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The advantages of implementing CSR strategies within technology firms

Romain Rausch

Master in Management

Supervisor :

Paulo Bento

Professor Auxiliar, ISCTE Business School, Department of Marketing,
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Abstract

Climate change and global warming have been recognized as the foremost environmental problem of the twenty-first century. Nowadays, It is one of the most extensively discussed topics on earth.

The topics of Diversity, Equity and Inclusion are also massively discussed in this century and progress is made every day, however, there is still a lot to do.

Simply defined, CSR means that companies need to be economