	0.0560000	0.33060733
L7 Customized training for all kinds of jobs	0.8200000	0.98360047
L8 Match work time, regulate maximum and average working hours and legal rest time per week	0.1640000	0.53125599
L9 Support labour unions	0.1600000	0.54367484
L10 Employee Assistance Program	0.2040000	0.60319098
L11 Improving wages, insurance and welfare	0.1880000	0.53083249

Companies that want to gain a long term profit and who want to be remembered as successful in their field are aware of the importance of the labour dimension and are making efforts to improve this issue. To be happy, healthy, peaceful in the working environment, to meet the expectations both in the material and the spiritual sense, to have the employer who is aware of the workers' rights, to shape his career as he likes and to raise himself, are the factors that make this worker satisfied with his work. A company that fulfils the requirements is aware of the fact that employee satisfaction will turn into company satisfaction and company profit in the long term. Because of the

small changes that the company will make in the workforce will grow and will have more positive impact than expected. The same is true for the opposite. The company's performance and product capacity are also reduced due to insufficient efficiency in a company where the worker is dissatisfied. Since the construction sector is a labour-oriented area with manual labour-based production with machine power, the labour dimension especially for construction companies stands out compared to other sectors. In the researches, it is observed that the work programs are directly related to the performance of workers and that the positive and negative situations related to the worker directly affect the time and quality.

Human health, safety and the right to life are all the more important than any other gain. Companies are primarily responsible for ensuring the safety of the working environment. It is the employer's most important responsibility that employees feel safe in their work environment and do not feel threatened with life security. Besides, the implementation of the zero accident policy, which is also related to workers' safety, is one of the most important tasks of construction companies. The construction sector, in particular, has a very favourable environment and conditions for occupational accidents. Construction sites are considered among the areas with the highest risk factor for occupational health and safety standards. For this reason, taking the necessary precautions in occupational health safety with great care is of great importance in the prevention of accidents. One of the first conditions for spreading to the global market is to meet the standards expected in occupational health and safety policies. Therefore, OHS is one of the core values of most construction companies. Companies see achieving the goal of zero accidents by improving occupational health and safety strategies, as the first way to improve their CSR performance.

'A healthy and safe working environment' statement, which means the value is 1.144, become prominent in the category of labour among all companies this content (Figure 4.2). If examined according to frequency analysis, it is observed that most firms mentioned this statement (L4) completely or partially in their reports or web sites. According to the graph, L4 is generally coded as 2. The reason why it was coded as 0, in other words, the reason why there is no mention of CSR policy; is mostly due to the CSR reports that could not be accessed.

The second-ranked content is 'zero harm safety management (occupational health and safety)'. This statement, which means value is 1,036, is at the top of the lists

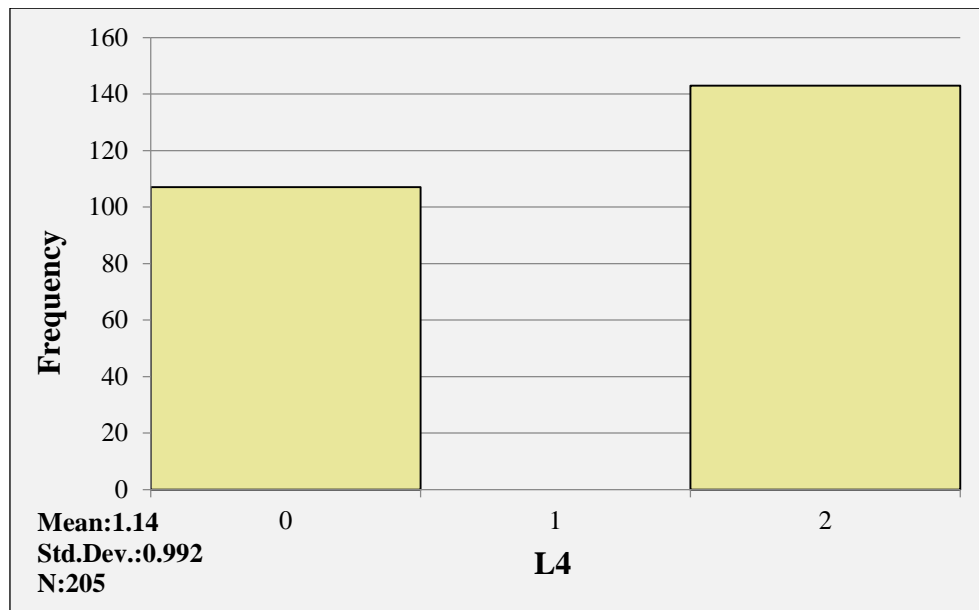


Figure 4.2. Frequency of L4 (A healthy and safe working environment)

because it is related to security and human health (Figure 4.3). Like L4, this expression is one of the most responsible subjects for companies in the labour dimension. Frequency analysis indicates that while companies handled the content entirely or did not even integrate into their business scope, partially handling does not seem an often option for the companies.

Professional development of employees, training them constantly in both professional and other areas, is one of the necessities to obtain quality labour (Lichtenstein et al. 2013). The construction industry is a sector that is intertwined with technology, constantly evolving, and the information used because of changing construction techniques is constantly changing. Employees need to improve themselves and adapt to new methods according to changing technology and conditions. Construction companies need to be open to continuous development and new application techniques as it is necessary to compete with other firms. Employees working with changing systems increase their knowledge and experience in the field of business and are committed to continuous improvement. Companies that give importance to continuous education strategy plan new trainings on the subjects of interest in their systems and support employees' personal development. These trainings are not just about business issues. The company provides trainings that will enable employees to plan their careers more accurately and contribute to their development in different fields. These trainings diversify as visiting fair, the introduction of qualified

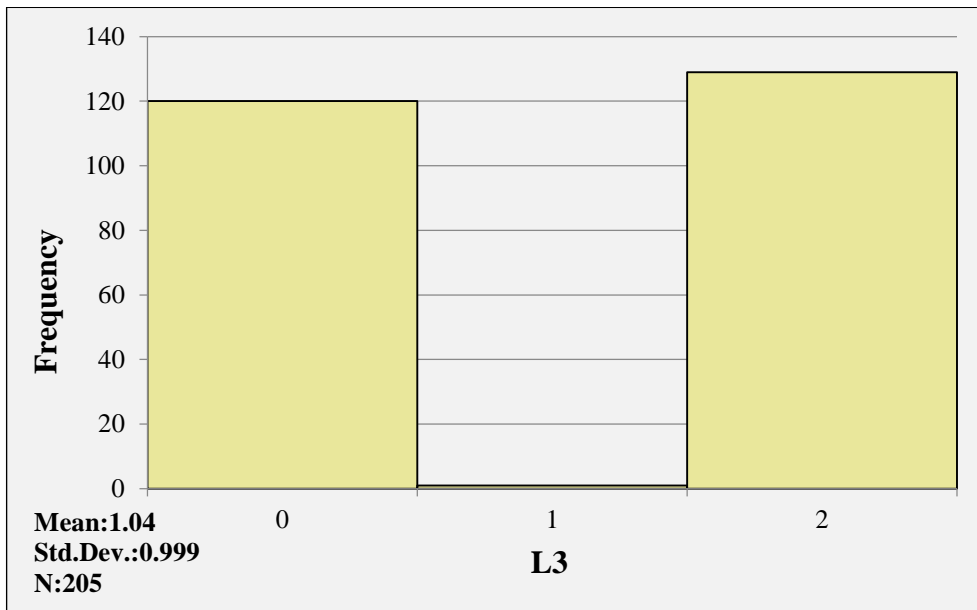


Figure 4.3. Frequency of L3 (“zero harm” safety management (OHL))

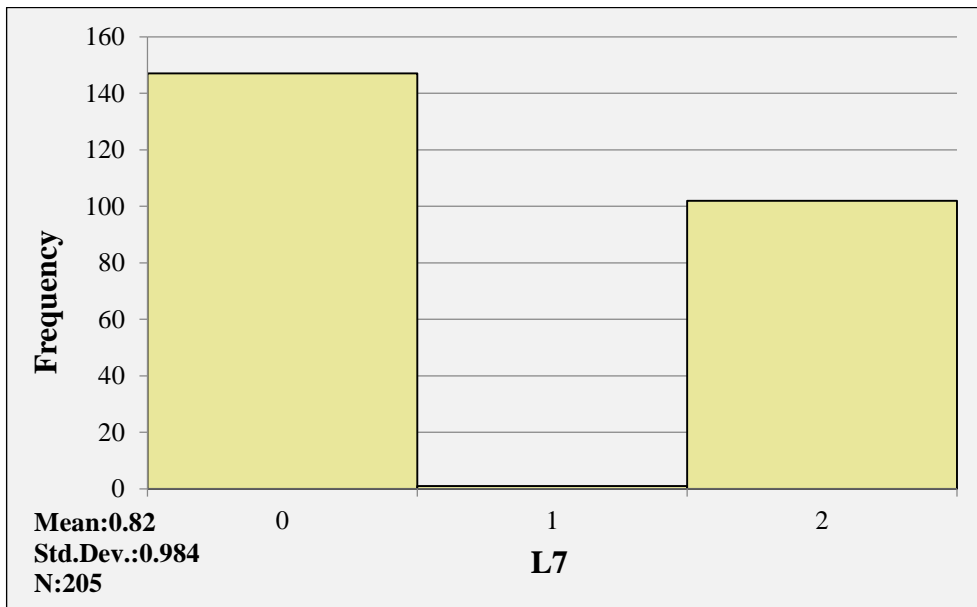


Figure 4.4. Frequency of L7 (Customized training for all kinds of jobs)

speakers, company visits and career training. As a result, it is the company's responsibility to ensure that employees develop themselves, train them and become better equipped.

As proof of the importance that companies give to education, 'Customized training for all kind jobs' is in the 3rd place in the labour dimension (Figure 4.4). This content, which mean value is 0.820, diversifies the concept of education by talking about training in not only business but in every field. Although the number of companies that do not include this statement is quite high, there are too many companies that are coded as 2. This shows that the companies do not consider this issue as a partial, but they are fully involved in this responsibility.

Another discourse in the field of education is content that focuses on career education and career planning rather than general education. The expression of 'Career training and career plans for all employees' with mean of 0.632 has a smoother distribution than that of general education content (Figure 4.5). The ratio of companies not talking about this statement, mentioning them partially and mentioning them entirely is close to each other.

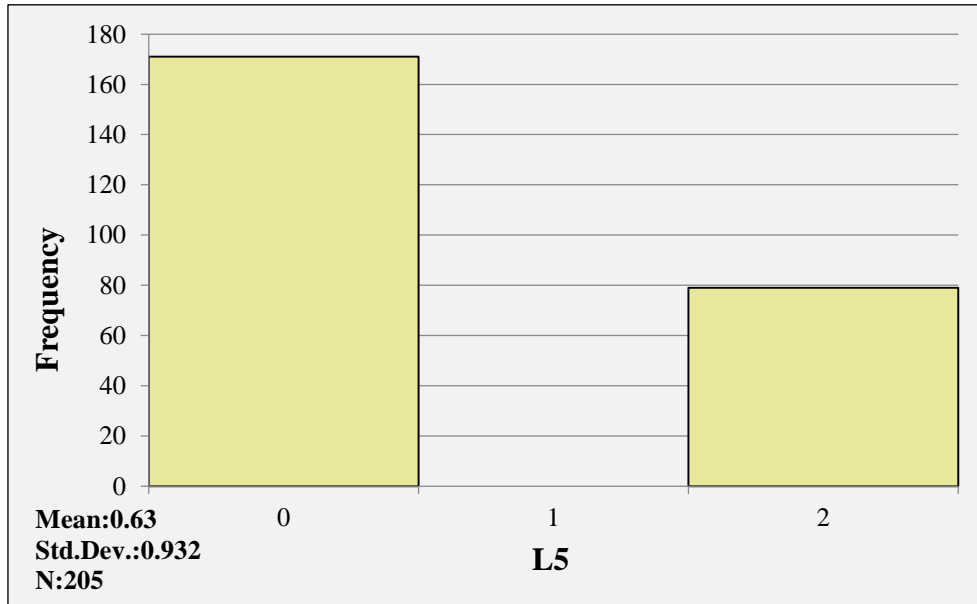


Figure 4.5. Frequency of L5 (Career trainings and career plans for all employees)

Human resources policy has great importance in terms of ensuring employee satisfaction and consequently increasing the company's efficiency and quality. Through human resources policies, companies communicate effectively with their employees and

analyse their problems and expectations. In addition, achieving efficient and qualified workforce is also possible through human resources policies. With mean of 0.588, ‘Human resources policy to retain quality talent’ is very important for the company (Figure 4.6). Companies use their human resources policy as a tool to reach talented employees and quality workforce. There are almost no numbers of companies that mention this responsibility. Most companies have either spoken of this content completely or did not refer to the issue in CSR discourses. Excluding the companies that do not have information about, it is observed that the number of companies that give importance to this responsibility and do not give is almost equal.

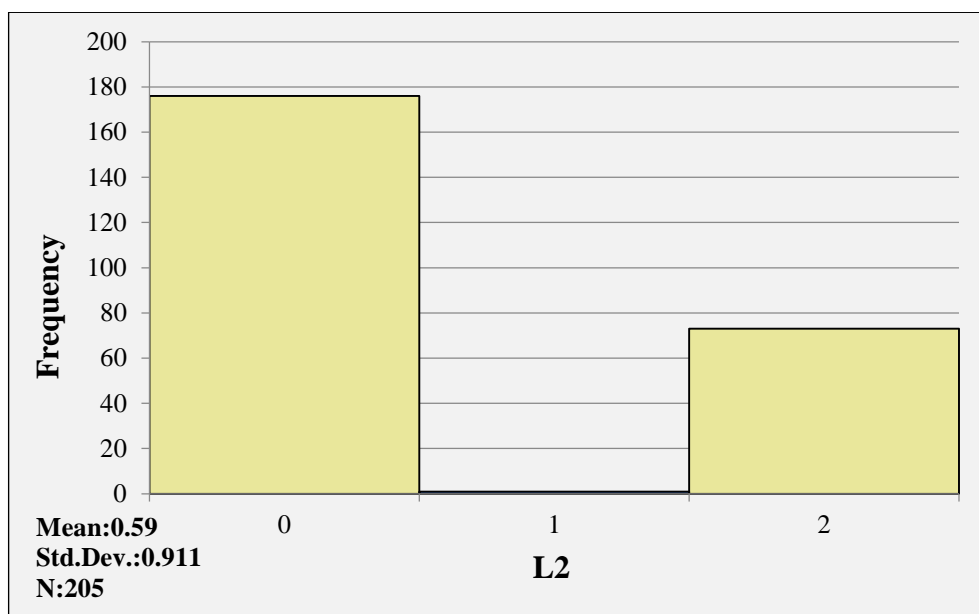


Figure 4.6. Frequency of L2 (Human resources policy to retain quality talent)

Equal and fair business opportunities are a necessity of human rights and are included in the CSR discourses that the companies focus on. Although CSR practices and the importance of equal job opportunities have increased, the construction sector continues to be an industry where whites and men work intensively, with no diversity (Loosemore and Lim 2016). A significant number of companies are implementing various practices to eliminate gender inequality in particular in order for workers to work on equal opportunities and have equal rights.

The term ‘Equal job opportunities and official employment contract renewal’ includes providing equal employment opportunities to workers and formalizing them through laws and contracts (Figure 4.7). This content, which has mean of 0.568, is at the

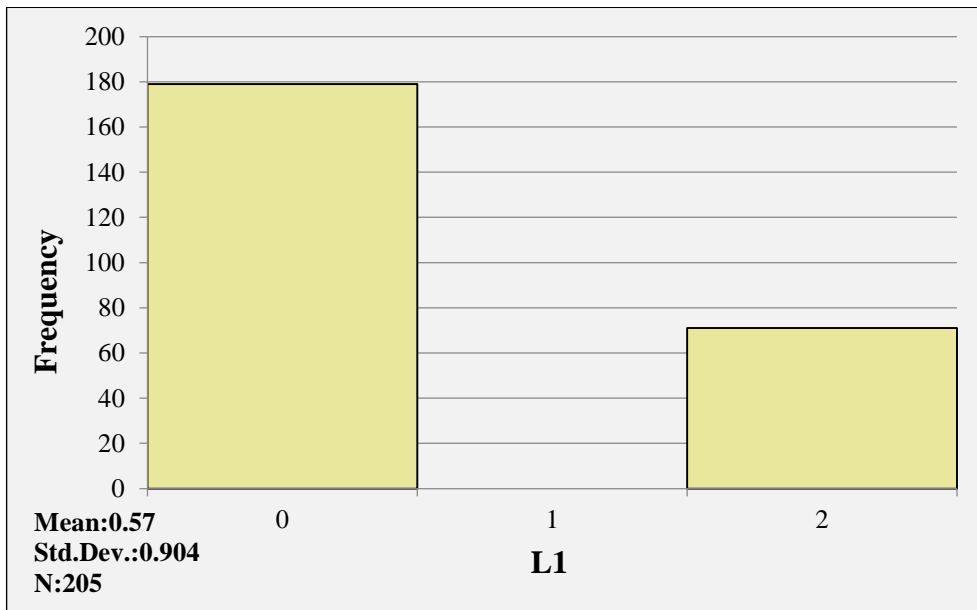


Figure 4.7. Frequency of L1 (Equal job opportunities and official employment contract renewal)

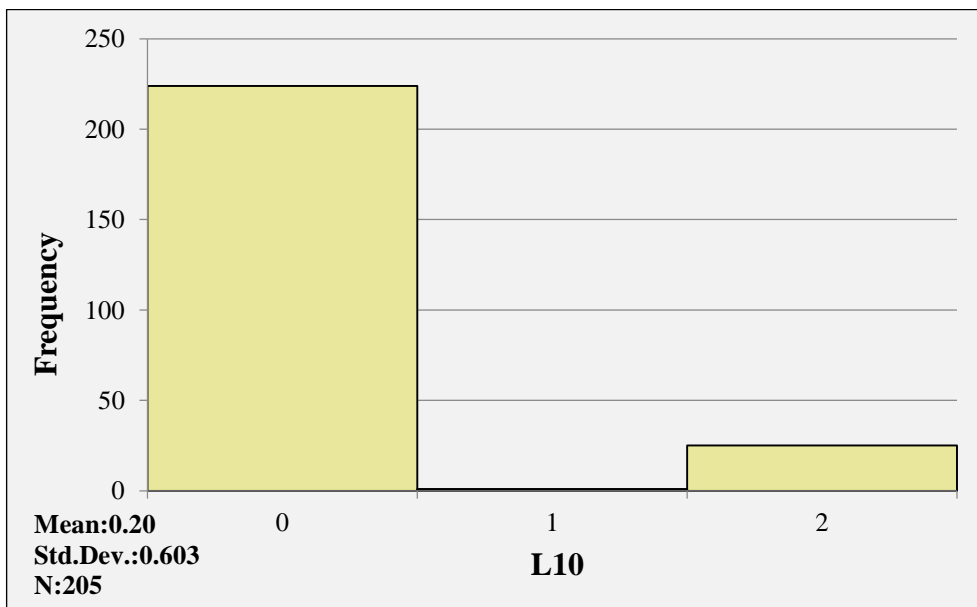


Figure 4.8. Frequency of L10 (Employee Assistance Program)

middle ranking of the responsibilities that companies pay attention to in the labour dimension. In addition to the companies coded as 2, the high rate company did not include this content in its reports and CSR statements.

'Employee Assistance Program' is a responsibility that aims to support employees in their private lives, care of their children, and problems related to their work (Figure 4.8). Companies make an effort to organize activities to increase morale and motivation for workers, to support them in family problems, in short, to help employees improve their quality of life. Because, as well as the peace and happiness of the employees in their business life, their happiness in their private lives is also important for companies. If the frequency analysis is examined, it is observed that the in Employee Assistance Program 'content, which has mean of 0.204, is included in the responsibility area by very few companies. The number of companies mentioning this issue partially is 0.

According to Wu et al. (2015), employees must be given tangible rights to encourage and benefit employees. Increasing wages, improving welfare and improving business conditions are key issues of CSR (Zhao et al. 2012). Therefore, companies have started to make arrangements about wages, welfare, and business hours that have been under discussion for a long time. Since the construction industry is a sector where timeless, 24-hour activity can be proceed and action can be taken at any time, it is important to arrange the working hours of the employees and pay the overtime.

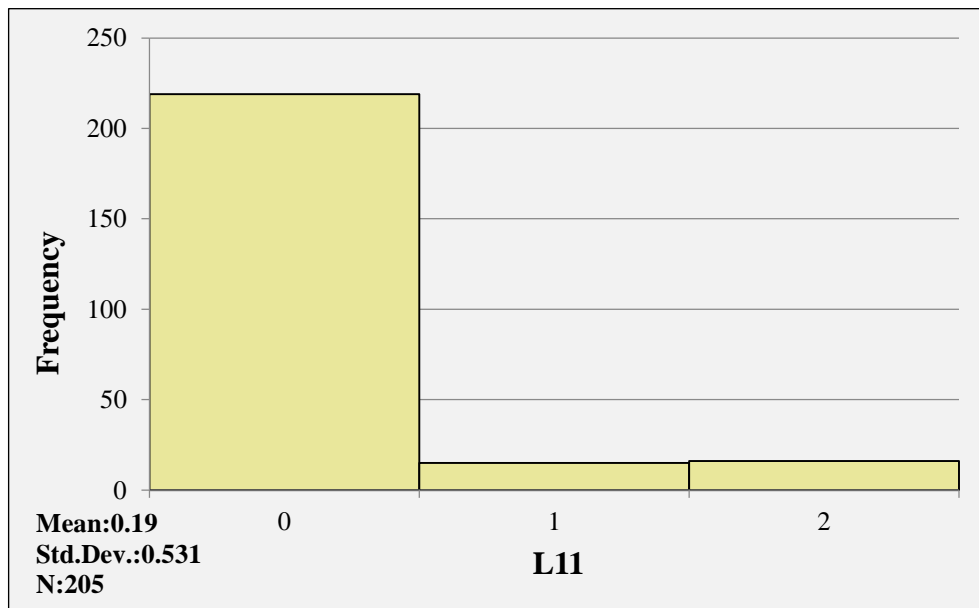


Figure 4.9. Frequency of L11 (Improving wages, insurance, and welfare)

Although construction companies have started to give more importance to this situation than the past, this situation is not considered sufficient for now.

The mean of 'Improving wages, insurance and welfare' is 0.188, and is among the lasts within the labour dimension (Figure 4.9). Among the companies that give importance to this content, the proportions of those who talk about this content partially and entirely are close to each other. However, the number of companies that do not mention this issue in their annual reports is quite high.

While the content 'Match work time, regulate maximum and average working hours and legal rest time per week' is an area of responsibility which needs to be given importance in the construction sector, it is seen that the analysis is the opposite. According to the frequency analysis, the number of companies partially mentioning this area of responsibility is very low, while the ratio of the total number of companies that refer this statement entirely to the number of companies that do not refer is low (Figure 4.10).

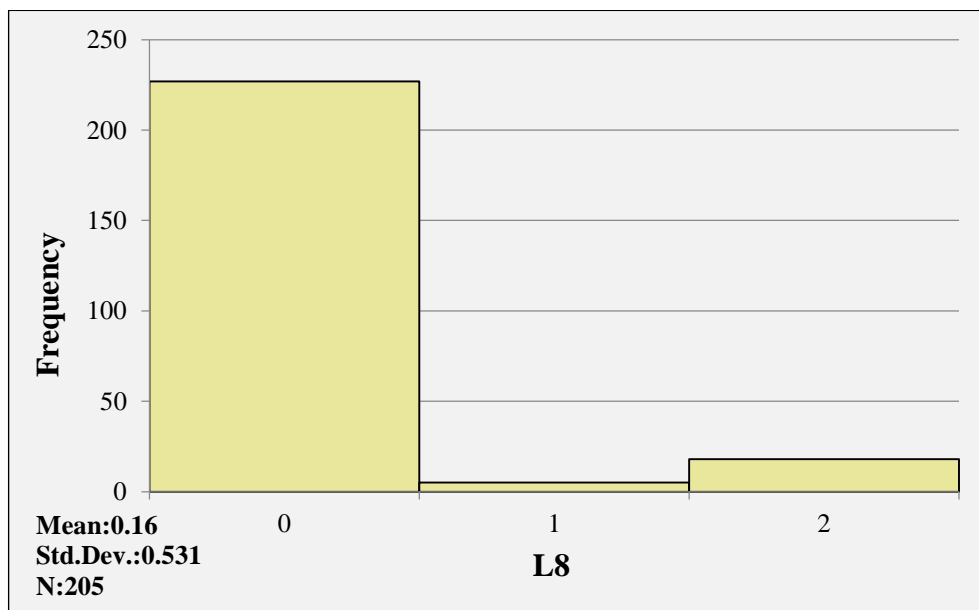


Figure 4.10. Frequency of L8 (Match work time, regulate maximum and average working hours and legal rest time per week)

Loosemore and Lim (2016) stated that it is surprising that the representation of trade unionism and different groups in business life has no strong results. The protection of workers' rights and the representation of people from each group by a common structure are important for the solution of employee problem. However, according to the

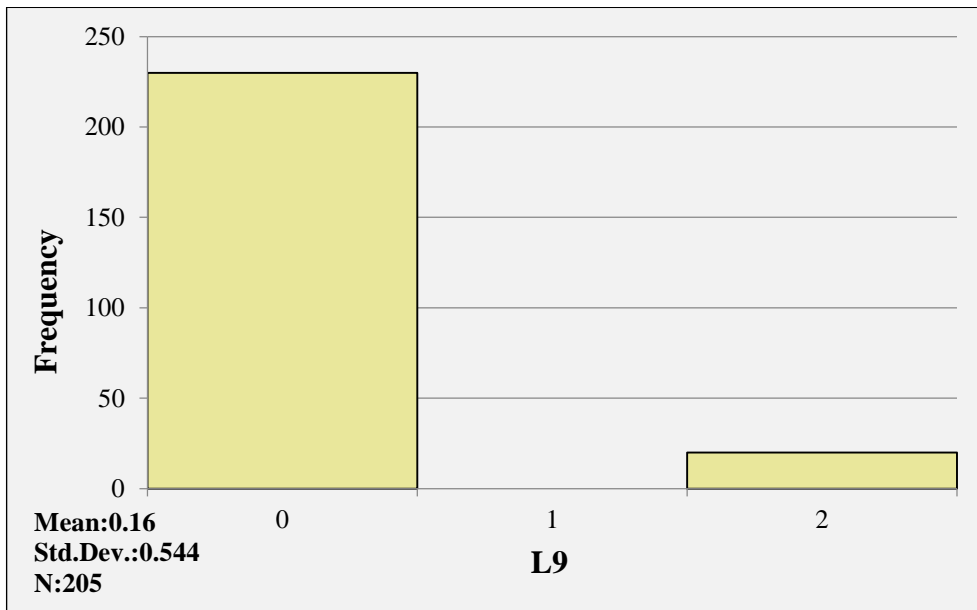


Figure 4.11. Frequency of L9 (Support labour unions)

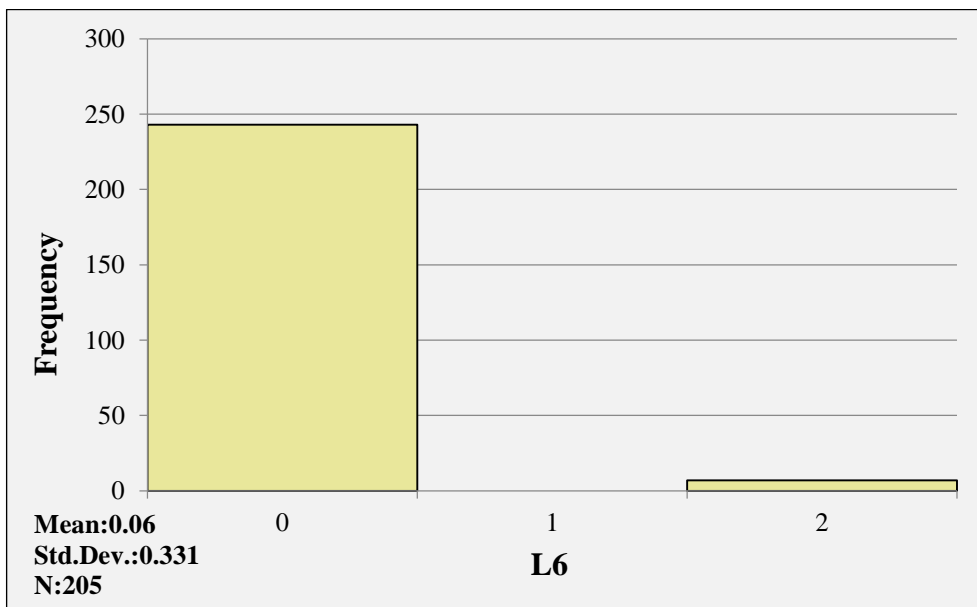


Figure 4.12. Frequency of L6 (Harmonious labour/management relationship and ensure a healthy communication)

analysis, it is revealed that construction companies do not support this formation much. The content of the ‘Support labour union’ is at the end of rankings with mean of 0.16 (Figure 4.11). According to Figure, there are a lot of companies that don’t mention or partially mention this responsibility. The number of companies that give full importance to this responsibility is quite low.

The statement of ‘Harmonious labour/management relationship and ensure a healthy communication’ is the least important responsibility within the labour dimension with a mean of 0.056. While some companies give importance to communication between management and workers, the majority have not included this responsibility in their reports (Figure 4.12).

4.2. Environment

Since the construction industry is directly shaped within the environment, the approach to environmental problems, activities to protect and improve the environment take an important place in the company's CSR policy (Zhao et al. 2012).

Table 4.3. Content of Environment Dimension

Content	Mean	Std. Deviation
E1 Conserving energy and reducing consumption	0.9280000	0.99133596
E2 Green building principles in the design and construction processes	0.4560000	0.84076844
E3 Protecting biological diversity and ecological systems	0.5320000	0.88323065
E4 Preserving water resource	0.6640000	0.93948632
E5 The use of renewable resources and alternative energy systems	0.5520000	0.81112743
E6 Developing environment-friendly product and service	0.6640000	0.93089757
E7 To be acquainted with local environmental laws and policies and protect	0.0640000	0.35270612
E8 Anti-waste programme and installing waste recycling equipments and methods	0.6880000	0.89546829
E9 Tackle global climate changes	0.6680000	0.88140997
E10 Contribute to afforestation	0.1680000	0.55588852

Construction companies in the process of designing and building the built environment, the proper use of natural resources in that region, protection of animals and plants, finishing the projects with the least damage of environment are among the company obligations. In recent years, while the sensitivity of the companies towards the environment has increased, some regulations have been imposed on the protection of the environment with the laws. When the construction activities that may cause environmental degradation are examined, it is seen that the environmental dimension is one of the key points of CSR in this sector (Jiang and Wong 2016). While a new built environment was produced by construction companies during construction activities; it is expected to be produced solutions about waste management, correct management of natural resources, and correct use of energy. Construction companies pay attention to the environmental impact they have left in the project areas and take care to continue these activities with minimum damage. Considering the responsibility of the companies, it is seen that the environment has high importance.

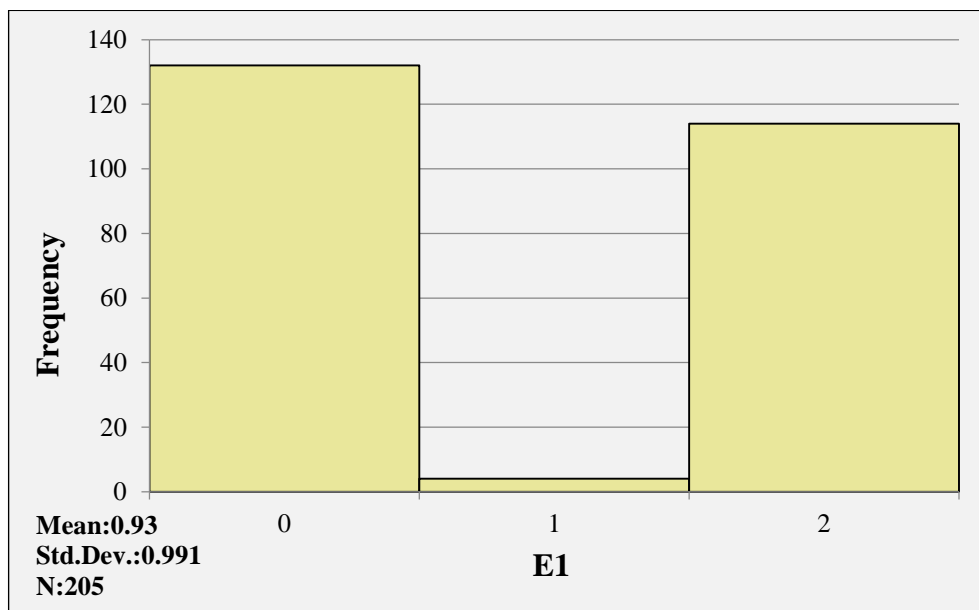


Figure 4.13. Frequency of E1 (Conserving energy and reducing consumption)

'Conserving energy and reducing consumption' statement, which means the value is 0.928, become prominent in the category of environment among all companies this content (Figure 4.13). Energy resources and natural resources in the world are limited and consumable. Construction companies, which are aware of this, focus on using as little energy as possible, protecting energy and reducing consumption. Keeping

pace with the developing technology, they take care to use systems and methods to reduce energy consumption. According to the Frequency analysis in Figure 4.13, the content of 'Conserving energy and reducing consumption' was partially talked about by a few companies, while most of the companies mentioned the importance of this content in their reports. Taking into account of the companies in which information could not have been found, it is seen that the numbers of companies which have information and does not any information regarding the dimension.

The responsibility of 'Anti-waste program and installing waste recycling equipment and methods' is in the 2nd place with its mean of 0.688 (Figure 4.14). The materials used in the construction sector, the products formed as a result of construction and destruction is environmentally harmful substances. Construction companies have an obligation to pay attention to the destruction of debris and reuse of the materials used in the construction process. The construction sector has the potential to produce a lot of waste due to its structure. Therefore, contractors help to protect the environment by paying particular attention to waste management. If the discourse on this issue is examined, it is seen that the number of companies that include statement of 'Anti-waste programme and installing waste recycling equipments and methods' in their reports are quite high. Nevertheless, the number of companies that mention this issue in a partial way cannot be underestimated.

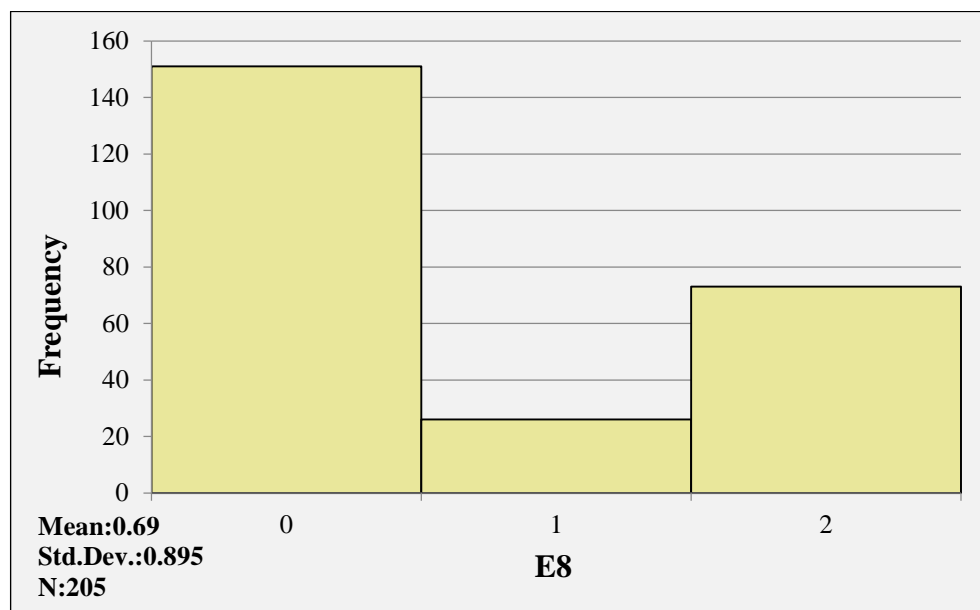


Figure 4.14. Frequency of E8 (Anti-waste programme and installing waste recycling equipment and methods)

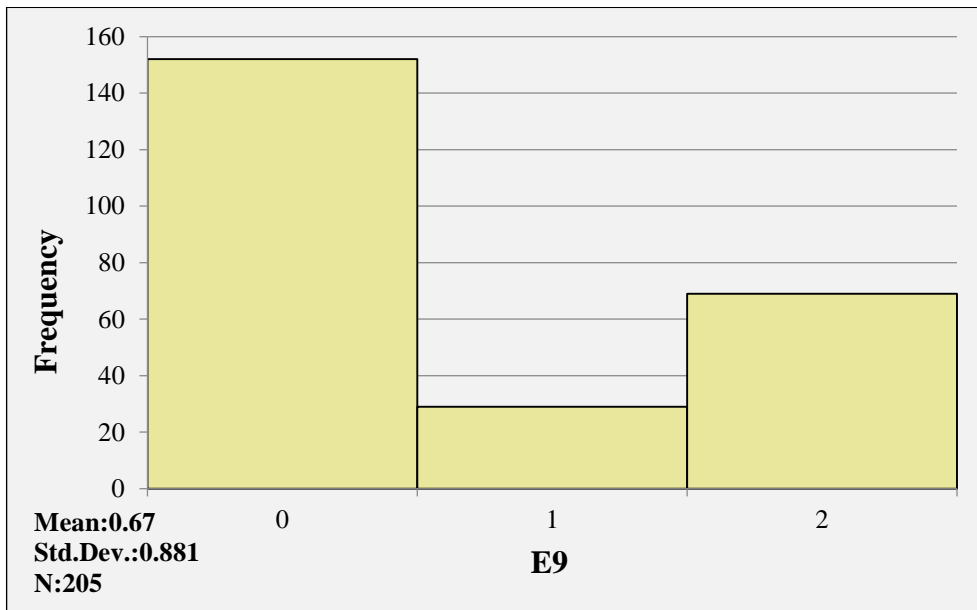


Figure 4.15. Frequency of E9 (Tackle global climate changes)

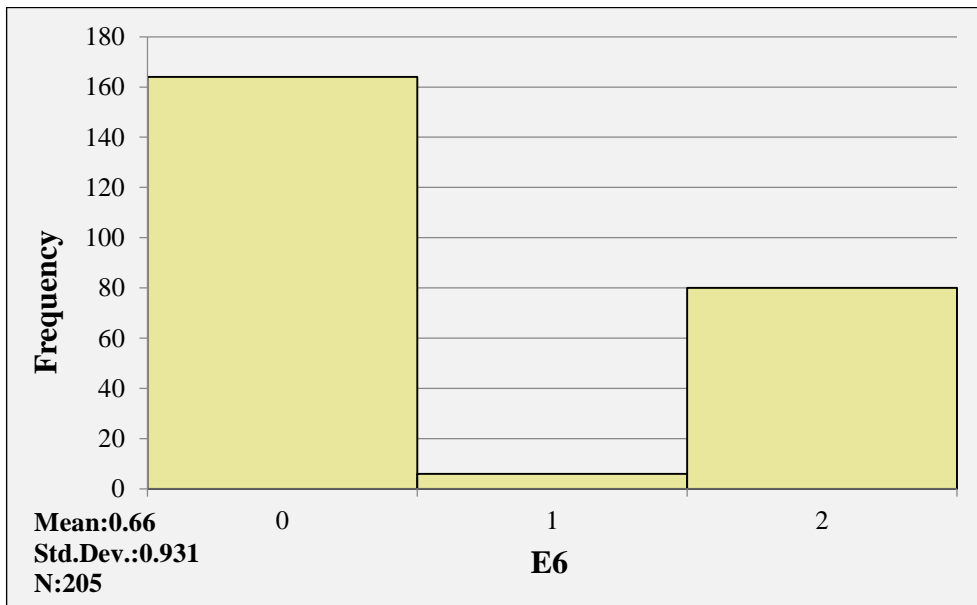


Figure 4.16. Frequency of E6 (Developing environment-friendly product and service)

'Tackle global climate changes' is an issue that all sectors and all humanity should pay attention to (Figure 4.15). The struggle against global warming is a required action to ensure the continuity of the world and to leave a liveable planet to the next generations. Like all sectors and companies, construction companies also feel responsible and the necessary measures to combat global warming. Construction companies such as individuals and companies are obliged to take responsibility in this important issue which concerns all humanity. This responsibility branch with a mean of 0.668 is one of the important issues in the environmental dimension. According to the frequency analysis, companies dealing with this issue in a partial and complete manner are quite much. The number of companies that do not consider this responsibility in their reports and CSR discourses is too much to be denied.

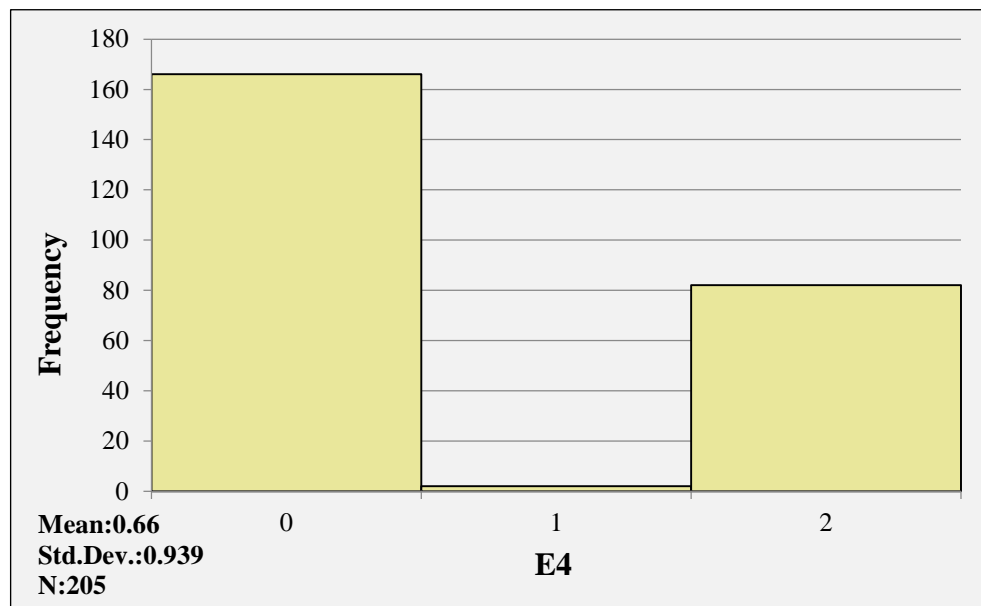


Figure 4.17. Frequency of E4 (Preserving water resource)

According to ANOVA analysis, 'Developing environment-friendly product and service' and 'preserving water resource' contents are responsibilities of equal importance. Both are expressions with a mean of 0.664.

The product variety in this sector is very high due to the structure of the construction sector. Rough construction materials such as steel, concrete and finishing construction materials such as wood, paint, woodwork are quite various. Construction companies, that are environmentally friendly implement, have the responsibility of choosing environmentally friendly products among so many alternatives. The use of

green-friendly products and environmentally sensitive materials create radical changes in environmental protection in a large-scale sector, such as the construction sector. When the frequency values of 'Developing environment-friendly product and service' content are examined, the number of those who give importance partially to this subject is very low (Figure 4.16). While some companies emphasized the importance of this issue completely, the majority of them did not mention this issue at all.

The statement of 'preserving water resource' includes the avoidance of pollution of the water resources in the immediate vicinity during the construction of the built environment, no waste of unnecessary water, and efforts to recycle water as much as possible (Figure 4.17). On the basis of the construction sector, keeping the existing water resources clean and not polluting during construction is the main task of the companies. According to Figure 4.17, companies have taken full responsibility for this issue. There are also companies that do not pay any attention to this responsibility, which is partly addressed by very few companies.

'The use of renewable resources and alternative energy systems' is in the middle of the environmental dimension with a mean of 0.552 (Figure 4.18). The use of renewable resources in the construction sector contributes positively to the environment in the long term. With the use of renewable resources and alternative energy systems, the products used in construction are produced from the recyclable materials. Environmentally friendly companies contribute to the protection of the environment by protecting energy and making resource consumption healthy. When the values that are transferred in Figure 4.18 are examined, some of the companies that consider this issue among their responsibilities mention, this subject wholly and some of them mentioned this subject in partially.

The conservation of biodiversity is seen as an area of responsibility which is of great importance to all countries. Due to the lack of protection of the local wild animals, the construction that has been cancelled and cannot meet the legal rules determined by the state shows the importance of this issue (Wu et al. 2015). Animals and plants are indispensable elements in ensuring the continuity of the ecosystem. Construction companies do not interfere with their living spaces while performing their construction activities and they pay attention to production without damaging them. It was realized that the expression 'Protecting biological diversity and ecological systems' with a mean of 0.532 did not see the value it deserved (Figure 4.19). It was revealed in the analysis

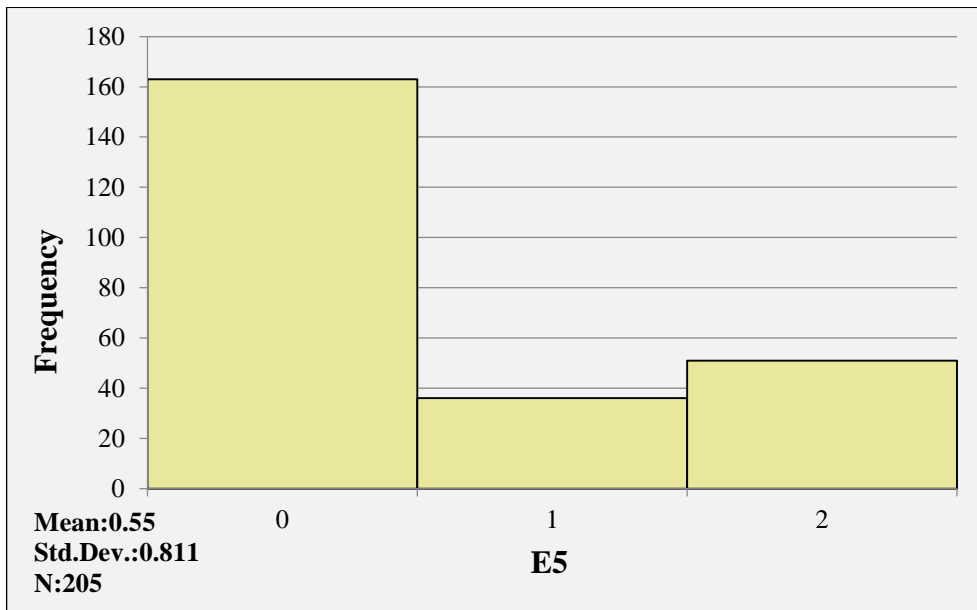


Figure 4.18. Frequency of E5 (The use of renewable resources and alternative energy systems)

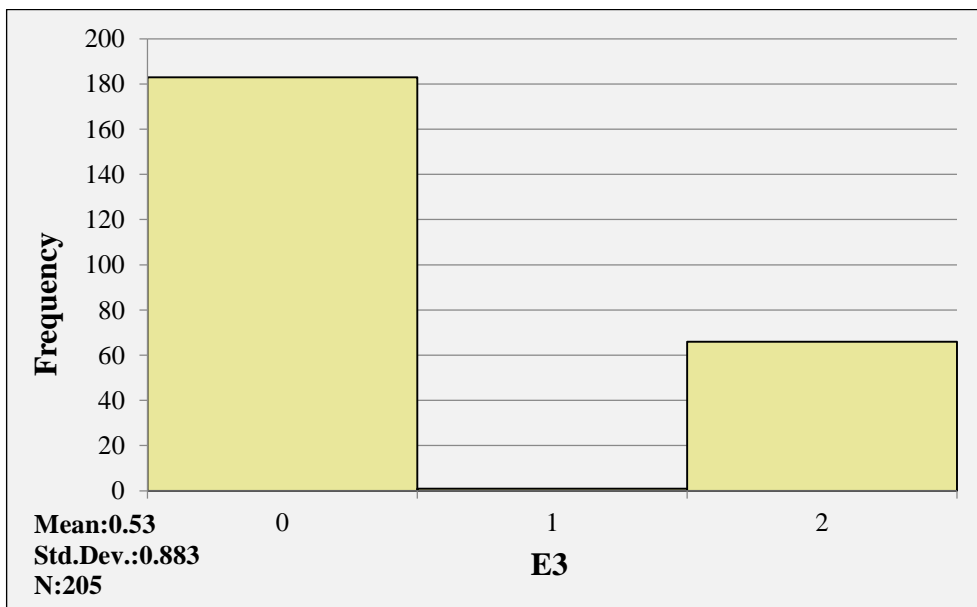


Figure 4.19. Frequency of E3 (Protecting biological diversity and ecological systems)

that almost none of the companies mentioned this subject in partially and the number of companies that addressed entirely this issue is much higher. It is concluded that the ratio of companies that do not give importance to this issue is quite high.

The popularity of green building systems has been increasing in recent years with the development of technology. Some of the construction companies have really assumed this responsibility, while others have only used green building systems for advertising purposes. However, this issue should be discussed in daily life and it is observed that the number of companies that really care about this responsibility is quite low according to the results of the analysis. Content of ‘Green building principles in the design and construction processes’ has a mean of 0.456 (Figure 4.20). According to the frequency analysis, there are companies that address this issue both partially and completely. However, the number of companies that do not mention this content is much higher than the others.

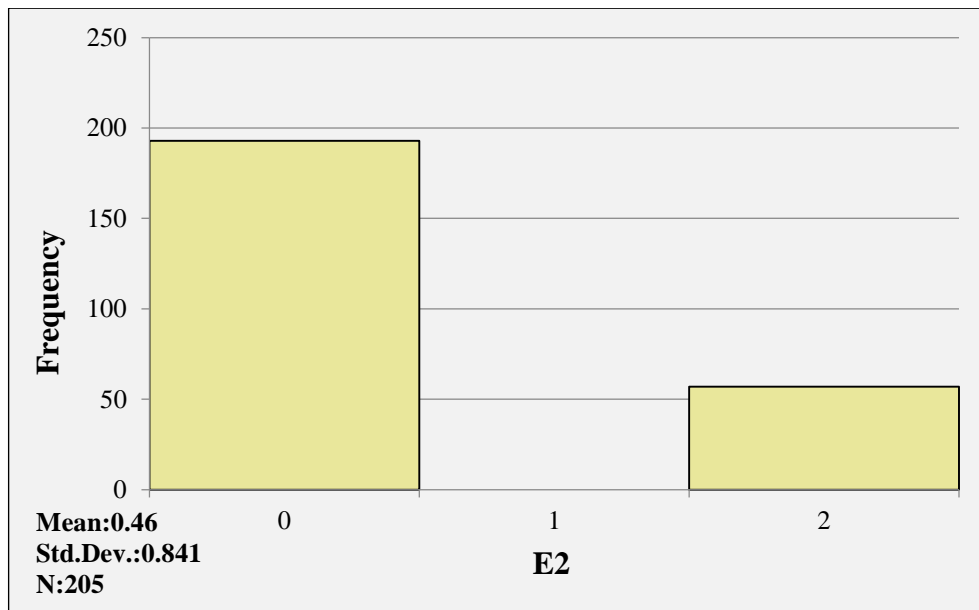


Figure 4.20. Frequency of E2 (Green building principles in the design and construction processes)

The responsibility of ‘Contribute to afforestation’, whose average is 0.168, is one of the least-respected responsibilities within the environmental dimension (Figure 4.21). There are very few companies who are aware of the importance of the tree for the future and give the necessary importance for forestation. Since the construction sector mainly focuses on erecting building rather than planting trees, there are no discourses in

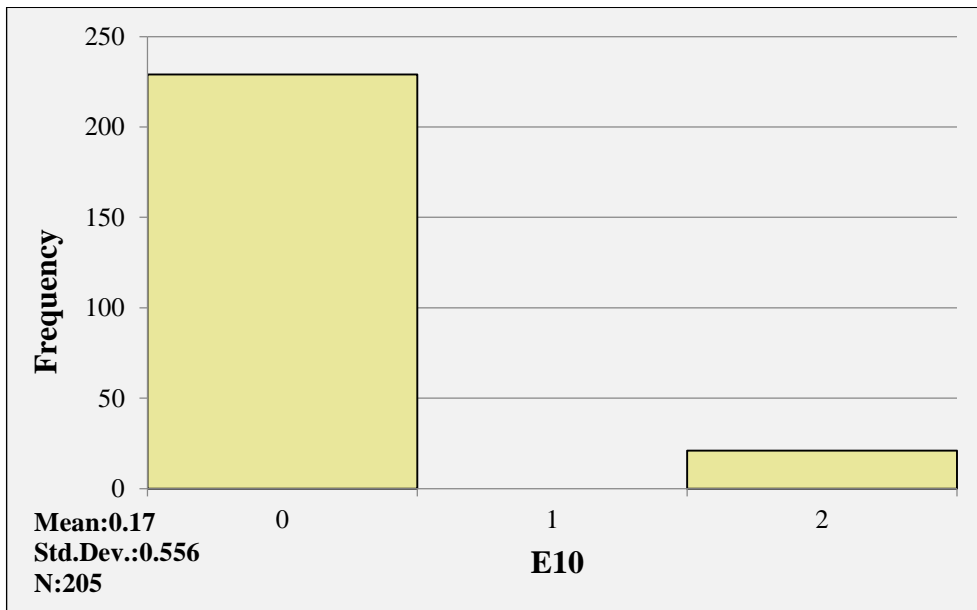


Figure 4.21. Frequency of E10 (Contribute to afforestation)

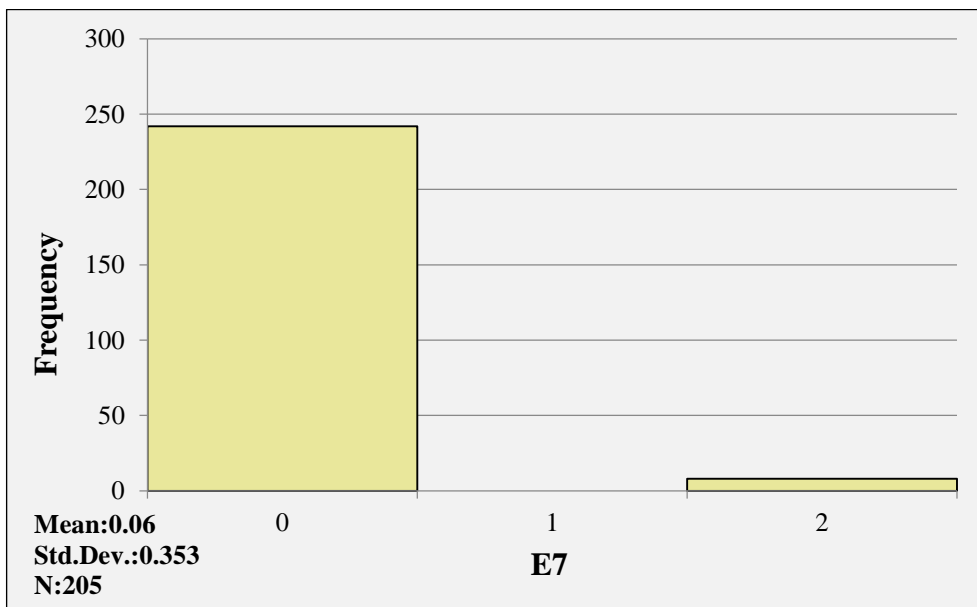


Figure 4.22. Frequency of E7 (To be acquainted with local environmental laws and policies and protect)

companies' reports on this issue. According to the frequency analysis, although the number of companies mentioning this subject in whole or in part is very few, the firm which does not mention this subject is several times the others.

'To be acquainted with local environmental laws and policies and protect' was an area of responsibility which was not mentioned by almost any company with a mean of 0.064 (Figure 4.22). One of the main reasons for this is that the 205 companies analysed are global companies, and because they do business on a global scale, they do not deal with the local environment or local laws. In the frequency analysis, it is observed that the companies referring to this issue in the CSR reports have a value close to 0.

4.3. Community

The construction industry is a sector that is present for human beings, for the community and for the needs of the community. Consultation with the community when making production for the community eliminates community's concerns and provides a clearer response to their needs. Construction companies which realizing that they have a responsibility to the community; allow the results of the exchange of ideas to guide the construction phase (Loosemore and Lim 2016). Companies have a responsibility to the local community in which they operate. As a requirement of this responsibility, companies understand the needs of the local people correctly, meet these needs, support the local people in terms of employment, infrastructure and community development (P. Jones, Comfort, and Hillier 2006). At the same time, they take responsibility for integrating the life of community workers into the community by targeting employees of construction companies to be part of the local community. According to Jones, Comfort, and Hillier (2006), the companies encourage their employees to volunteer activities that would support the local people, organize organizations to fuse with the local community, students, the elderly, the disabled, in short, make efforts to keep maximum interaction with all segments of society.

According to ANOVA analysis based on 205 samples, it is observed that education is the subject with the most responsibility taken in the community dimension. Construction companies support the construction and renewal of educational institutions due to their structures.

Table 4.4. Content of Community Dimension

Content	Mean	Std. Deviation
CO1 Minimize negative effects to local residents	0.1920000	0.59036440
CO2 Job opportunities to the locals	0.3840000	0.78932639
CO3 Devotion to local commonweal and long-term relationship with the local community	0.6160000	0.91206989
CO4 Public health and disaster prevention activities	0.2720000	0.52832994
CO5 Contributing educational institutions	0.7120000	0.95955143
CO6 Children assistance programme	0.2880000	0.70358805
CO7 Alleviating poverty and financial support	0.1680000	0.47821623
CO8 Sponsoring arts and sports	0.2480000	0.56902651
CO9 Respect local traditions and cultural heritage and contribute to its protection and preservation	0.3520000	0.76316820
CO10 Charitable donation and foundations	0.4720000	0.85094797
CO11 Participating in voluntary activities	0.4560000	0.84076844

The construction companies make efforts to ensure that local people have new opportunities for education and also provide scholarship opportunity for high school and university students. In addition, they provide advantages related to the construction sector, internship opportunities, and detailed information to the university students who are studying in the field of construction. The content of ‘Contributing educational institutions’ whose mean is 0.712, reveals the value that construction companies give to education and future generations (Figure 4.23). If the frequency analysis of ‘Contributing educational institutions’ is examined, it is seen that the number of all the companies coded as 0 and 2 are quite high. The number of companies that do not mention this statement in their annual reports and CSR discourses and which completely mention is close to each other.

‘Devotion to local commonweal and long-term relationship with the local community’ is the 2nd place among the community dimensions with a mean of 0.616 (Figure 4.24). According to Zhao et al. (2012); the construction companies have two types of relationship with the community: With the community living in the activity area and the community that will start to live in the new built environment. Construction companies interact with the community to support community development. Providing employment, contributing to the economy, social developments, financial assistance, provides a long-term relationship thereby communication with the community. According to the frequency analysis, there are a very little number of companies dealing

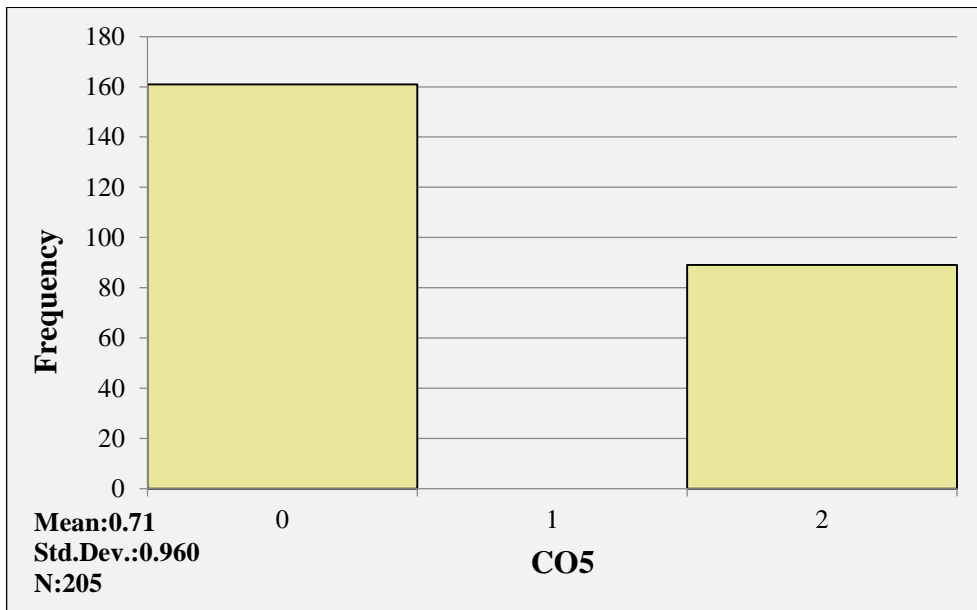


Figure 4.23. Frequency of CO5 (Contributing educational institutions)

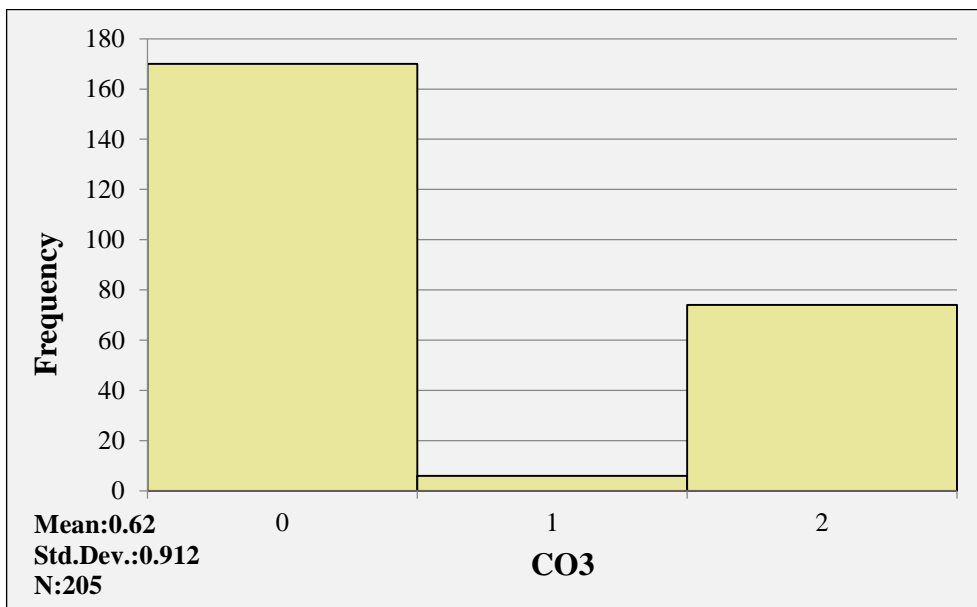


Figure 4.24. Frequency of CO3 (Devotion to local commonweal and long-term relationship with the local community)

with the responsibility of 'Devotion to local commonweal and long-term relationship with the local community'. Most of the companies referring to this issue have either completely or never mentioned.

Porter and Kramer (2011) state that it was an old-school CSR activity for volunteering and charity work (Loosemore and Lim 2016). Even though this traditional perspective has been changed and a common value is created between the society and the company, the importance of this old structure still continues for most companies. Some companies believe that they have fulfilled all obligations related to the CSR when they do charity and do voluntary activities. However, the concept of CSR is much more complex and multifaceted than a concept that is so simple and easily explained. Companies also attach importance to the communication between local people and their employees in the community they are active in. Therefore, they encourage their employees to engage in voluntary and community-oriented activities.

The responsibility of 'charitable donation and foundation' is the top priority in the community dimension by maintaining its traditional approach. This content, which has a mean of 0.472, indicates that old school CSR discourses are still in the literature and in company policies (Figure 4.25). Although the number of companies which do not include this concept in CSR discourse is quite high, there is a meaningful distribution between the partial and entirely mentioned company ratios.

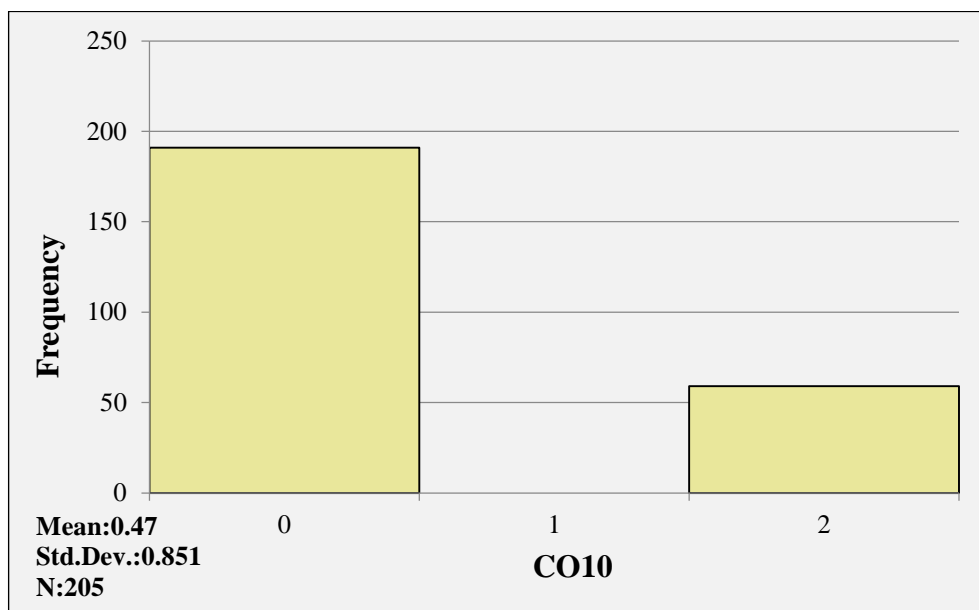


Figure 4.25. Frequency of CO10 (Charitable donation and foundations)

‘Participating in voluntary activities’ has similar proportions as charitable donations and the mean is 0.456. According to frequency analysis, it is observed that the number of companies coded as 1 and 2 does not have similar ratios. The companies examined have reported these statements in part or in whole, in similar proportions in their reports and websites. The number of companies that do not refer to this statement is several times higher than those referred (Figure 4.26).

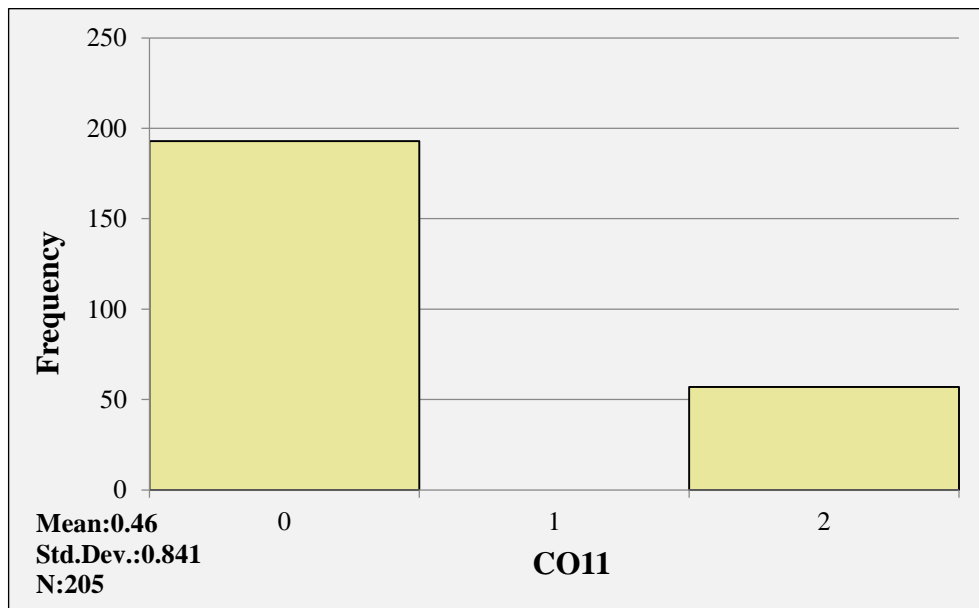


Figure 4.26. Frequency of CO11 (Participating in voluntary activities)

‘Job opportunities to the locals’ is one of the important responsibilities within the community dimension with a mean of 0.384 (Figure 4.27). Construction companies also provide employment opportunities to settlements in which they are actively involved with the built environment. The construction sector is a multi-part sector, spread over different areas, where a large number of employees take responsibility. Therefore, they also get support from the local people to meet the need for workers. In addition, product supply from local operators contributes to local business development and development of the local economy (Zhao et al. 2012) by stimulating shopping and local business activities. According to Figure 4.27, although some companies do not mention this responsibility, some companies have fully mentioned. The numbers of these 2 different groups are close to each other.

Another of the environment contents of average significance is the ‘Respect local traditions and cultural heritage and contribute to its protection and preservation’

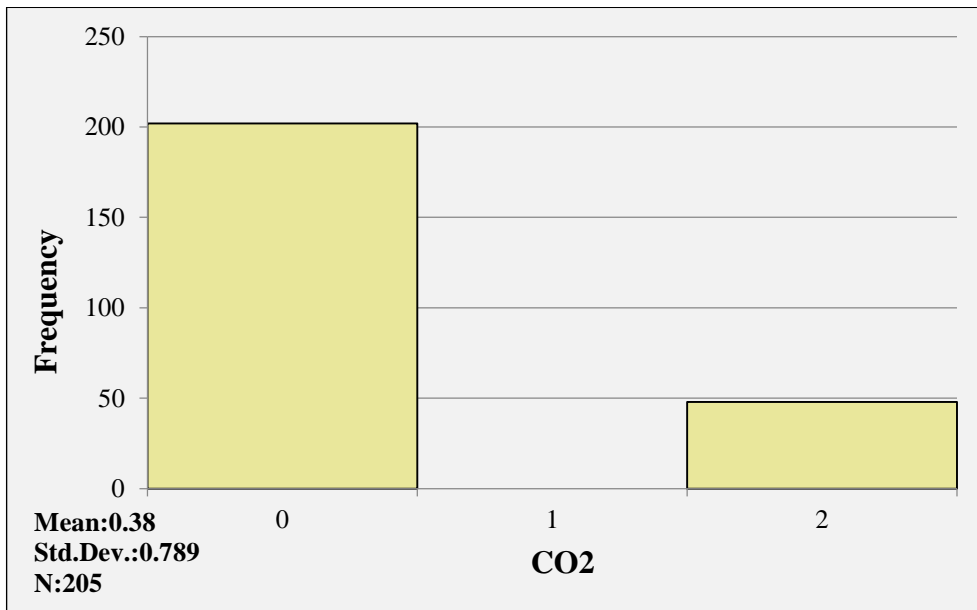


Figure 4.27. Frequency of CO2 (Job opportunities to the locals)

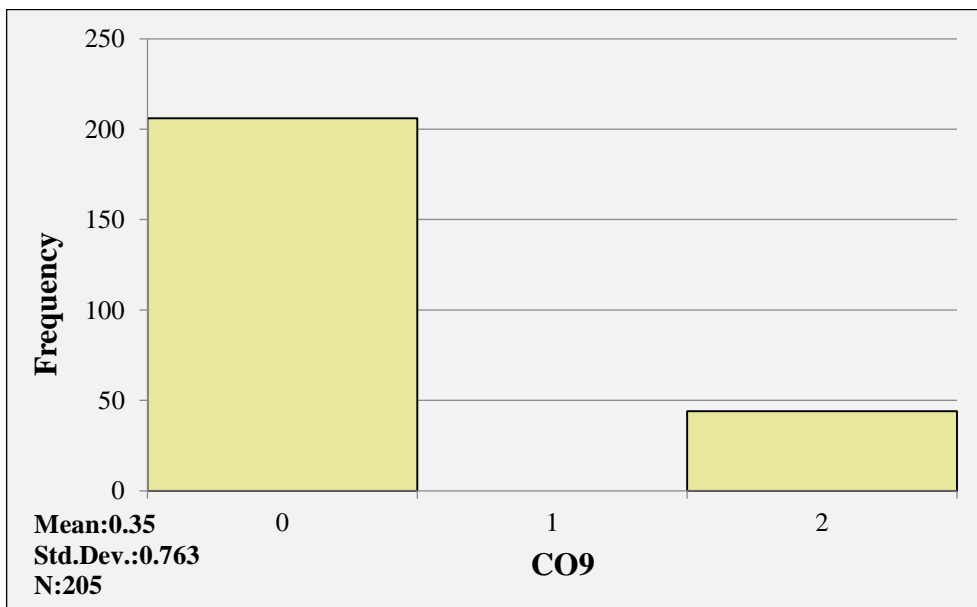


Figure 4.28. Frequency of CO9 (Respect local traditions and cultural heritage and contribute to its protection and preservation)

with 0.352 (Figure 4.28). While construction companies are producing a new product for an area, they have the responsibility of designing and building the building without breaking away from the context. The traditions of the local people, the physical features of that region; the historical infrastructure must be respected. In addition, the use of local techniques and materials, while respecting the local population, allows the local producer to win and the construction costs to fall. In this way, the public, the producer and the construction companies make a profit (Liao et al. 2017). According to the frequency analysis, the number of companies that do not refer to the contents of ‘Respect local traditions and cultural heritage and contribute to its protection and preservation’ is about four times that companies which mentioned partially and all. Although the number of construction companies that want to relate to the local community is high, it is surprising that little importance is given to job creation.

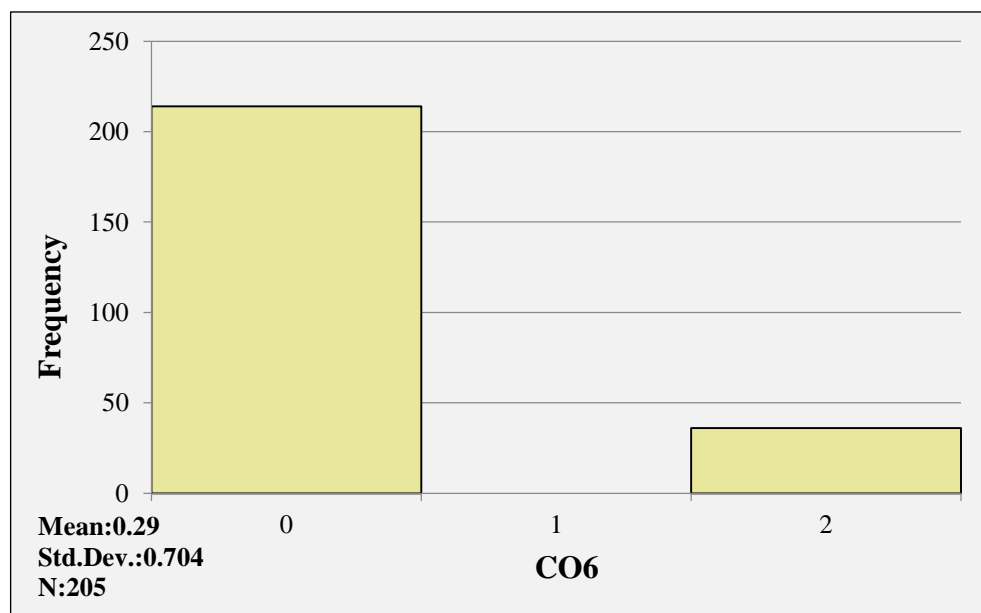


Figure 4.29. Frequency of CO6 (Children assistance programme)

Statement of 'Children assistance program' includes both educational support for children at the primary level and social and cultural activities other than the organized training for children. Although the subject of education within the community dimension ranks first place in the rankings, when the subject is privatized as a child, the number of companies focusing on this issue decreases. In addition to focusing on this content for all children in the community, activities done for employee's children are also included in this CSR discourse. Supporting children, informing them, developing

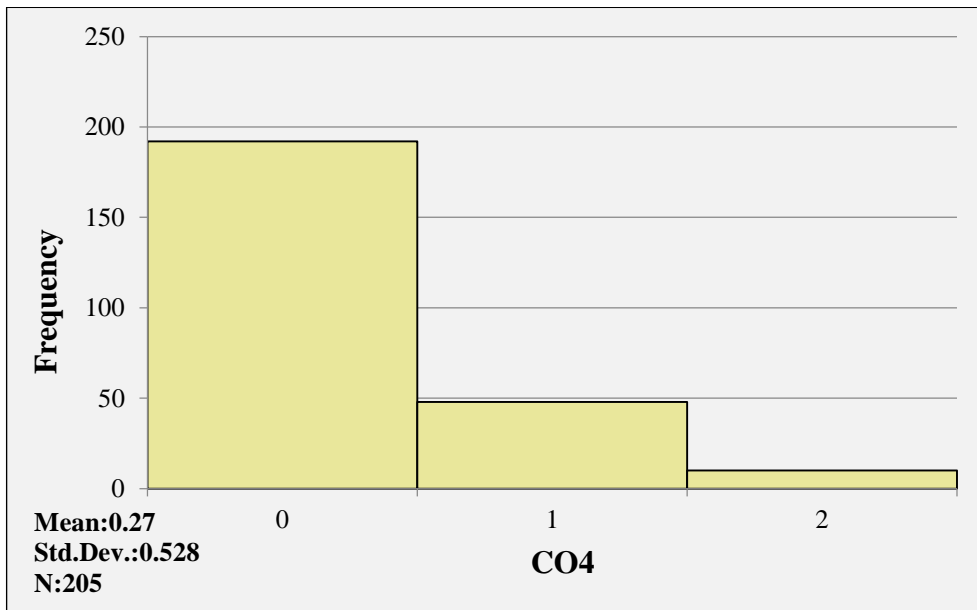


Figure 4.30. Frequency of CO4 (Public health and disaster prevention activities)

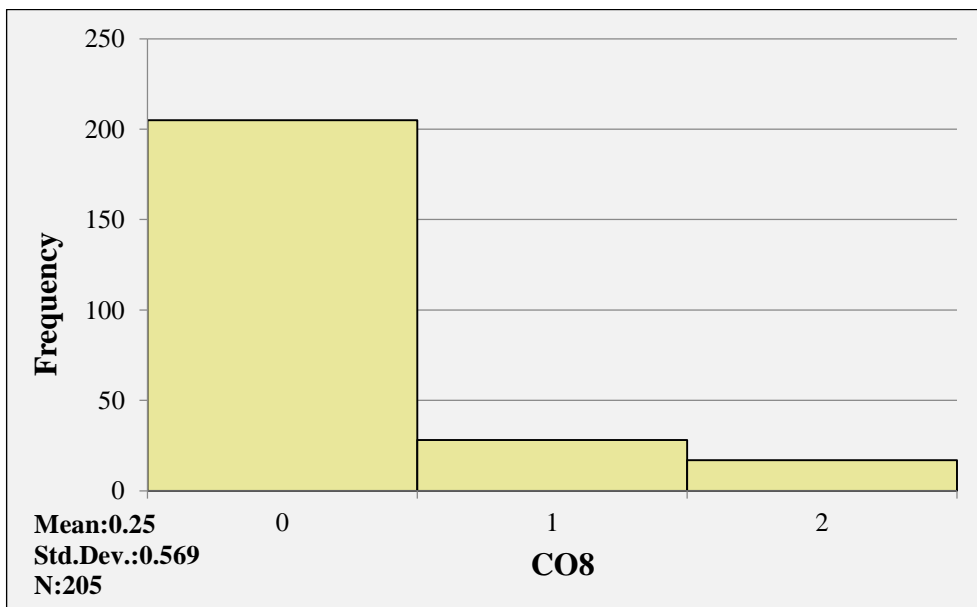


Figure 4.31. Frequency of CO8 (Sponsoring arts and sports)

their imagination with different activities enhance children's self-esteem and enable them to express themselves better. Firms that consider investing in the future as their main principles fulfil their own responsibilities in the areas of responsibility based on the children. The mean of the 'Children assistance program' is 0.288 and companies that are partly and wholly referred to in terms of the frequency distribution are in a similar ratio (Figure 4.29).

The mean of 'Public health and disaster prevention activities' is 0.272 and it is among the issues that are not important in the size of the community dimension (Figure 4.30). Construction companies who are aware of their responsibilities towards society are concerned about the general health of society and make efforts to raise awareness of the society. For the health problems that may occur, it is among the obligations of the companies to try to take precautionary measures, to provide vaccination and to provide medication. Similarly, to prevent natural disasters such as earthquakes, fire, and avalanches, to help the community in case of a disaster and to provide the necessary support is also included in the CSR discourses of the companies. When the frequency analysis is examined, it is seen that a very small number of companies have included this statement completely in their reports. Many companies have talked about just disaster or public health, or have completed the CSR discourse without mentioning it at all.

Construction companies do not only support society with maximum benefit behaviour. While the areas of responsibility that provide material and direct earnings cover a large area in CSR discourses, sponsorships and support in social areas are also important. In addition to the concrete benefits, the support given to social, cultural and sportive activities, such as the support given by companies to education, are among the important building blocks for the development of society. Companies by supporting the artists of the local people in the areas where they operate, by providing sponsorship to sports teams in that region, pave the way for the development of society in every aspect. According to the results of the analysis, the number of companies that understand social development is few, it is seen that the number of firms that support only sport or only art is quite high. The number of firms that support both art and sports is relatively small compared to the number of firms supporting them partially. Expression of 'Sponsoring arts and sports', which is a mean of 0.248, is in the last place, it is seen that the companies do not give enough importance to this content (Figure 4.31).

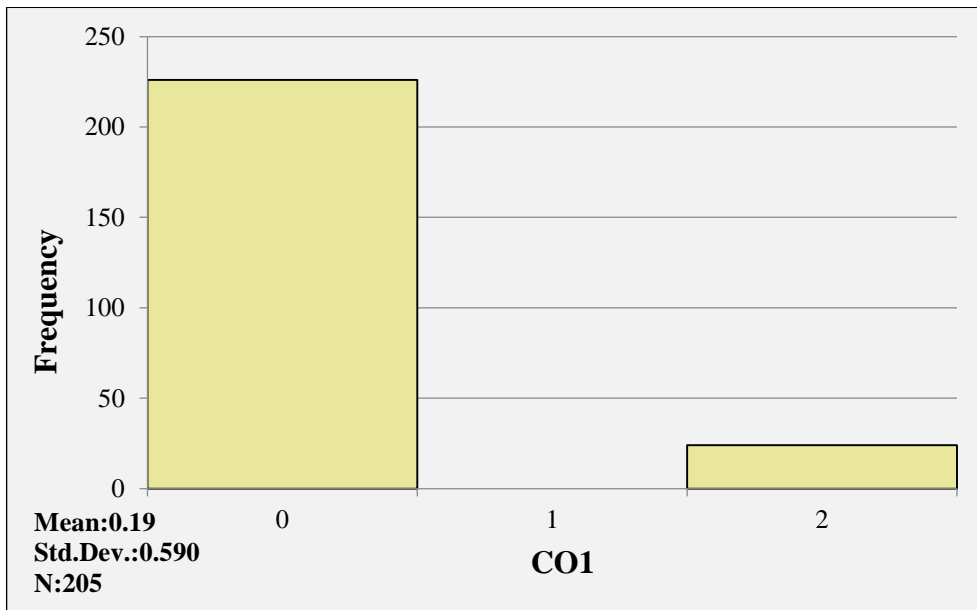


Figure 4.32. Frequency of CO1 (Minimize negative effects to local residents)

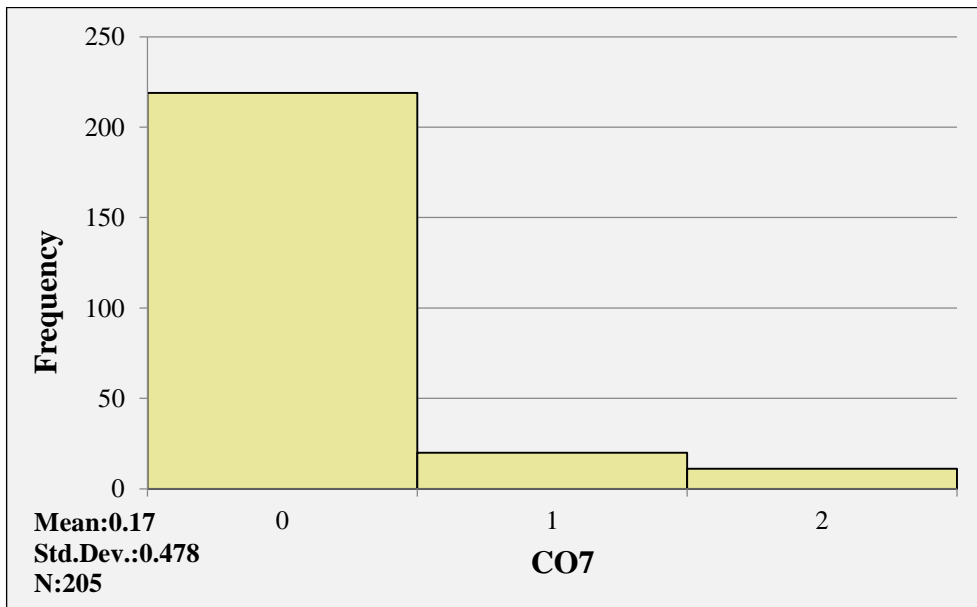


Figure 4.33. Frequency of CO7 (Alleviating poverty and financial support)

According to P.-C. Liao et al. (2017), the most important issue when producing or constructing a structure is not to cause damage to the local people who live there, showing them the least negative effect (P. Jones, Comfort, and Hillier 2006). Thus, respect the rights of people living there before the construction firm and not to disturb them, not to harm are the requirements of human rights policy. In the literature, the importance of this issue has been clearly explained and it has been analysed by the companies that the importance given to this subject is not enough. The issue of 'Minimize negative effects to local residents', which should be considered as the necessity of human rights, is at the last place in the community dimension with a mean of 0.192 (Figure 4.32). When the frequency analysis of the content of 'Minimize negative effects on local residents' is examined, it is seen that the number of companies with statements on this responsibility is quite low. Companies that partially and completely mention this area of responsibility also have a stable graphic referring to this issue.

The responsibility of 'Alleviating poverty and financial support' is the last place in the community dimension with a mean of 0.168 (Figure 4.33). With the support they give to voluntary activities, education, art and sports, the construction companies make a great contribution to the society in financial terms. However, apart from these responsibilities, they do not involve the activities that prevent poverty directly and prevent some problems with financial support. According to frequency analysis, the number of companies that have addressed this issue wholly is less than that of the ones mentioned partially. However, the total number is still scarcely any beside with those who have never mentioned it.

4.4. Human Rights

In recent years, as is the case in all areas, work on the protection of human rights and increasing the value given to human rights in business life has increased. In previous years, it was much more common to distinguish between black and white in business life, to discriminate between female and male sexes, and to have higher privileges for some classes. However, with the contribution of the UN Human Rights Guiding Principles set forth today, the practices that will prevent inequality and discrimination in business life have begun to be carried out. The UN is also a strict

follower of this situation. Various sanctions are applied to companies and institutions that do not comply with human rights rules. Companies that violate human rights not only face financial penalties but also find themselves in situations where they are vetoed by other stakeholders and customers. Nowadays, while companies, individuals and managers are more attentive and careful about not separating people, the number of companies and people who do not pay attention to this issue is too many to be denied. While some companies or individuals appear to respect and comply with all human rights rules, they continue to realize this distinction through psychological pressures and fraying efforts. The biggest problem with the current human rights is the hidden anti-human rights opponents like the owner of this behaviour. It is observed that the ratio of the company focusing on this issue in the reports, which gives importance to this issue, is below the expected level, when the 205 samples in the study are examined in general. The human right dimension, which is in the last places compared to the other dimensions, has not yet fully reached its expected value.

Table 4.5. Content of Human Right Dimension

Content	Mean	Std. Deviation
H1 No discrimination or abuse to employees	0.5480000	0.89155791
H2 Not force employees engaged beyond their legal duties	0.2160000	0.62200608
H3 Ensure right to freedom of assembly and association, comment and express	0.2200000	0.62382420
H4 End discrimination against socially vulnerable groups	0.3960000	0.78078325
H5 Abolition of child labour	0.2720000	0.68695241

The construction companies in the sample evaluated the human rights dimension in terms of their employees before the general public. Companies have first sparked a change within them and then started to change the human rights in their own companies, primarily with the general and all-out policy. It is one of the obligations of construction companies not to discriminate between gender-race-colour-language and to give equal rights to all employees. These construction companies know that equally well-deserved employees will be able to reflect the peace of mind and work efficiency in a fair environment. The content of ‘No discrimination or abuse to employees’ is the most significant one in the human right dimension with a mean of 0.548 (Figure 4.34).

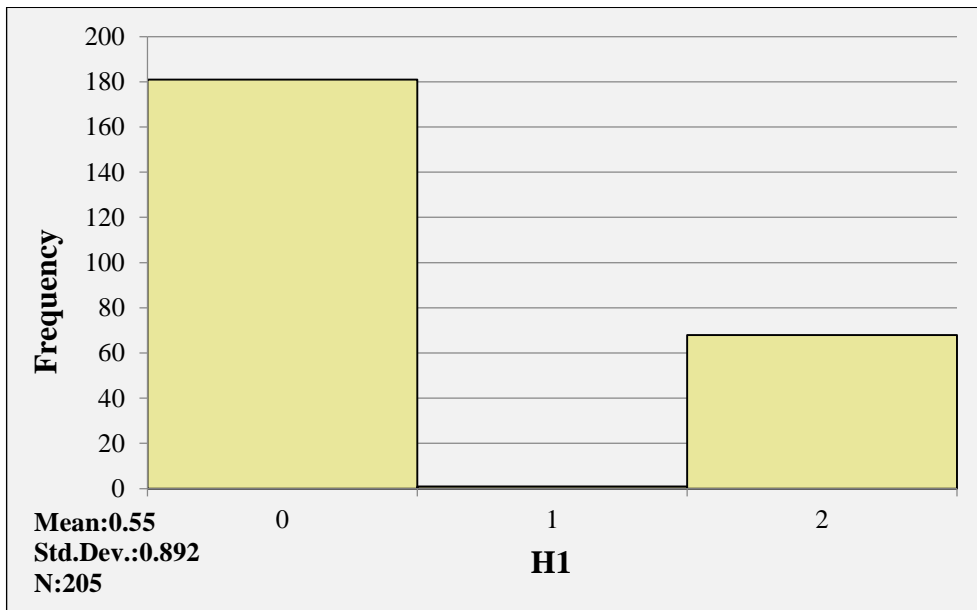


Figure 4.34. Frequency of H1 (No discrimination or abuse to employees)

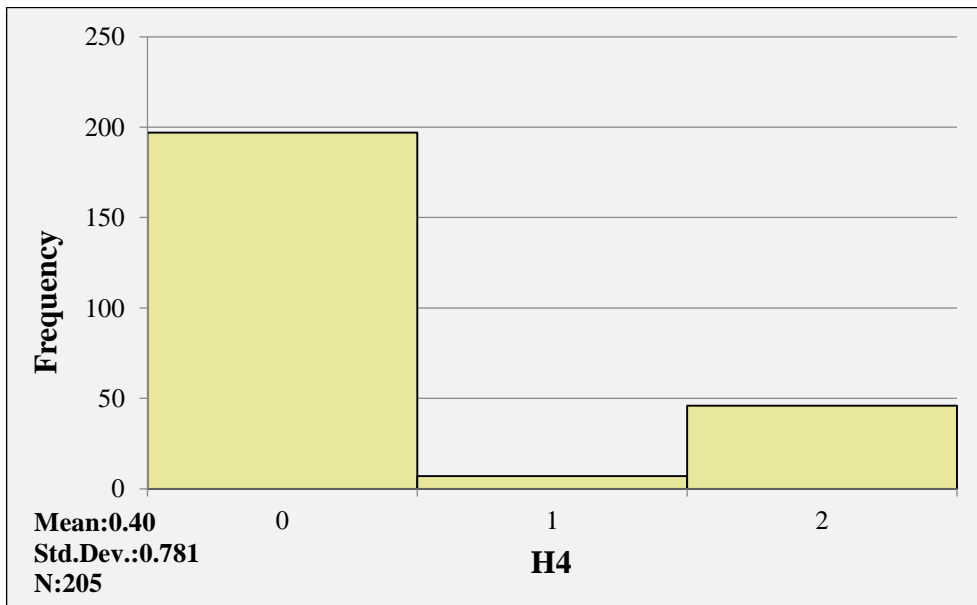


Figure 4.35. Frequency of H4 (End discrimination against socially vulnerable groups)

According to Figure 4.34, the number of companies in which this responsibility is partially is negligible. The number of companies that do not mention this issue together with the companies that cannot find any information is more than the total number of companies. However, the number of companies that provide this content and which are included in their reports cannot be considered as low.

The content in the second place after the dimension subheading that specifies the company special is an expression that concerns the general public. Content of 'End discrimination against socially vulnerable groups' is a branch of responsibility with the mean of 0.396, which proves that the companies also care about society (Figure 4.35). Every citizen in society is equal and does not deserve any human discrimination. The companies that are aware of this are making their voices against this discrimination and express their reactions. It is the duty of companies to work for the peace of community and equality of the people. The number of companies that mention partially this content is very low. According to frequency analysis, companies either fully believe or struggle in this case; or they completely ignore it.

'Abolition of child labour' has a mean of 0.272 and is one of the important responsibilities in the human rights dimension (Figure 4.36). As stated in the Declarations on Human Rights and Children's Rights, every individual under the age of 18 is a child and has the right to education. The employment of children under this age as workers is prohibited and a crime. In all sectors, it is common for children of education age to be employed, but construction companies are sensitive about taking the necessary precautions in this regard. There is a balance between the companies that mention about partially and completely this issue. On the other hand, the number of companies that do not include CSR statements in their reports, web sites and CSR discourses is higher than companies that mentioned entirely.

Every person has the right to express their opinions freely, to gather, and to form associations. Companies assume the responsibility to respect and protect these rights. 'Ensure right to freedom of assembly and association, comment and express' with the mean of 0.220, is an area of responsibility that is neglected by the construction firms. The number of companies that do not mention this statement among the sample companies is very high. None of the companies undertaking this responsibility have mentioned this issue in partially. The companies that take responsibility are fully involved in this matter (Figure 4.37).

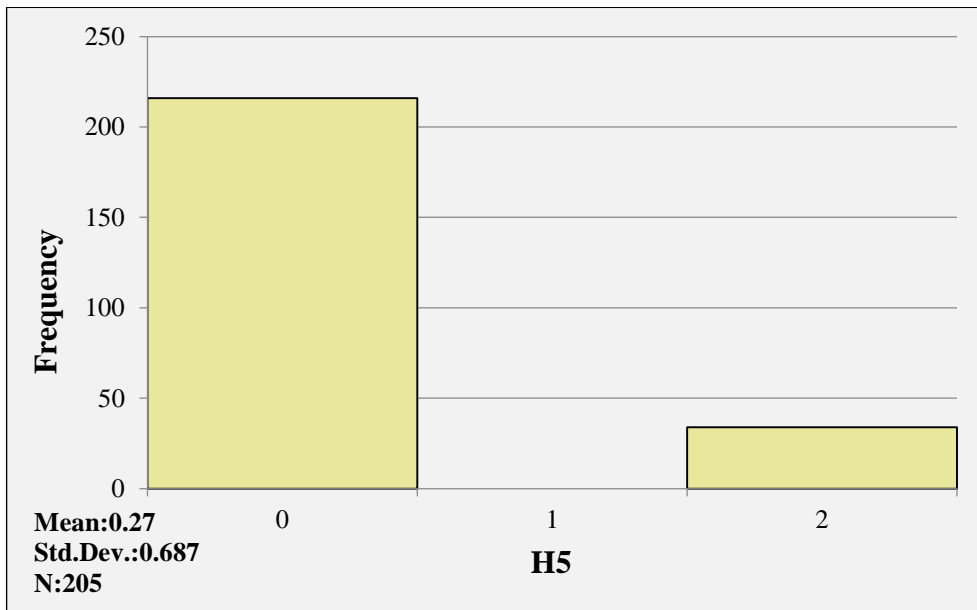


Figure 4.36. Frequency of H5 (Abolition of child labour)

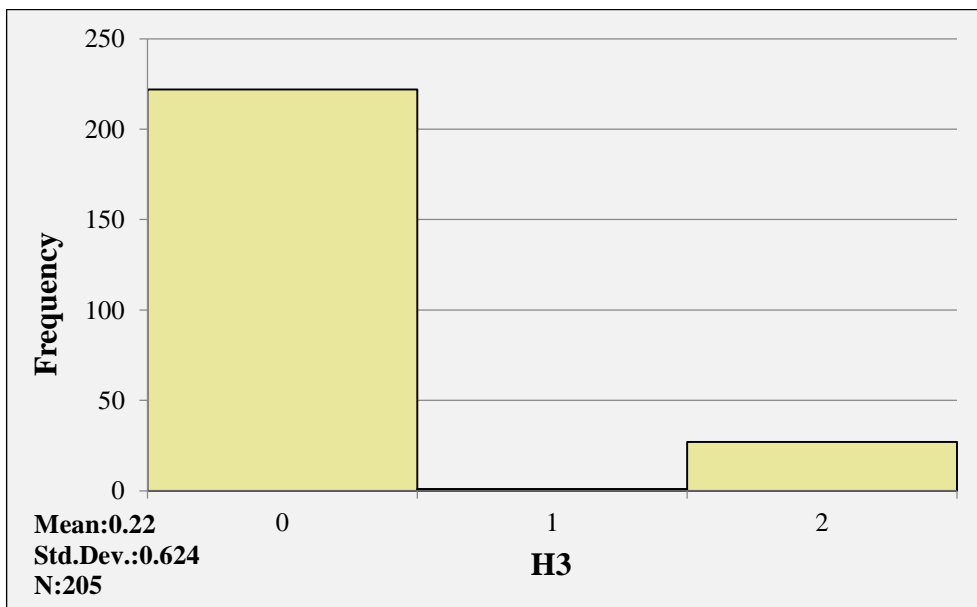


Figure 4.37. Frequency of H3 (Ensure right to freedom of assembly and association, comment and express)

Working overtime, working outside working hours is an optional action and needs to be shaped according to employees' decisions. While the companies underestimate this issue, they think that it is their right to make employees work only because companies pay them in return of their labour, according to the results of the study. The statement of 'Not force employees engaged beyond their legal duties' having a mean of 0.216 is the last place in the human rights dimension. The number of companies that give this statement a place and which are partially included is very close to each other (Figure 4.38).

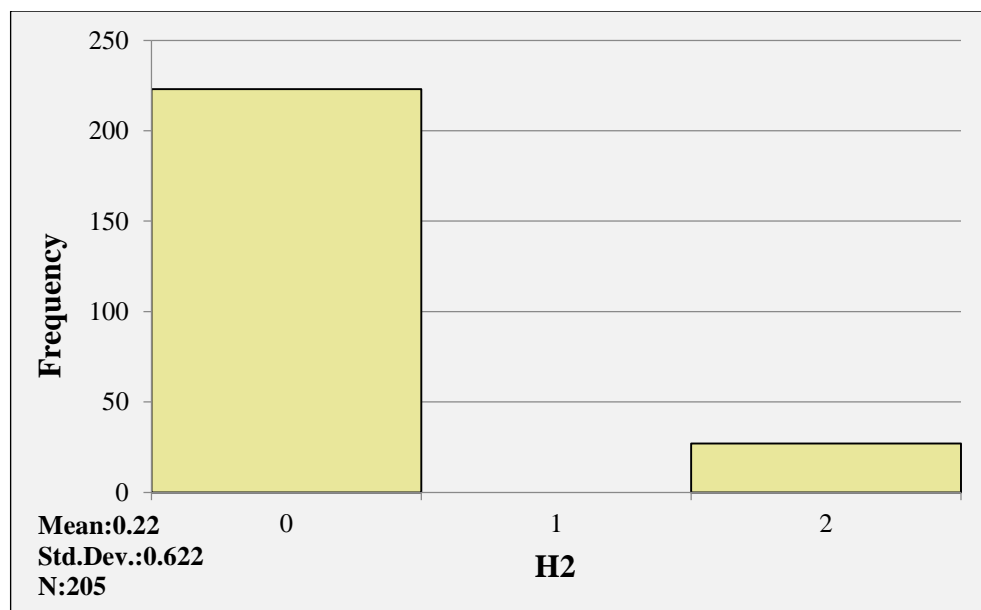


Figure 4.38. Frequency of H2 (Not force employees engaged beyond their legal duties)

4.5. Government

With the spread of CSR in recent years, governments determine the standards related to CSR practices and encourage CSR to be promoted (P.-C. Liao et al. 2018). Construction companies are obliged to comply with the regulations and conditions set by the state in both the construction applications and in the application of CSRs. The government, which is a dimension that is not of much importance among other dimensions, includes the rule, law and law-based practices determined by the state. The relationship between states and companies and the limitations of CSR applications of companies are the subject of this dimension. Although the government does not have a

direct and open contractual impact on companies, such as other stakeholders, it is included in the practices of construction companies with the help of laws and rules (Zhao et al. 2012).

Table 4.6. Content of Government Dimension

Content	Mean	Std. Deviation
G1 Obey tax liabilities and avoid tax defaults	0.2320000	0.64173460
G2 Obey the requirements of laws and policy and support the public welfare activities	0.4080000	0.80755469
G3 Care for migrant staff	0.0560000	0.33060733
G4 Employment creation	0.1440000	0.51801289

Construction companies such as companies in all other areas are obliged to comply with the rules set by the state. The content of ‘Obey the requirements of laws and policy and support the public welfare activities’, which has mean of 0.408, is accepted as the most important responsibility of the government (Figure 4.39). The rules set by the state must be complied with in order to ensure the order of society, to prevent confusion and to increase the welfare of the society. Companies that care about the social order work to fulfil this obligation. According to frequency analysis, the number of companies giving partial and total coverage to CSR discourses about this content is close to each other and a linear graph is followed. The number of companies that do not mention this issue is five times more than the others.

Each individual and each company is obliged to pay taxes in return for the services it receives. Tax rates and amounts vary from country to country, from sector to sector, but each country has different standards that are determined by it. Construction companies have to meet these standards determined in the countries where they do business and have to fulfil their responsibilities regarding taxation. The content of ‘Obey tax liabilities and avoid tax defaults’ is ranked 2nd place in the government dimension with a mean of 0.232 (Figure 4.40). Although companies do not mention this area of responsibility in their reports and websites too much, the distribution curve of the mentioned companies shows linearity. The company rates that partially and wholly referring to this issue are close to each other.

Construction companies need to provide employment in the country where they operated. They are also responsible for taking the qualified personnel in that field with

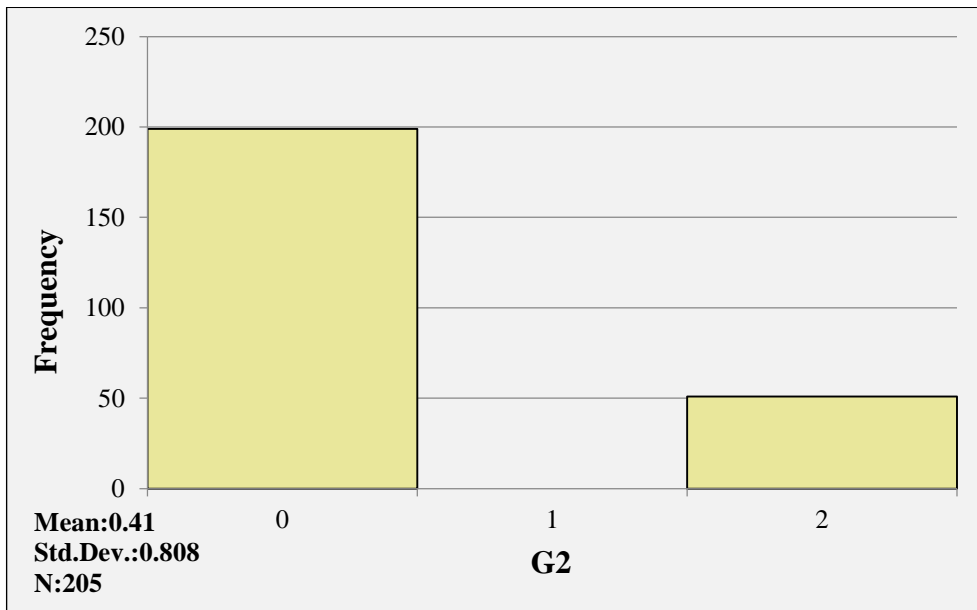


Figure 4.39. Frequency of G2 (Obey the requirements of laws and policy and support the public welfare activities)

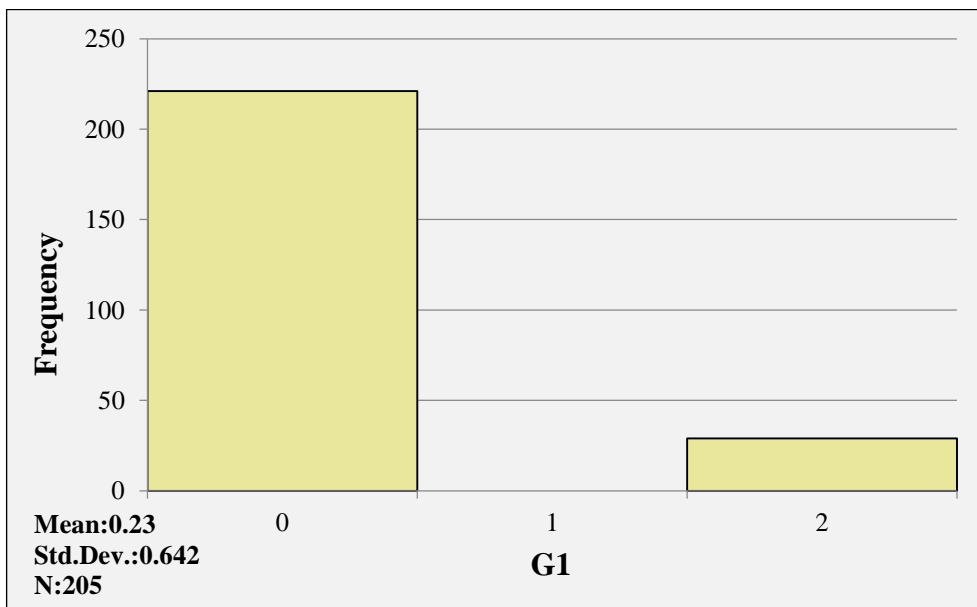


Figure 4.40. Frequency of G1 (Obey tax liabilities and avoid tax defaults)

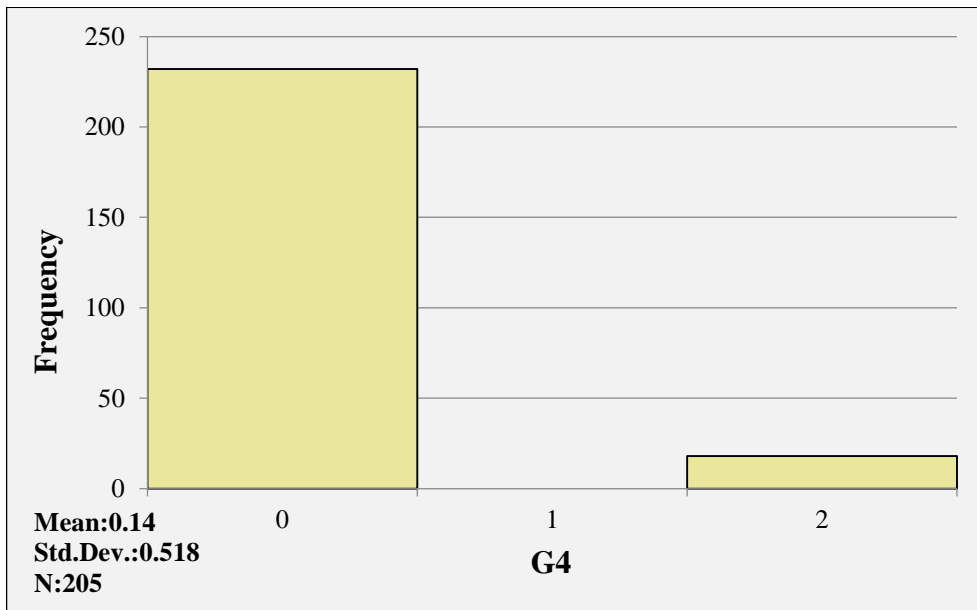


Figure 4.41. Frequency of G4 (Employment creation)

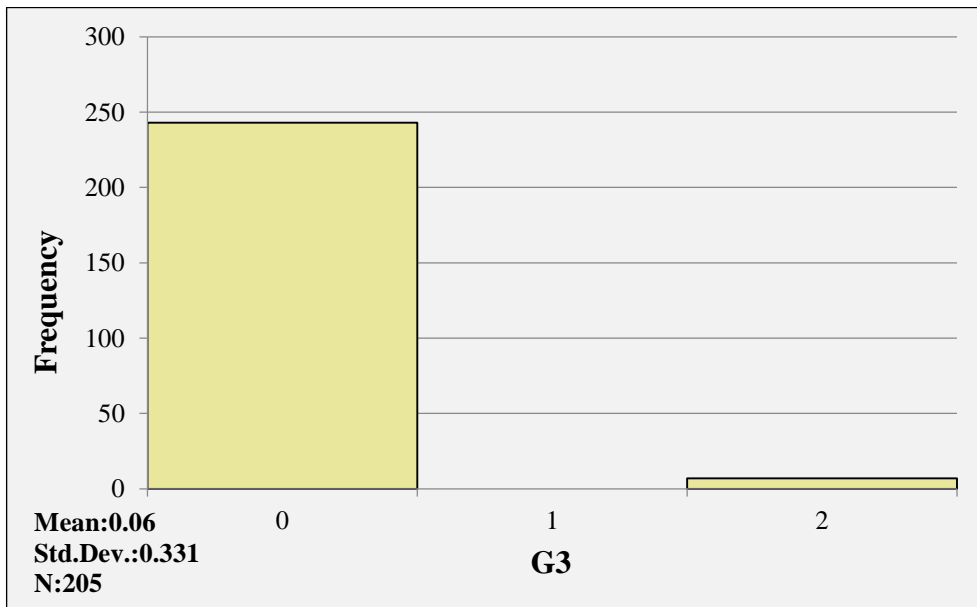


Figure 4.42. Frequency of G3 (Care for migrant staff)

their business line, or training new qualified personnel. Companies carrying out global activities have the responsibility to fully meet the needs of employees who come from different countries. 'Employment creation' which has a mean value of 0.144, is not one of the conditions that are very important for companies. When the frequency analysis is examined, it is clear that there is very little number of companies mentioning this statement in the CSR discourses (Figure 4.41).

The expression of 'Care for migrant staff' has a mean of 0.056 and is the least important area of responsibility within the size of the government (Figure 4.42). Since the numbers of companies, which employed migrant staff and analysed that issue in detail, are not much, this content is almost never included in the companies' reports. When the graph of this content is examined, it is realized that there are almost no companies talking about this issue.

4.6. Fair Operating Practices

P.-C. Liao et al. (2017) have defined fair operating practices as a dimension that aims to make the company gain in the supply chain by establishing healthy communication and interaction with stakeholders. Since the construction sector is a complex system with a large number of stakeholders, it is very important to have strong inter-stakeholder communication in order to be able to produce efficiently. In the construction sector, which has a complex supply chain, the smooth progress of all procurement management and the healthy communication between the suppliers are among the responsibilities of the companies. Apart from the procurement processes that provide economic benefits, there are companies that give importance to the ethical aspect of this dimension. Some companies argue that issues that CSR should focus on are issues of ethical importance, such as anti-corruption, fair competition (Wu et al. 2015). Companies who are responsible for ethical issues define themselves as reputable companies, knowing that they are taking important steps in CSR.

Since the construction sector has a fragmented structure, it has a large number of stakeholders such as contractors, suppliers, architects, engineers, customers and the state. Therefore, stakeholder relations are one of the areas of responsibility that contribute to efficiency, affecting the whole process. Healthy communication with stake

Table 4.7. Content of Fair Operating Practices Dimension

Content	Mean	Std. Deviation
F1 Adoption of international standards while doing business	0.3960000	0.79606462
F2 Fair and ethical competition	0.3240000	0.73565532
F3 Partnership with various stakeholders in the value chain	0.6400000	0.92619184
F4 Eradicate corruption in all its forms	0.5280000	0.88336705
F5 Adhere to all legal and contractual responsibilities, follow business ethics, and pay suppliers and sub-contractors on time	0.3920000	0.67539666

holders cause the construction process to be accelerated, problems are solved easily, and an efficient production process is passed. In the construction sector, time is everything, and every application that saves time is also important. For this reason, relations with stakeholders are one of the most important issues for companies as they affect direct earnings in the construction sector. Within the scope of fair operating practices, the content of ‘Partnership with various stakeholders in the value chain’ is the first place with a mean of 0.640 (Figure 4.43). According to the frequency analysis, when excluding the companies that cannot access information about it, the ratio of the companies, that discuss this content completely and do not mention it, is close to each other. In the reports, the number of companies that addressed this subject in part is quite low.

Corruption is one of the biggest problems facing the construction sector due to its fragmented and multi-structure (P.-C. Liao et al. 2017). Construction companies provide the public with the information they need about the company, in order to prove to the public that they avoid corruption and that they are reliable. Because the continuation of the existence of a company is only possible by gaining the trust of the people and proving that it does not waste confidence. It is inevitable that a strong company in the ethical sense will grow and develop with the trust and support it receives, and it will provide material and moral benefits. With this awareness, it is one of the most important areas of responsibility for the construction companies that approach CSR to fight corruption to gain the trust of their stakeholders. The content of ‘Eradicate corruption in all its forms’ is ranked second in fair operating practices with an average of 0.528 (Figure 4.44). According to the analyses based on 205 companies,

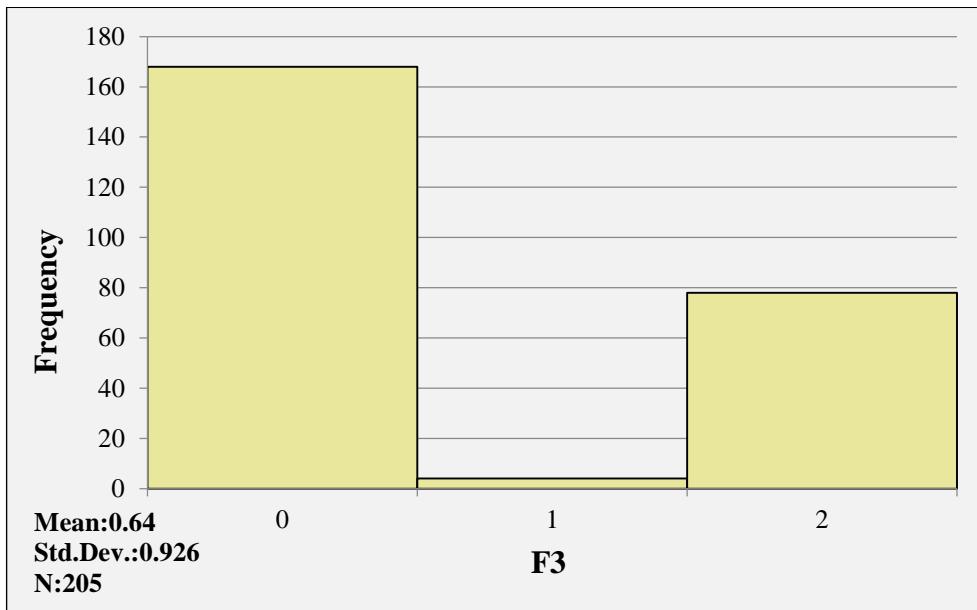


Figure 4.43. Frequency of F3 (Partnership with various stakeholders in the value chain)

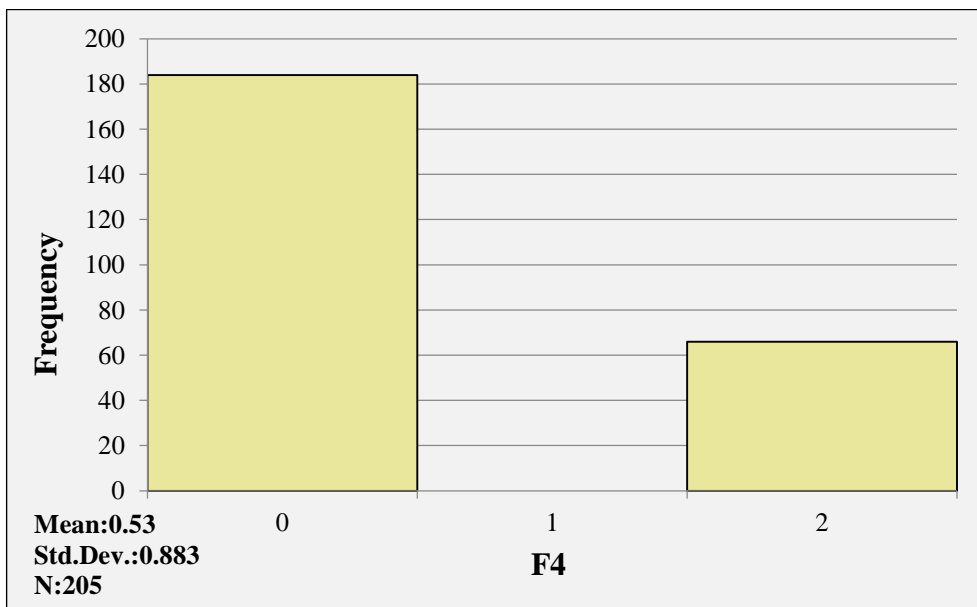


Figure 4.44. Frequency of F4 (Eradicate corruption in all its forms)

the number of companies that mention of these reports in part and all are close to each other. It is seen that the number of companies which do not include this statement in CSR discourses is also quite high because of considering that this issue is not important.

The construction companies in the sample are companies that are doing business globally and have projects outside of their own countries and are recognized by the whole world. It is important for the companies doing business globally to comply with the international rules and to establish a common language. The responsibility of ‘Adoption of international standards while doing businesses’ is one of the significant areas of responsibility of construction companies with a mean of 0.396 (Figure 4.45). According to frequency analysis, there are no companies that mention this issue in part, whereas the number of companies that mention this issue completely is less than one-fourth than companies that do not mention.

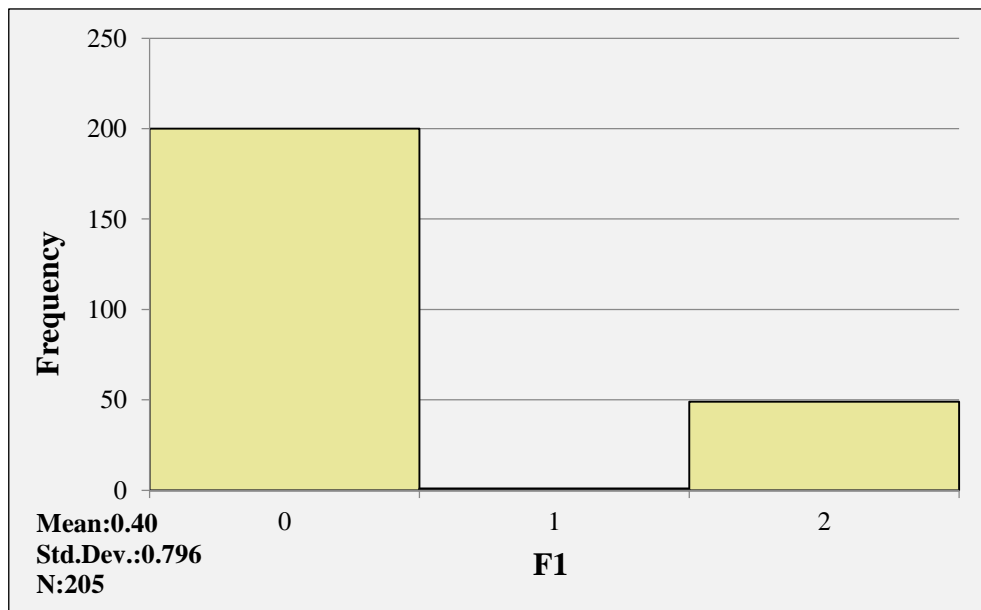


Figure 4.45. Frequency of F1 (Adoption of international standards while doing business)

Responsibility of ‘Adhere to all legal and contractual responsibilities, follow business ethics, and pay suppliers and sub-contractors on time’ includes both the importance of the material agreement with the suppliers and the ethical structure of business ethics. This area of responsibility, as well as the general structure of CSR, incorporates both concrete achievements and social responsibility levels related to ethical issues. The content of ‘Adhere to all legal and contractual responsibilities,

follow business ethics, and pay suppliers and sub-contractors on time’, which has 0.392 mean, is not taken the expected value by the companies in general (Figure 4.46). The majority of companies referred to only one of the statements in their reports, as they contained several different statements within this area of responsibility. For this reason, the number of companies that are coded as 1 according to the figure, or partially referring to this statement, is higher than the ones who mentioned it all. This content is at the last of the fair operating practices dimension, therefore there are many companies that do not mention CSR discourses in this area of responsibility.

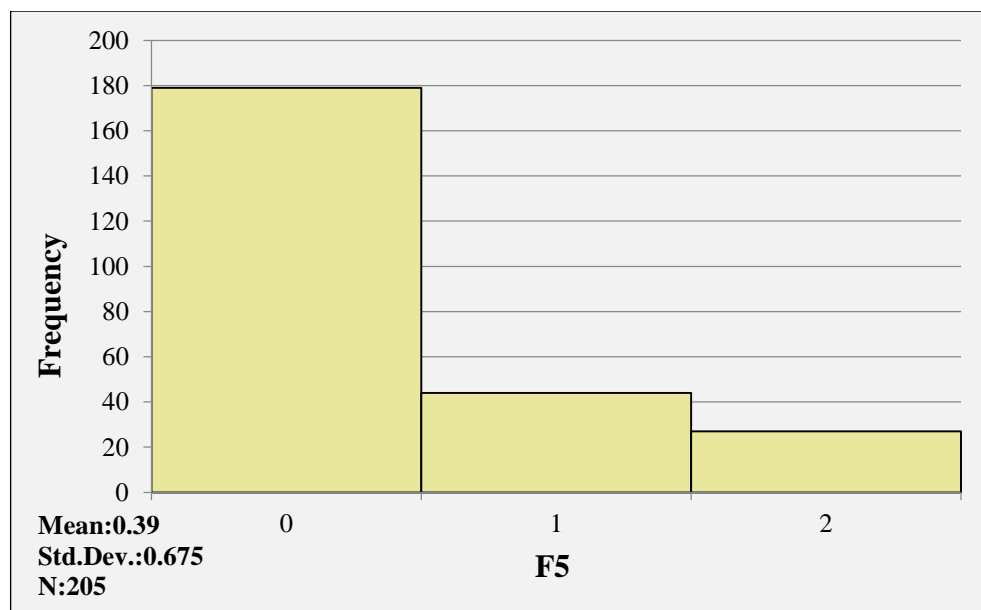


Figure 4.46. Frequency of F5 (Adhere to all legal and contractual responsibilities, follow business ethics, and pay suppliers and sub-contractors on time)

Liao et al. (2017) and Wu et al. (2015) emphasize the importance of ethical business practices and fair competition, but in practice, this responsibility is the last place in the construction sector. ‘Fair and ethical competition’ ranks at the end of the fair operating practices with 0.324 mean (Figure 4.47). Although it is a well-known fact that competition takes a very important place in the construction sector and the right competition will bring companies to a gain, it is surprising that this responsibility is not given importance by the construction companies. Based on the results of the analysis, it is observed that the frequency of ‘Fair and ethical competition’ does not follow a linear distribution and there are almost no companies talking about this issue. Any of the

companies talking about this dimension did not give any mention about this issue and did not give any place in the CSR discourses.

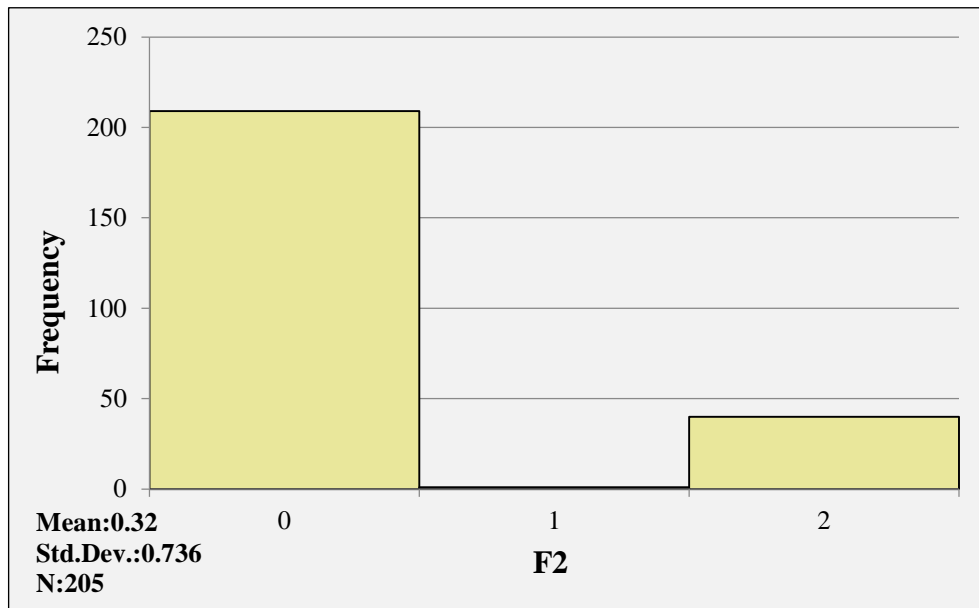


Figure 4.47. Frequency of F2 (Fair and ethical competition)

4.7. Customer

As a result of analyses performed among 205 samples, it was observed that the customer dimension was the most important and the most responsible dimension among all others. The customer profile of the construction sector varies according to other sectors. Both existing customers and potential customers in the future are customer diversity in the construction sector. For this reason, construction companies not only pay attention to the existing customers and take into account their needs but also provide the basis for the satisfaction of their future customers (Zhao et al. 2012). The main emphasis in the construction sector is that it can choose a suitable place to meet the needs of the customer and to be able to move to that location without any problems. Companies that are aware of the fact that the construction sector is a service sector give maximum importance to the customer, listen to their complaints, fulfil their requests, and aims to ensure maximum customer satisfaction during and after the entire shopping process (Jones, Comfort, and Hillier 2006). The rights of the customers, the expectations from the construction company, and the responsibilities of the contractor

are clearly stated in the contracts. In case the Contractor does not comply with the conditions, the customer reserves the right to terminate the contract. Construction companies aware of this, by adopting the policy of ‘customer is always right’, pay utmost attention to ensure customer satisfaction (Jiang and Wong 2016).

Table 4.8. Content of Customer Dimension

Content	Mean	Std. Deviation
CU1 Managing and improving customer relationship and provide customer satisfaction	0.9800000	0.99577420
CU2 Quality and safety of construction product, quality management system	0.9480000	0.99864165
CU3 Innovating product, method and technology	0.9440000	0.99641123
CU4 Investment return and stakeholders' long-time and continuous benefits	0.3760000	0.78299189

Effective communication with the customer and improving customer satisfaction are the subjects where the companies take the most responsibility among all dimensions within this dimension as well as in general. The most important reason for this is that without the client, the idea that earnings and company awareness cannot increase, that is, the company cannot exist. The remaining CSR rhetoric or sanctions have no meaning without the client, without the company surviving. Although it is claimed that CSR should exist only in the ethical context (Wu et al. 2015), the responsibilities of a company that does not have financial gain, that is, cannot survive, have no value in other matters. The content of ‘Managing and improving customer relationship and provide customer satisfaction’ has a mean of 0.980, and this statement is the first place in terms of expressions in the customer dimension (Figure 4.48). In frequency analysis, it is seen that the number of companies coded as 1 is quite low. The ratio of the company that speaks in detail about this problem area in its reports and websites is almost equal to the ratio of companies that do not mention this issue.

The construction sector is responsible for the quality and safety of the buildings it offers service (Zhao et al. 2012). It is the responsibility of the contractors to ensure that especially the projects in the earthquake region are built safely and that the security of the customers is fully ensured. As the quality of the construction sector directly affects human life, companies have a great deal of attention to this issue. Responsibility

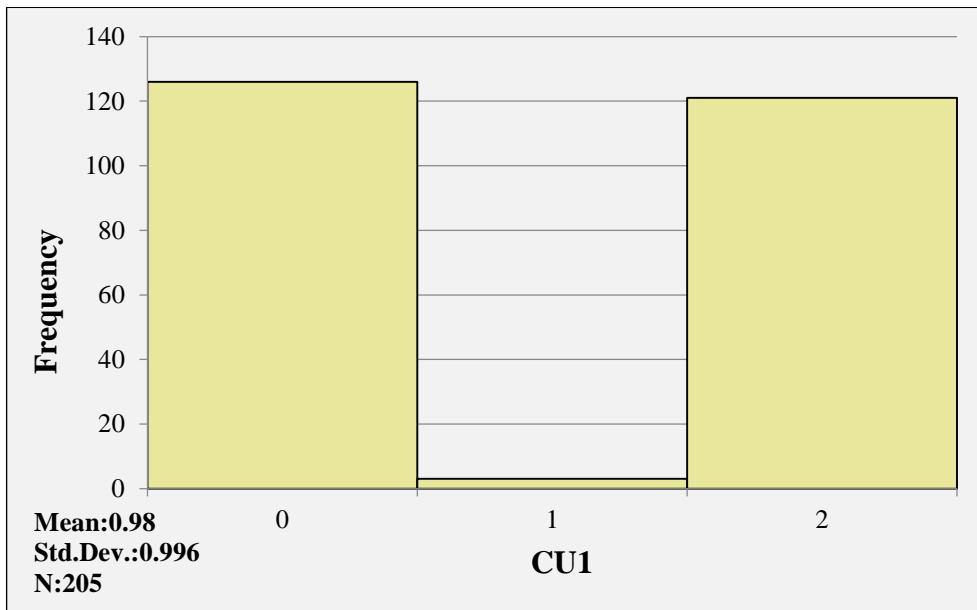


Figure 4.48. Frequency of CU1 (Managing and improving customer relationship and provide customer satisfaction)

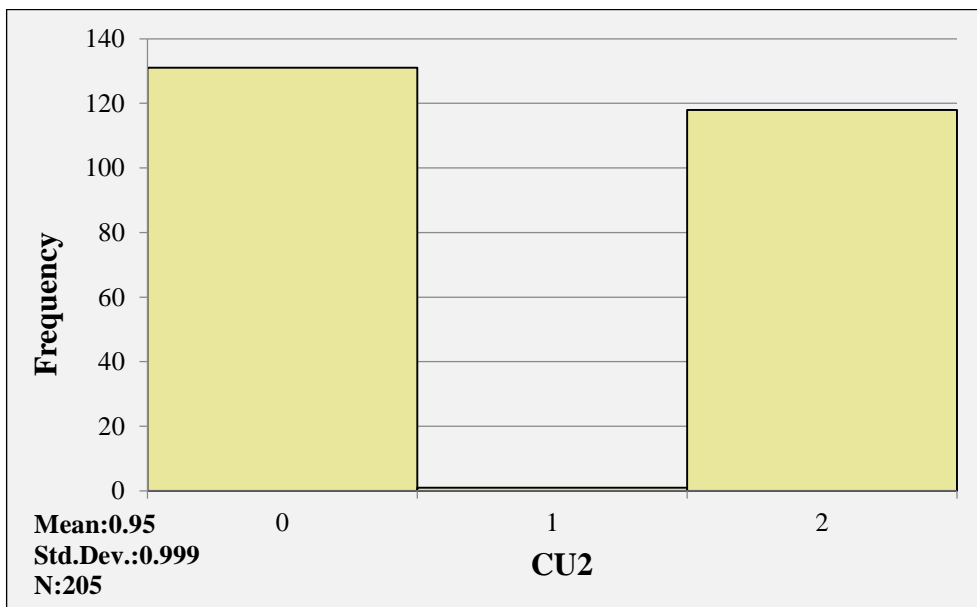


Figure 4.49. Frequency of CU2 (Quality and safety of construction product, quality management system)

of ‘Quality and safety of construction product, quality management system’ with a mean of 0.948 is in the second place in customer dimension (Figure 4.49). Quality and safety issues that companies attach great importance is a requirement of the construction sector. It is seen that the importance of communication with the customer is significant as well as quality and safety. Although the values of the two contents are close to each other, the number of companies mentioning this statement in part is negligible. The number of companies which mention fully and do not mention in this responsibility in the CSR disclosures is close to each other.

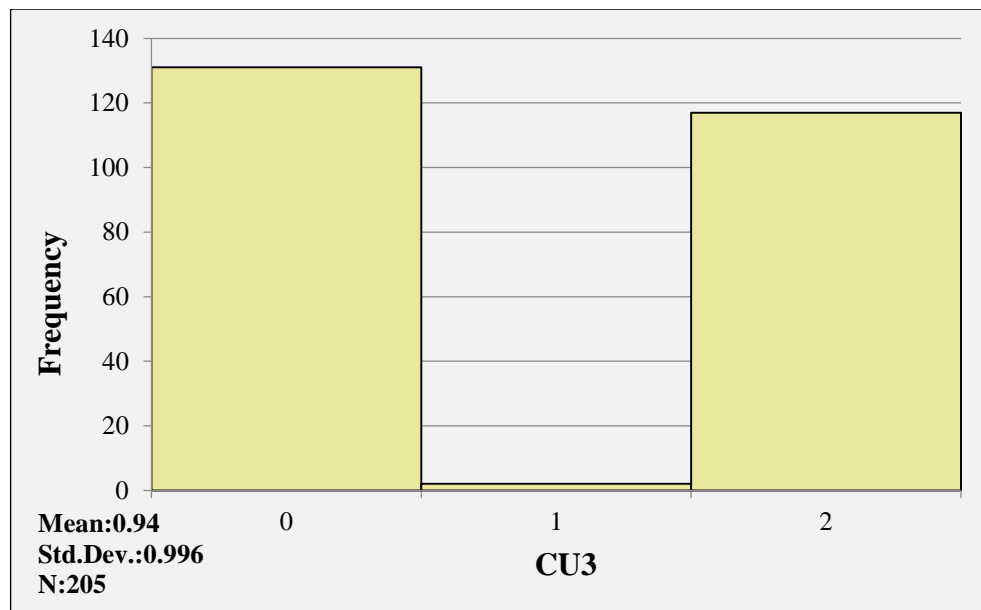


Figure 4.50. Frequency of CU3 (Innovating product, method and technology)

Today, with the rapid change in technology, construction systems in the construction sector are constantly changing. In order to be able to accept themselves in the sector and to be strong in the competition, companies constantly develop themselves and keep pace with new technology and production systems. As the use of new and advanced construction technologies increases the quality of structures and reduces construction time; the use of new and changing products is an attractive direction for customers. Believing in the importance of customer satisfaction, construction companies integrate the requirements of the era into their systems and implement them in their projects.

In fact, ‘Innovating product, method, and technology’ is indirectly used to increase customer satisfaction. ‘Innovating product, method, and technology’ has a

mean value of 0.944 and is close to the content of customer satisfaction and quality. The use of the latest technology by developing products and methods is as important as the other statements in the customer dimension. If frequency analysis of ‘Innovating product, method, and technology’ is examined, it can be seen that the number of companies mentioning this subject in part in the reports is few, the number of companies which mention wholly and do not mention are similar (Figure 4.50).

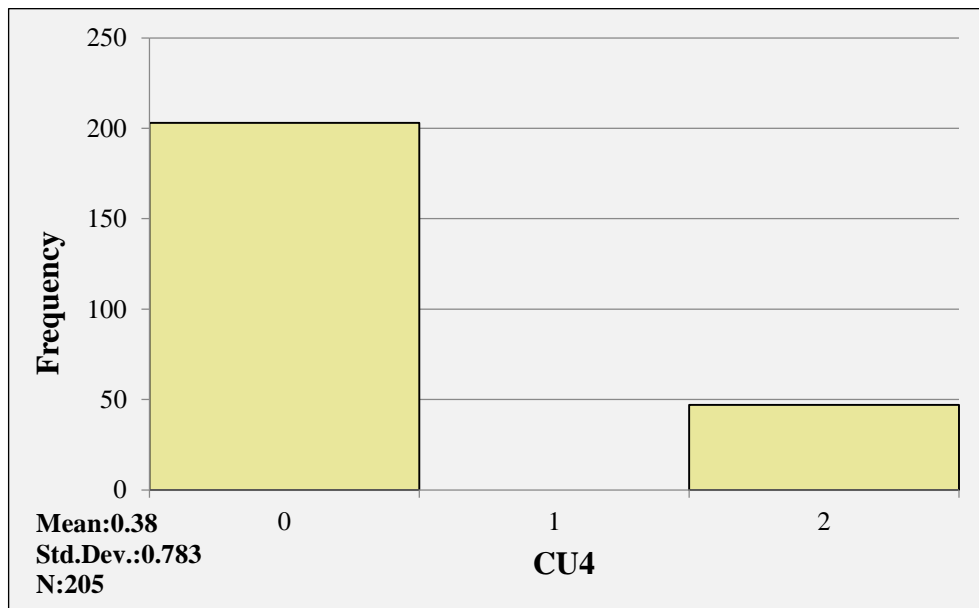


Figure 4.51. Frequency of CU4 (Investment return and stakeholders' long-time and continuous benefits)

Customer satisfaction also brings profit and return on investment. Aim of the Construction companies is providing customers with the maximum benefit by acting perfectly in their services. As a result, they aim to achieve a maximum gain of themselves. Content of ‘Investment return and stakeholders’ is the least significant expression in customer dimension with 0.376 mean (Figure 4.51). Since the customer is more important than all other stakeholders, and the reason of company's existence, statement of ‘Investment return and stakeholders’ is at the bottom of the list. According to frequency analysis, the number of companies taking this responsibility and taking part in their discourse is much less than the other statements among this dimension. The ratio of the companies, which mention this content fully and partially, is close to each other.

4.8. Shareholder

Shareholder is a dimension that provides financial support to the company from the establishment stage and wants to see the result as profit and financial gain. Similarly to the companies in the other sectors, construction companies have the obligation to meet the expectations of the shareholders and to provide financial returns. Construction companies develop equal strategies for market expansion, adopting sustainable standards and improving financial performance. As a result of these strategies, they gain various gains and increase the interests of shareholders (Zhao et al. 2012). CSR reports, which have been published in recent years, include information on the development of various strategies for communication with shareholders and the participation of shareholders in corporate governance and processes. Shareholders are expected to participate more in corporate governance and processes. The publication of annual reports, CSR reports, and informational texts on the corporate motives of the company is entirely related to the shareholder dimension.

Table 4.9. Content of Shareholder Dimension

Content	Mean	Std. Deviation
S1 Information transparency and efficient communication	0.4400000	0.68136409
S2 Risk management	0.6840000	0.94854782
S3 Disclosure of true performance information of the company	0.4440000	0.83043512
S4 Rights and interests guarantee (legal revenues)	0.0640000	0.35270612
S5 Shareholders' participation in corporate decision-making	0.1480000	0.52075015
S6 Abiding by commercial standards and contractual obligations	0.3200000	0.72919607

Construction companies that share information in line with the request and demand of the shareholder do not feel the need to share their corporate processes, goals and objectives when there is no expectation. Construction companies with large shareholders receive more demand about giving information from this shareholder. Therefore, companies need to make publication regularly about sustainable principles, financial issues, and CSR strategies (Liao et al. 2017).

The most important content in the shareholder dimension is 'risk management'. As a result of its structure, the construction sector has many risk factors in terms of both the operation of the process and the relations with the stakeholders. A slight deviation in the supply chain may delay the entire construction process, while a minor disagreement between stakeholders may even result in the cancellation of the entire construction. Therefore, it is the responsibility of the construction company to determine the risk factors before, during and after the process and to take necessary measures for situations, organizations or persons who may cause problems. If the risk factors are calculated, the necessary measures are taken and the process progresses in a healthy way, this increases the gains of the firms. With this in mind, construction companies attach great importance to risk management and risk planning. When the frequency analysis table is analysed, it is observed that there is no company that has a partial mention of the risk management responsibility, while the difference between companies, which do not fully and never mention this issue, are not much (Figure 4.52).

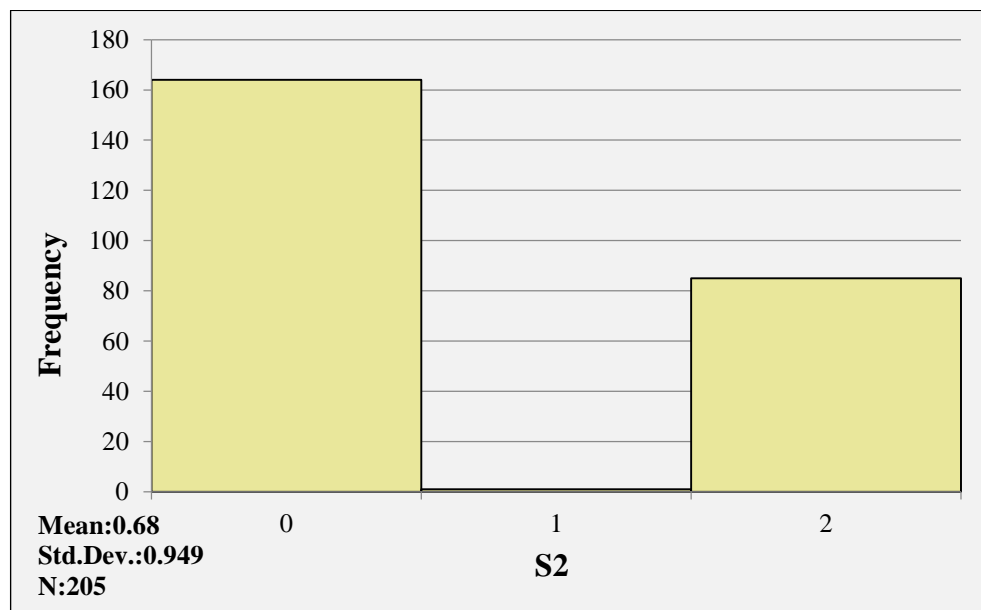


Figure 4.52. Frequency of S2 (Risk management)

It is the responsibility of companies to share corporate decisions with shareholders such as company performance, financial reports, and sustainability strategies. It is only through the examination of the reports announced by the company management that the shareholders reach the right information. The sensitivity of companies in explaining corporate information is shaped according to the demand of the

shareholder. As large shareholders place more emphasis on corporate reports and outputs on this issue, companies with large shares have higher reporting statistics. The expression of ‘Disclosure of true performance information of the company’ has a mean of 0.444 and has the highest average in the shareholder dimension (Figure 4.53). According to frequency analysis, the number of companies that do not mention this area of responsibility is almost 4 times higher than the number of companies mentioning wholly this issue. There are no companies that refer to this subject in partially.

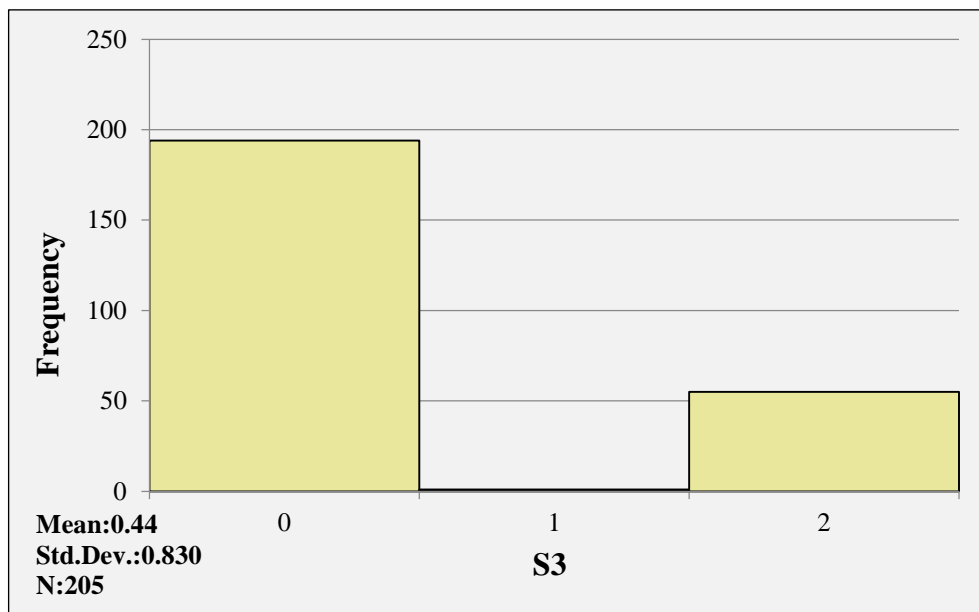


Figure 4.53. Frequency of S3 (Disclosure of true performance information of the company)

‘Information transparency and efficient communication’ is one of the important statements in the shareholder dimension with an average of 0.440 (Figure 4.54). It is very important that the information is shared transparently and that there is no confidentiality between the company and the shareholder in order to create a trust-based relationship with the shareholders. Companies that seek to establish healthy ties with shareholders are aware that the right information sharing and efficient communication issues are within their responsibility. The number of companies partially referring to ‘Information transparency and efficient communication’ in the context of CSR discourse is twice as much as the number of companies that entirely mentioned.

Construction companies, such as all companies, are also subject to specific laws according to the country in which they operate. Construction companies have to comply

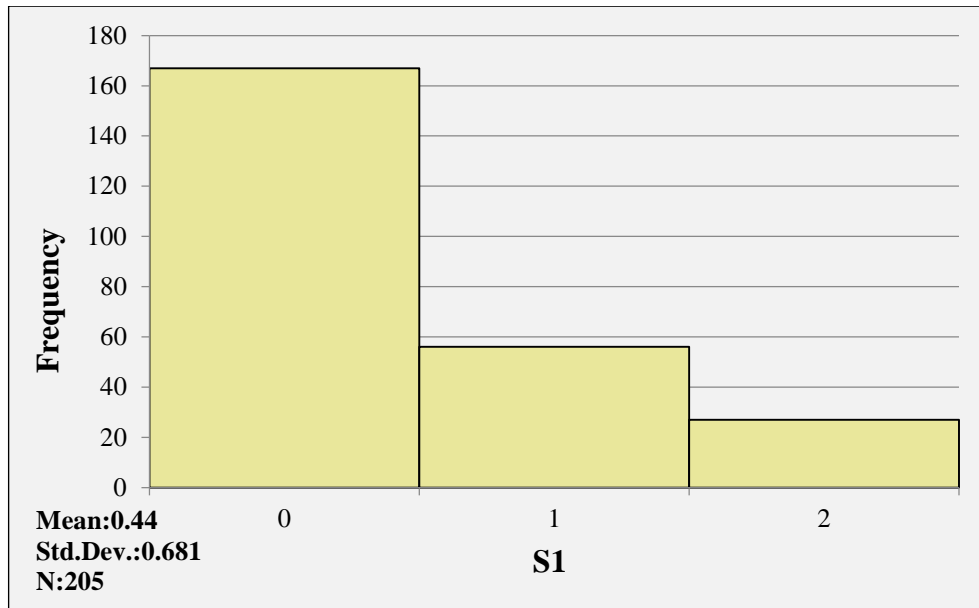


Figure 4.54. Frequency of S1 (Information transparency and efficient communication)

with the rules, commercial standards, and the contracts they have signed with the shareholders. The relationship and communication between the company and its shareholder vary from corporation to company depending on the laws and the obligations of the contract. With a mean of 0.320, ‘Abiding by commercial standards and contractual obligations’ is not an area of responsibility of construction companies (Figure 4.55). This statement, which is at the bottom place of the shareholder dimension, has not been mentioned by companies partially in the figure. The number of companies that talk about all is quite low compared to those who do not mention.

Zhao et al. (2012) state that the participation of shareholders in corporate decision-making processes is important in terms of company performance and therefore it is necessary for the company to participate in the decision process. Shareholder's opinion in the decision-making process, corporate involvement in business, gives an advantage in terms of company performance. However, although the responsibility ‘Shareholders’ participation in corporate decision-making’ is considered to be important, it was determined that the required importance wasn’t given according to the results of this study. ‘Shareholders’ participation in corporate decision-making’ has a mean of 0.148 (Figure 4.56). According to the frequency analysis of this content, it is observed that there are no companies that mention this responsibility in part. The number of companies that referred wholly about this responsibility area is quite small.

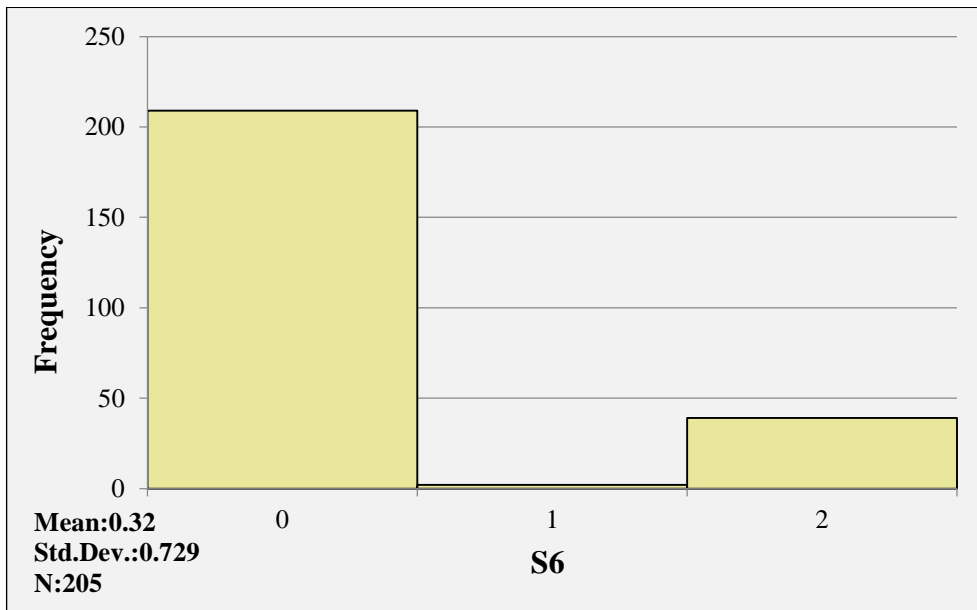


Figure 4.55. Frequency of S6 (Abiding by commercial standards and contractual obligations)

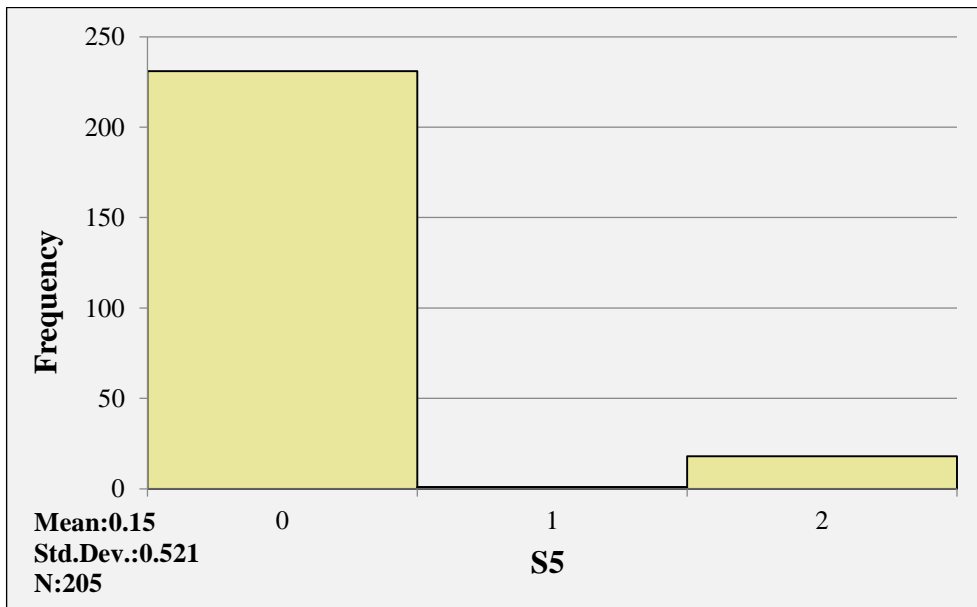


Figure 4.56. Frequency of S5 (Shareholders' participation in corporate decision-making)

‘Rights and interests guarantee (legal revenues)’ is not one of the most important issues in the shareholder dimension. Although the shareholder's remuneration for their investment and the protection of their interests is one of the responsibilities of the construction companies, they did not include this issue in the annual reports and CSR reports. This may be because the shareholder's financial gain is not considered as an effective area of responsibility. The statement ‘Rights and interests guarantee (legal revenues)’ which has a mean of 0.064, is in the last place in the shareholder dimension (Figure 4.57). According to the analysis results shown in Figure 4.57, the number of companies involved in this area entirely is almost non-existent. Companies that talked about this issue partially formed the linearity in this graph.

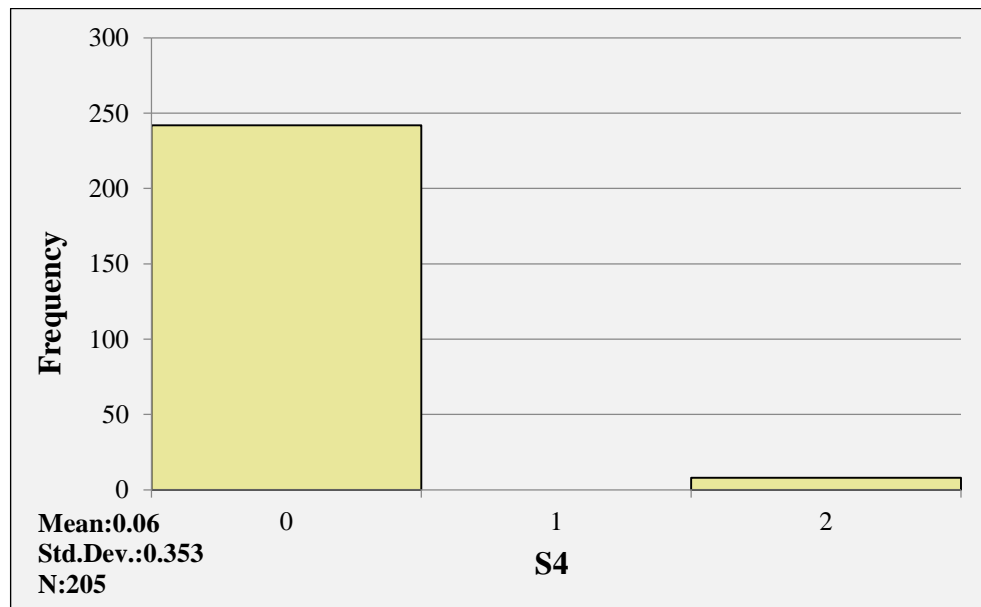


Figure 4.57. Frequency of S4 (Rights and interests guarantee (legal revenues))

4.9. Organizational Governance

Jiang and Wong (2016) stated that the most important way for the social development of companies is to develop CSR policy and fully implement CSR practices. Organizational governance is not solely based on company acquisitions and management procedures. Development of business ethics, social development of the society, protection of ethical values, encouragement participation of employees in CSR activities are among the responsibilities of companies in the organizational governance

dimension (P.-C. Liao et al. 2017). Organizational governance is the dimension that gives the least value among all the other dimensions and companies take the least responsibility. However, this dimension includes the implementation of CSR, reporting, development of new CSR strategies and informing and supporting employees about CSR practices. It is illogical to specify this dimension of CSR as the least significant dimension in the CSR analysis.

Table 4.10. Content of Organizational Governance Dimension

Content	Mean	Std. Deviation
O1 Conducting CSR implementation monitoring and evaluation	0.1520000	0.53105941
O2 Establish an economic and non-economic incentive system linked to CSR performance partners and suppliers	0.1120000	0.46076591
O3 Make strategy and corporate objectives consistent with CSR promises	0.0360000	0.25878927
O4 Employees at all levels are encouraged to effectively participate in corporate socially responsible activities	0.2000000	0.60120361

‘Employees at all levels are encouraged to effectively participate in corporate socially responsible activities’ are the most active areas of responsibility within the organizational governance dimension which has a mean of 0.200 (Figure 4.58). In addition to implementing CSR applications, the company's responsibilities include to bring this awareness to employees and enabling them to participate in CSR activities. According to frequency analysis, the ratio of companies which mentioned partially and entirely is close. However, companies that do not mention this responsibility are almost all of the companies participating in the analysis.

The construction companies in the sample perform various CSR applications within nine determined dimensions. The follow-up, evaluation and presentation of these practices are one of the responsibilities of the companies. Monitoring of these CSR applications allow companies to identify CSR deficiencies and develop CSR policies. The expression ‘Conducting CSR implementation monitoring and evaluation’ has a mean of 0.152, and is ranked second in the organizational governance (Figure 4.59). However, when we look at the content in general, it is concluded that a few companies

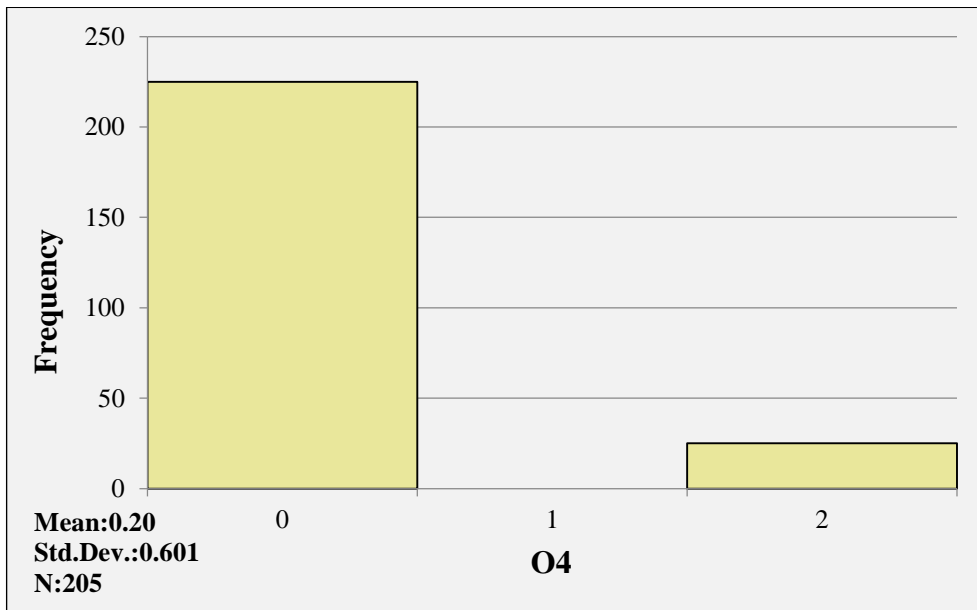


Figure 4.58. Frequency of O4 (Employees at all levels are encouraged to effectively participate in corporate socially responsible activities)

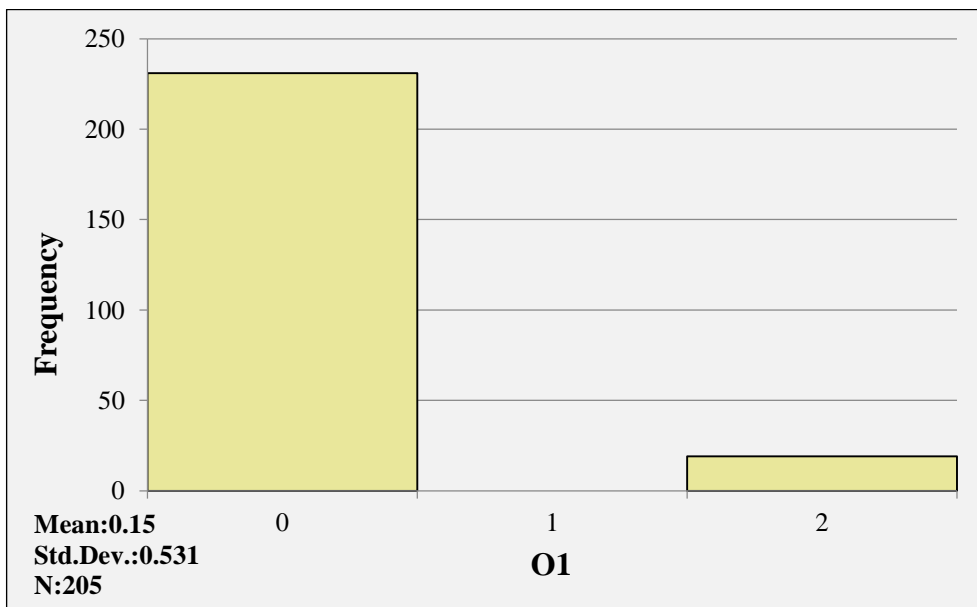


Figure 4.59. Frequency of O1 (Conducting CSR implementation monitoring and evaluation)

mentioned this issue in their reports and the majority of them did not consider it worthy of mention.

‘Establish an economic and non-economic incentive system linked to CSR performance partners and suppliers’ is one of the least important issues in organizational governance and it has a mean of 0.112 (Figure 4.60). The main objectives of the company are to encourage stakeholders, shareholders, suppliers, CSR, and to disseminate CSR awareness to the whole sector. This notion, which was very successful as an idea, did not result in a positive way when it returned to reality. Companies have not taken permanent steps to realize this idea. Figure 4.60 shows that this responsibility is cared for by very few companies, many of them do not mention this issue at all.

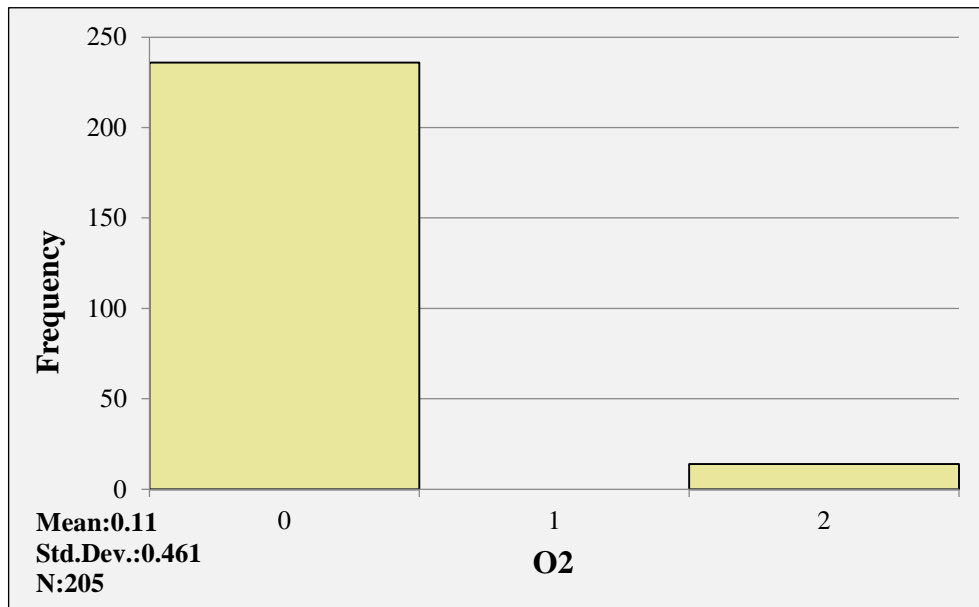


Figure 4.60. Frequency of O2 (Establish an economic and non-economic incentive system linked to CSR performance partners and suppliers)

Construction companies try to implement what they have identified as appropriate from existing strategies instead of developing new strategies on behalf of CSR. The adoption of CSR idea and full implementation by all companies has gained momentum in recent years. Although the development of CSR continues to be positive nowadays, there has not been enough progress for this content. The expression ‘Make strategy and corporate objectives consistent with CSR promises’ is the last place in the organizational governance dimension with a mean of 0.036. According to the results

obtained from frequency analysis, there is almost no mention of this content in its reports or CSR disclosure. Since many companies cannot find the exact provision of this issue nowadays, it does not think that there is a responsibility area to be addressed (Figure 4.61).

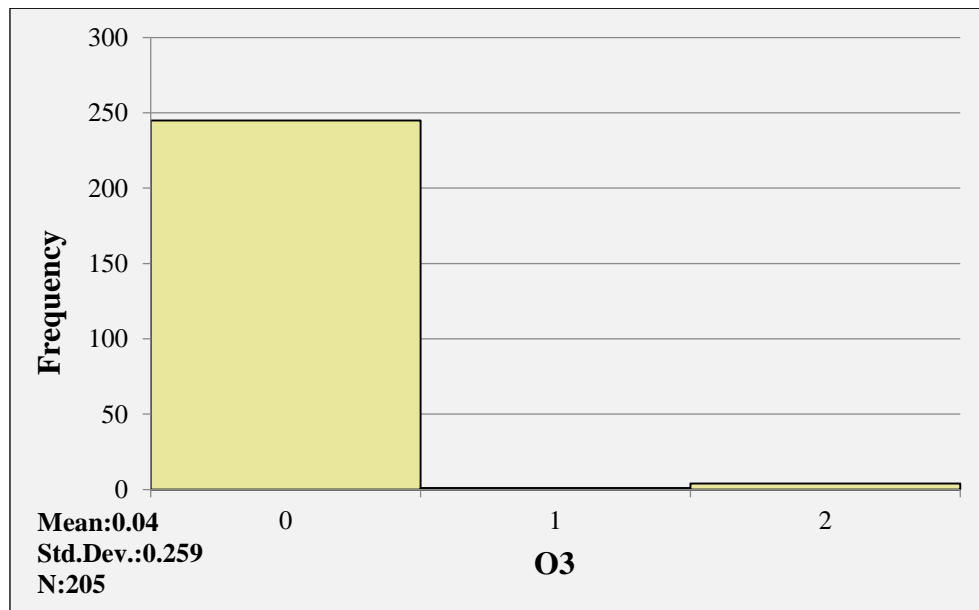


Figure 4.61. Frequency of O3 (Make strategy and corporate objectives consistent with CSR promises)

The samples in the study, have been obtained from the construction companies within the ‘ENR’s 2018 Top 250 International Contractors’ list. The companies in the list created by ENR have been sorted according to their construction incomes which were earned from abroad for each company in US Dollars in 2017. During the evaluation of ANOVA analysis conducted based on ENR list, the evaluation of CSR approach is actually done according to the company revenues. In that way, the differences between CSR implementations of the companies; which are placed within the first 100 in the list with a high level of revenue, and which are placed within 201 – 250 with a low level of revenue, would be found out. Thus, the effect of company revenue over responsibility activities and the importance given to the CSR, will be among the results achieved in the study.

These 250 sample companies come from 5 continents and 31 countries. ANOVA is also giving results clarifying the responsibility perception of the companies

which are in the business in Australia, EU, America, Asia, and MEA regions. As well as the effect of financial situation and the revenue level of company over the CSR, there are also cultural differences and geographic conditions which have a major effect on the CSR policies. The changing of culture, people behaviours and managers' attitudes among the continents, diversify the CSR perspective in these continents and eventually the CSR practices.

Within the scope of the study, after the evaluations of CSR practices regarding company revenues and cultural differences, a comparison will be done based on the countries. According to the ENR list, 4 companies leading the sector will be determined in order to examine their CSR policies deeply.

4.10. Comparison of CSR Discourses/Practices Based on Rankings in ENR List

As companies gain in economic terms, they go beyond their own problems as starting to focus on organizations outside of themselves. They pay more attention to the communities, NGOs and societies and support more. For companies to take responsibility related with society, people and other stakeholders, can take place after fulfilling of their corporate responsibilities and there is no left any problem related with that. Only a company, which has not any financial problems and has fulfilled its corporate duties, can focus on other responsibility areas. Therefore, it is an expected situation that there would be more CSR related activities in the companies which have a high level of revenue and which do not have any financial concern.

The table shows the results of ANOVA which has been created for the purpose of indicating the relationship between dimension averages and the company groups that have been taken under 3 parts in the ENR List based on the ranking. Furthermore, significant levels, which refer to the significant differences within the 9 dimensions, have also been examined in the table. While customer significant level is 0.005 and organizational governance is 0.002, the significant levels of all other dimensions are 0.000. As a result, all the dimensions in the ENR List are acceptable as per the definition in the system which states that the level below 0.005 is acceptable. In that

sense, it has been observed that there is a consistency among all dimensions and all the questions asked and the analyses made are meaningful.

As evaluating all the dimensions, it has been seen that the averages decrease in the ENR list as going from 0-100 group to the 101-200 group. The same situation is also valid for ENR 101-200 list and ENR 201-250 list compared. The averages of dimensions in the ENR 201-250 list are at the lowest value as all lists compared. Because the ENR list ranking is based on economical revenues of companies obtained from their business activities in abroad, this analysis enables to make CSR evaluations according to the economic activities of companies and their revenues. According to the results of ANOVA including 250 samples; the companies, which are bigger in terms of economy, are more active about CSR concept and carry out more activity. The companies, which have more financial gain, have more number of shareholders who can support social and voluntary implementations. Therefore, these companies can take active duties in CSR implementations and can have more freedom about organizing activities for the benefit of societies, workers and their stakeholders, as taking these supports. These findings are also supporting the studies of Hackston and Milne (1996), Adams, Hill, and Roberts (1998), Deegan and Gordon (1996). While Hackston and Milne (1996) were researching about size-industry relationship, Deegan and Gordon (1996) examined the correlation of environmental disclosure-firm's size. Furthermore, Adams, Hill, and Roberts (1998) argued that the factors affecting CSR can be explained with size-country relationship regardless of industry, as analysing the interactions among industry-size-country. Both cultural influences and the size of company are the factors affecting CSR activities directly.

Annual reports are the important resources which clarify the responsibility areas of companies in detail, and find a way to deliver the CSR discourse to societies. Regarding the number of annual reports and sustainability reports obtained for the study, it has been observed that the companies having a huge financial gain, publish annual or sustainability report every year on a regular basis. The companies mention deeply about their CSR discourses, activities and company principles in their annual and sustainability reports. The information and resources about CSR, which have been received from the construction companies with a large financial turnover, are much higher than those with small turnover.

As checking the table prepared according to ANOVA, it has been revealed that Customer is the dimension having the highest average within the all companies. Customer dimension has 0.980 in the ENR 0-100 list, 0.740 in the ENR 101-200 list and 0.620 in the ENR 201-300 list. There are differences in rankings between groups in the rest of the list. While Environment is the 2nd dimension in ENR 0-100 list with 0.780 average, Labour became the 2nd dimension in both ENR 101-200 and ENR 201-250 groups with 0.411 and 0.364 averages, respectively. The dimension rankings of these groups (ENR101-200 and ENR 201-250) are similar to each other. After Labour dimension, Environment and Fair Operating Practices dimension come respectively. In the list of ENR 0-100, after Fair Operating Practices dimension on the 3rd, Labour dimension comes with 0.671 average which stands at a lower position compared to the other groups. While the Organizational Governance having a very low average, stands at the end of the rankings in both ENR 0-100 and ENR 101-200 groups with 0.208 and 0.060 averages, respectively, there is Government dimension on the bottom in ENR 101-250 list having 0.050 average. According to the results of the analysis, while the Customer has become the dimension in which all the companies give the most attention, the following ranking varies depending on the companies' revenues. As the companies having a high financial gain take the responsibility related with Environment and Fair Operating Practices just after the Customer, Labour stays at the less important area of responsibility. As the financial gain level of companies decreases, the importance given for Labour increases. Besides, while the Environment and Fair Operating Practices are more important at the companies with large financial turnover, they are positioned at lower levels at the ones with small financial turnover. The dimensions bringing about financial liabilities have been positioned at lower levels at the companies with small financial turnover; because, the financial resources of those companies are limited in order to spend for their responsibilities.

When making an evaluation based on ENR list which also means that according to the financial gains of companies; it has been concluded that the companies within the first 100, are more active in CSR implementations, attach importance to CSR more and allocate more financial resource. It is an expected situation that the money and resource allocated for CSR activities are much higher at the companies; because, they have a higher financial gain. At the same time, the competing capacity of these construction companies is high as they have been positioned at the highest levels. Because the other

Table 4.11. Disclosure of information by ENR List and ANOVA test results (Descriptive Statistics (N=205))

ENR List	Total		0 - 100		101 - 200		201 - 250		ANOVA	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	F	Signif.
Labour	0.505	0.435	0.671	0.465	0.411	0.394	0.364	0.343	13.459	0.000
Environment	0.538	0.529	0.780	0.549	0.407	0.442	0.318	0.460	20.720	0.000
Community	0.378	0.440	0.569	0.464	0.284	0.380	0.185	0.354	18.927	0.000
Human Right	0.330	0.513	0.570	0.615	0.178	0.363	0.156	0.336	21.150	0.000
Government	0.210	0.351	0.350	0.435	0.150	0.271	0.050	0.152	16.391	0.000
Fair Operating Practices	0.456	0.532	0.684	0.594	0.322	0.435	0.268	0.405	17.549	0.000
Customer	0.812	0.701	0.980	0.724	0.740	0.683	0.620	0.625	5.467	0.005
Share Holder	0.350	0.412	0.503	0.467	0.255	0.327	0.233	0.353	12.685	0.000
Organizational Governance	0.125	0.305	0.208	0.408	0.060	0.178	0.090	0.219	6.539	0.002

companies competing with them are similar to them which are also positioned within the bests, their work speeds and product qualities are also similar to each other. Therefore, they should differentiate in order to stand on the front while competing. Most of the companies achieve this differentiation as serving to society and implementing voluntary CSR activities. The competitive power, company recognition and eventually gaining of the companies, playing an active role on CSR implementations and operating at the maximum effort, would increase. Therefore, one of the reasons, that companies with large financial turnover attach importance to CSR, is also for the purpose of advertisement. It would always be an advantage for the companies making their own advertisements, increasing the recognition of company and getting known by more people and corporations.

4.11. Comparison of CSR Discourses/Practices Based on Continent

According to the geographical location of the companies, cultural characteristics, social and cultural structure of the society, the work ethic and viewpoint of the people living in that geography change. People's ways of doing business, compliance with laws and rules, methods of communication and even working hours vary from geography to geography. With all these changing conditions and business order, the responsibility awareness of the companies is differentiated. The attitude towards the concept of CSR, the importance given to CSR practices, the essence and content of discourses vary depending on cultural factors.

The 205 samples included in the study are construction companies operating in 5 continents in a total of 31 countries. These companies, which are at the top in terms of annual earnings, are known as the most successful and well-known companies in their countries and continents. The results of ANOVA in which companies in Australia, EU, America, Asia, MEA continents were questioned whether the relationship between the averages of the nine dimensions determined and whether they are meaningful or not are indicated in the table. In addition, the significance values that measure whether analyses are meaningful are given in the table. Organizational governance significance level value is 0.145, while all other dimensions have significance levels of 0.000. The expressions in these dimensions and the meaningfulness between the questions asked do not exist in the expression of organization and governance. The main reason for this is

that the companies do not attach much importance to the dimension of organizational governance, and this dimension does not take place much in their annual reports and sustainability discourses. Therefore, there are very few expressions about this subject in the lists created before coding. This situation affected the coding system and caused the organizational governance dimension to not be measured accurately and to yield meaningful results.

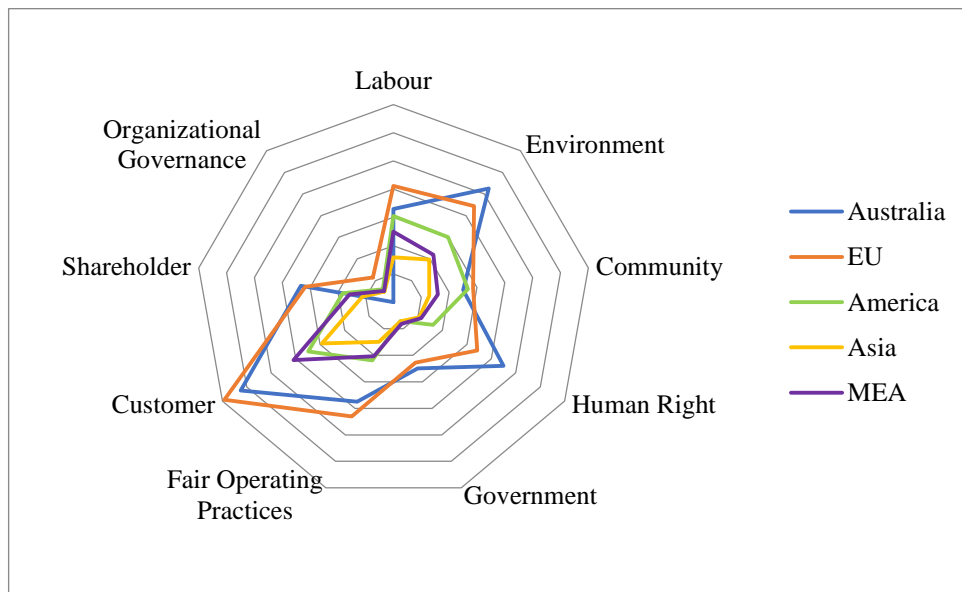


Figure 4.62. Average CSR perceptions in the nine dimensions in the five regions

The radar diagram in the figure shows the analysis of CSR discourse according to the average of nine dimensions on five continents. The analysis between the continents is further elaborated with the results of ANOVA. The radar chart shows significant differences in CSR discourse across all continents. The EU and Australia are the continents with the most effective CSR communication, although their rankings vary in some dimensions. EU and Australia are continents with improved prosperity and a high level of responsibility, therefore CSR practices are being followed and implemented more intensively. Construction companies with high awareness on these continents see compliance with CSR standards as one of their primary responsibilities (P.-C. Liao et al. 2017). EU and Australia are followed by the continents of America and MEA. Although the results on these 2 continents vary according to dimensions, it is observed that America acts more effectively and has more CSR discourse in most dimensions. The Asian continent ranks last. According to a large number of studies in

the literature, CSR performance of companies in China is very low. The low CSR awareness of Chinese firms causes their CSR sharing to be low (P.-C. Liao et al. 2017). Asian construction companies, which are not aware of the importance of CSR, are not aware that this issue will improve them. For this reason, they are not willing to work on CSR and to volunteer. In all dimensions, it is clearly seen that the dimension with the most responsibility is customer and the dimension with the least responsibility is 'organizational governance' which have almost no CSR discourse.

Australia is in the first place among CSR discourses on all continents with an average of 1,050 in the environment dimension, with an average of 0.900 in the human right dimension, with an average of 0.500 in the government dimension, with an average of 0.667 in the shareholder dimension. EU is the first place in the labour dimension with an average of 0.824, in the community dimension with an average of 0.572, in fair operating practices with an average of 0.862, in the customer dimension with an average of 1.383, in organizational governance dimension with an average of 0.228. It is seen from the results of ANOVA analysis that EU and Australia dominate all continents on CSR practices. As the EU is one of the oldest and most established continents and is the first region where ideas on CSR were first put into practice, CSR practices are expected to be more developed on this continent. Australia, on the other hand, is a new, modern and rapidly developing continent, and has been able to keep up with the developments in CSR as well as all other developments. Deeply studies and old literature as well as new and fresh ideas contribute to the development.

America ranks third place among the continents, on average of all dimensions except customer and government dimensions. With a customer average of 0.696 and a government size of 0.143, America is the last place among all continents in these dimensions. From the results of ANOVA, it is observed that companies in America have low level of awareness of responsibility for obeying laws and rules and also have problems with tax payments and labour practices. While the dimension which is the most important and the most discourse about all the continents is the customer, the average value of the customer dimension is still the highest in America but there is no big difference between the other dimensions. This reveals that customer satisfaction and profitability in America is as important as employee satisfaction or environmental protection. Companies in the Americas have not focused on making financial gains in connection with the customers, arguing that CSR should focus on ethical issues rather

Table 4.12. Disclosure of information by continent and ANOVA test results (Descriptive Statistics (N=205))

Region	Total		Australia		EU		America		Asia		MEA		ANOVA	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD	F	Signif.
Labour	0.505	0.435	0.659	0.271	0.824	0.410	0.610	0.365	0.317	0.432	0.500	0.342	13.895	0.000
Environment	0.538	0.529	1.050	0.370	0.889	0.507	0.600	0.508	0.394	0.519	0.438	0.438	9.600	0.000
Community	0.378	0.440	0.500	0.375	0.572	0.446	0.535	0.500	0.257	0.422	0.318	0.336	6.281	0.000
Human Right	0.330	0.513	0.900	0.683	0.684	0.614	0.324	0.400	0.212	0.472	0.228	0.413	9.713	0.000
Government	0.210	0.351	0.500	0.408	0.456	0.450	0.143	0.277	0.144	0.311	0.164	0.287	8.667	0.000
Fair Operating Practices	0.456	0.532	0.750	0.597	0.862	0.524	0.438	0.410	0.299	0.507	0.407	0.500	10.631	0.000
Customer	0.812	0.701	1.250	0.500	1.383	0.563	0.696	0.710	0.584	0.665	0.819	0.612	12.892	0.000
Share holder	0.350	0.412	0.667	0.360	0.633	0.415	0.365	0.383	0.224	0.396	0.316	0.347	9.522	0.000
Organizational Governance	0.125	0.305	0.000	0.000	0.228	0.432	0.119	0.288	0.099	0.283	0.103	0.225	1.726	0.145

than material, with emphasis on ethical values such as employee satisfaction and the environment.

According to ANOVA, MEA continent dimension averages are similar to those of America continent. Except for customer and government dimensions that America doesn't care about, it takes the 4th place on continental basis in other dimensions. As MEA is composed of undeveloped, socially inadequate and economically poor countries, it is expected to be in the last place in the evaluation of CSR policies. Companies; in the continents that do not show sufficient development in material, security and social welfare issues; they cannot take sufficient responsibility to improve society, to satisfy stakeholders, employees, to protect the environment and cannot contribute to development. It is not possible for the non-prosperous and financially disadvantaged societies to develop and get better only through company efforts.

The Asia continent, on the other hand, takes the last place in all CSR evaluations, which include 9 dimensions, except for the government dimension with 0.144 and the organizational governance dimension with 0.099. Although a large number of companies in the research sample are located on the Asia, it has the lowest CSR discourse as a result of the assessment. The main reason for that, although there are very successful companies in the Asian continent, the companies here do not have CSR consciousness and cannot create awareness about CSR applications. This insufficient awareness also affects information sharing. Asian contractors are very conservative in sharing the CSR reports and sustainability reports compared to other continents. Construction companies who are not aware of the need to implement CSR and that it is the company's responsibility to implement it; they do not publish reports that convey company strategies, practices, CSR approaches. This makes it almost impossible to obtain information about CSR practices that are already scarce in Asia.

CSR practices, implementation techniques, importance given to CSR vary according to cultural differences, geographical location, and field of activity. It would not be right to expect an underdeveloped society that does not have a high level of prosperity to pay maximum attention to CSR practices. Likewise, it does not make sense to expect companies in the country that are not aware of CSR to have too many discourses about CSR and to share CSR practices with the society and stakeholders. CSR activities, which become feasible according to the financial situation of the companies, are also influenced by cultural, social and geographical reasons and require

a different perspective. Cultural reasons do not give stable and clear results such as material situation. Because culture is related to human beings and is an organic mechanism, so its variables are diversified. Due to its organic nature, the effects of the factors are not seen as a clear result.

4.12. Comparison of CSR Discourses/Practices Based on Country

The sample used in this thesis is composed of 205 construction firms which are located in 31 different countries. Yet construction firms located in China (69), Turkey (46), USA (36), and Japan (14) constitute 66% of the total research sample. Therefore, the influence of country on CSR discourses was explored for these four countries. In the ANOVA analysis, which was revised according to 165 companies, despite the change in the number of companies and evaluation criteria, the comparative dimensions remained the same.

The results of ANOVA test suggest that there were significant differences among the Chinese, Turkish, U.S and Japanese construction firms in CSR discourses. The table shows that the government dimension has a statistical significance value of 0.001 and that all other dimensions have a significance value of 0.000.

The radar chart in the figure gives a general comparison of the 4 countries by dimension. More detailed results of this analysis were obtained after ANOVA test. According to the radar chart, Japan is the most active, most responsible and most active country in CSR. There are significant differences between Japan and other countries in CSR discourses. Japan has the highest CSR discourse and it is followed by Turkey and USA, which give importance to CSR discourses. The CSR averages of these two countries and their implementation of CSR activities are close to each other. On the other hand, China ranks last among these four countries in terms of its attitude towards CSR discourses and its approach to CSR policies. Concurrently with the continent, the mean values of USA and MEA are similar to each other. Furthermore, the average of CSR discourses in the Asian continent is very low and ranked last. On a country-by-country basis, Turkey and USA have similar average values for CSR, while China's average is very low compared to other countries. However, the fact that Japan's responsibility awareness in the Asian continent is higher than that of all other countries and that it ranks first according to its average value contradicts the region analysis. The

main reason for this conclusion is the differences in the number of companies present in the analysis. China is the country with the largest number of companies in this sample and dominates the analysis in a negative sense, as there is little or no discourse on the majority of countries in China. Therefore, despite the high awareness of CSR in other Asian countries, it is seen as the opposite. To avoid such misunderstandings, it is important to make customized analyses. The conclusion from this issue is that the whole study should not be guided by relying on a single analysis. It is important to continue working with differentiated analyses that are considered from various aspects in terms of access to the right information.

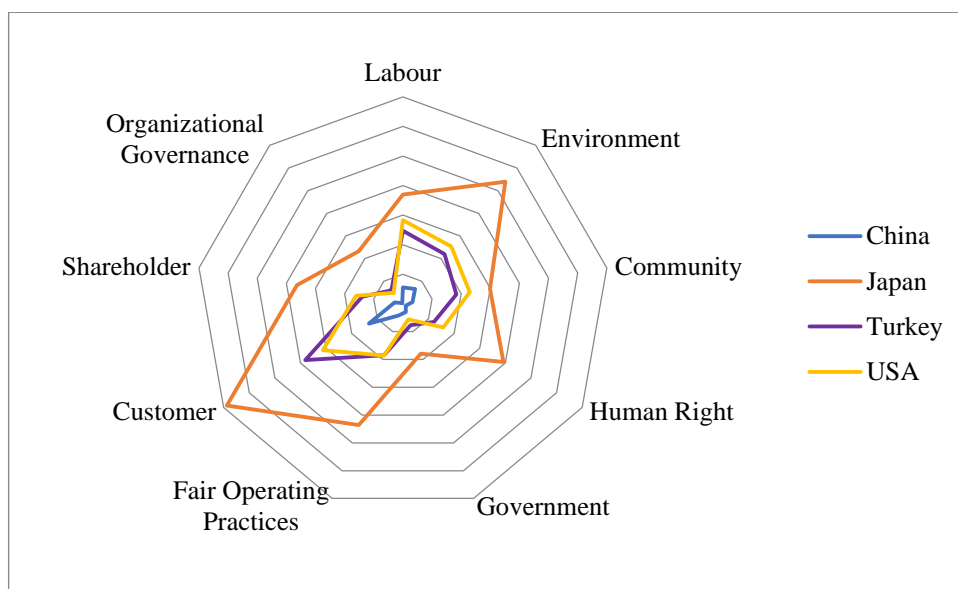


Figure 4.63. Average CSR perceptions in the nine dimensions in the four countries

Japan ranks first in the CSR discourse of all sizes, with a much higher average than other countries. According to the results of the analysis, it is clearly seen that Japan is the country with the highest CSR activity and the highest responsibility among the 4 identified countries. According to ANOVA results shown in the table, customer with an average of 1,375, environment with an average of 1,079, fair operating practices with an average of 0.871 are the areas where the companies in Japan take the most responsibility. After that, human right with 0.786 average and labour dimensions with 0.740 averages are listed. Despite the fact that customer is the most important dimension in all of these 4 countries, the labour dimension, which is the least respected in Japan, takes the second place in USA and Turkey and the third place in China. The

impact of workers and labour on production and the direct impact on quality and company earnings are undeniable. Therefore, countries such as USA, Turkey and China take responsibility about labour and aim to make positive effects to the company. However, as Japan is a country where technology is highly developed and robots and mechanical systems are used instead of manpower in many areas, the value and responsibility of the companies in Japan for the workers lag behind other dimensions.

Japanese companies, which bypass this responsibility because they do not need much labour and people in their companies, actually give importance to people and take more responsibility about human rights than other countries. Human right size ranks 7th with 0.317 average in USA companies, 7th with 0.243 average in Turkey, and 8th with 0.023 average in China, while the human right size of Japanese companies ranks 4th with 0.786 average. In Japan, which is a modern, developed country with a high level of prosperity, the responsibility towards human beings and the importance given to human rights are as high as the level of prosperity. Japanese companies value society and people and give the necessary support to the human rights struggle around the world.

According to the results, fair operating practices dimension with 0.084 averages in China and with 0.370 average in Turkey is in fourth place. Japan is ranked 3rd with an average of 0.871, while the value given in this dimension in USA is much less. Instead of fair operating practices in the USA, the community dimension is at the forefront with an average of 0.460. Since USA is a developed country, it does not have any problems related to corruption, and since it is a country that determines its own standards in general, it has no concern about doing business according to international standards and following the rules and laws. Although fair and ethical competition is given importance in USA like the companies in every country; CSR discourses and activities related to the fair operating practices dimension in general are less than other countries. Instead, it chooses to focus on volunteering, making donations and giving importance to the education and development of children and young people.

In all this research and analysis process, Organizational governance was found to be the least respected and least important dimension. CSR implementation and reporting are not worth mentioning, although companies follow policies related to CSR, implement various practices in this regard and explain their activities in annual and sustainability reports. Supporting employees and stakeholders in taking responsibility,

informing them about CSR, monitoring and reporting CSR, strategies developed for CSR implementation are issues that construction companies do not pay much attention to. Organizational Governance dimension, with a 0.007 average company in China, with an average of 0.120 companies in Turkey, with the average of 0.097 in the USA, is at the last place. The last dimension in Japan is the government dimension which is not taken into account and not taken responsibility in other countries. Government size in Japanese companies ranks last with 0.357.

When all dimensions and these four countries are analysed in general, it is seen that customer dimension is the most important area of responsibility, and organizational governance is the last and least important dimension. However, the order of other dimensions varies from country to country. The importance given to the dimensions varies according to the cultural structure of the country, its geographical position, the level of prosperity and wealth, its ability to make technological developments, whether or not it is a modern and old country.

It is also seen that continent-based assessments differ from country-based assessments and should not be evaluated in a similar manner. Countries do not show all the characteristics of the continent they are located in, nor do they operate in the same way as the continent they are involved in CSR activities. It has emerged in some dimensions that some issues with less responsibility in the general average of the continent on which it is located are much more important in terms of country. Therefore, when analysing CSR, it is not a correct method to look from a single perspective and to evaluate a single result correctly. By examining the CSR's fields of activity in many respects, the achievement of accurate and conclusive results confirms the accuracy of the research.

After reaching numerical data as a result of coding process, frequency analyses of dimensions and their relative 60 contents, and ANOVA analysis, which indicate the significant differences among these dimensions, have been conducted. According to the ANOVA analysis, it has been concluded that there are significant differences among dimension which indicate that the usage of these dimensions would be meaningful. The comparisons related to company size and country-continent-dimension relations have been the results received via ANOVA analysis.

According to the ANOVA analysis done with the information received from 205 construction companies, customer is the dimension in which the construction companies

Table 4.13. Disclosure of information by country and ANOVA test results (Descriptive Statistics (N=165))

Country	Total		China		Japan		Turkey		USA		ANOVA F Signif.
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD	
Labour	0.370	0.386	0.111	0.207	0.740	0.472	0.494	0.355	0.566	0.353	29.287 0.000
Environment	0.379	0.466	0.130	0.238	1.079	0.484	0.439	0.446	0.508	0.476	26.833 0.000
Community	0.281	0.399	0.066	0.174	0.597	0.572	0.368	0.345	0.460	0.487	16.343 0.000
Human Right	0.213	0.409	0.023	0.116	0.786	0.620	0.243	0.428	0.317	0.404	20.284 0.000
Government	0.121	0.266	0.058	0.183	0.357	0.413	0.152	0.296	0.111	0.242	5.652 0.001
Fair Operating Practices	0.293	0.438	0.084	0.231	0.871	0.530	0.370	0.493	0.372	0.380	18.876 0.000
Customer	0.576	0.645	0.264	0.458	1.375	0.488	0.761	0.612	0.625	0.690	18.236 0.000
Share holder	0.232	0.351	0.056	0.195	0.726	0.441	0.279	0.300	0.319	0.383	22.281 0.000
Organizational Governance	0.097	0.276	0.007	0.060	0.464	0.571	0.120	0.240	0.097	0.288	13.270 0.000

took the most responsibility and had the most discourses about it. It follows the dimensions of the Environment, Labour, and Fair Operating Practices. As analysing from the general aspect, it has been observed that the dimensions in which the least responsibility taken, are Organizational Governance and Government. When the analyses have been detailed based on company size, continent and country, it has been seen that the rankings of these dimensions vary. Even though the rankings of dimension have changed depending on various factors, the most important and the least significant dimensions have remained same as Customer and Organizational Governance, respectively. Although the focus points of CSR activities of most of the companies change depending on continents, company size or country, customer based discourses and the importance given to the policies have emerged at each stage. The most important issues of the companies and the contents they feel most responsible are; improving customer relationship, providing customer satisfaction, serving high quality products to customers, and developing new products and techniques in the lights of technological developments. The reason why customer dimension had such an importance for the companies is because the reason for the existence of a company and its continuity depend on customer. The companies, which cannot satisfy their customers and meet the needs of them, are obliged to disappear. Getting preferred by customers and known as having high quality, increase the sales. Because Customer dimension is an issue which triggers directly the increase of financial gain of companies, customer dimension has become such an important issue for the companies to increase their financial gains.

When the relationship of company size with CSR activities is examined, it can be seen that in the ENR list, among the companies listed in terms of turnover, those with high incomes have higher CSR discourses and their CSR activities are higher than those with low income. It is observed that high turnover companies, which are more active in CSR policies, allocate more financial resources to their responsibility activities due to their higher financial income. Companies that have no financial problems and have completed their own corporate responsibilities are free to take responsibility for the community, stakeholders, employees and the environment. There is not any negative aspect of separating the financial sources of companies for their CSR activities which might affect the company. It is stated that companies with large financial turnover have many rich shareholders. These shareholders also sponsor CSR activities, support the

company's volunteering activities, local people's development and employment, and support the educational and development opportunities for children, young people and local people. Thanks to these financial support and sponsorships to companies, companies take on a more active role in CSR and expand their areas of responsibility.

As a result of the analysis of the dimension relations of the 5 continents, it was found that the continents of EU and Australia had close averages about all dimensions and they were the most effective continents in terms of responsibility. The EU is the oldest and well established continent, and it is the area where the CSR concept first emerged and developed. Since this development started in earlier times than in other continents, this development is still going on today. The most active and most responsible companies about CSR practices are located in this continent. Australia has made rapid progress on CSR as a new and open-to-development continent with open-minded companies. People in these continents who have high level of welfare, social and cultural infrastructures and people with high financial gaining have no problems about daily life. Therefore, they focus on different subjects and increase their awareness of responsibility and carry out effective studies on CSR.

In the ranking, the average values of the dimensions of America and MEA followed by Australia and EU are similar. These continents, which have less importance on the CSR concept than the EU and Australia, have different reasons for taking less responsibility in this regard. As MEA consists of countries with less developed, having limited resources, financially poor and in need of support, the areas where the countries operating in this area can take responsibility are limited. In areas where the general public is more comfortable and peaceful, it is very easy to provide this peace and development with CSR activities. However, in the continents where there is a general problem such as MEA, the activities that the companies can do are much more limited. Because the issues that are open to development on that continent are related to state, society, people; beyond what the companies can do. Therefore, CSR activities and responsibilities of companies on this continent are different in size and less than other continents. The America continent has less developed CSR awareness than the EU and Australia. However, this is not because of material and welfare problems such as MEA, but because of cultural differences. CSR discourses and CSR activities in the America are more limited; because CSR consciousness is not very developed and people and companies are not aware of this issue.

As a result of the analysis, Asia is the least influential continent in the CSR and the reason for this is the approach of China to this issue. Most of the companies operating in Asia are located in China, so the country that dominates the Asian continent is China. Other countries in Asia have important discourses and studies on CSR. However, the overall ranking of the Asian continent on CSR awareness is at the bottom due to the lack of CSR awareness and China's insensitivity to this issue. Asian contractors' conservatism about information sharing on CSR applications and CSR activities makes it impossible to reach annual reports and sustainability reports. Even if they do implementation on this subject, it is not possible to have knowledge about this subject. It was concluded that the low level of CSR discourses in the Asian continent could be related to one country. However; it is not possible to reach this conclusion by a single analysis. The relationship between continents and dimensions, as well as the relationship between countries and dimensions is examined, and the sub-reasons of the continents in CSR have been reached. It is a more accurate approach to reach a conclusion by evaluating a large number of analyses.

A dimension-based comparison analysis was conducted between 4 countries covering 66 per cent of the samples. According to the results, Japan has a much higher average than China, United States and Turkey and it was the most active country in relation to CSR. China has minimum CSR awareness, but does not include detailed CSR applications. The geographical position of the countries, their continent, cultural characteristics, and their dominance about technological developments are the reasons that affect the areas of responsibility and CSR awareness. As a modern, technology-oriented, high-prosperity country, Japan has found that the implementation of CSR is important for company development and awareness.

It is not the right approach to reach conclusions and to evaluate with a limited number of analyses, because the CSR concept is a very broad and comprehensive issue. There are many reasons affecting CSR activities. In this study, sub-categories of dimensions were focused and a comparison was made between CSR policies applied according to company size, continent and country. It is thought that accurate information has been obtained and correct results have been obtained by these versatile analyses.

CHAPTER 5

CONCLUSION

When we look at the evolution process of the CSR, it is a very new concept, but the path it takes in such a short time is tremendous. Starting with much more limited content, CSR activities have evolved over time changed and adapted to the conditions of the day. This concept, which has existed only as a discourse in the past and has not been implemented, has started to be applied in various fields as time progresses and the necessary changes have been made according to the results of these practices. The CSR concept, which is gaining momentum in the present day, is used more actively and studies are carried out in CSR applications in almost every sector.

The main conclusions that can be drawn from the research presented in thesis are as follows;

- The most common CSR discourses/practices used by construction firms are “customer dimension”, “environment dimension” and “labour dimension”,
- The use of CSR discourses/practices vary from one country to another one,
- The use of CSR discourse/practices vary from continent to another one,
- The rankings of construction firms in ENR list have significant impact on their CSR discourses/practices.

The research findings presented in this is based on a survey of 205 large sized construction firms in 2018. The “sample size” and “cross-sectional research design” are the main limitations of this thesis. Therefore, the research findings of this study should be interpreted in the light of these limitations. Furthermore, the sample is composed of large sized construction firm. The use a large sample size and adopting longitudinal research design can increase provide deeper insight on the CSR discourse/practices of construction firms.

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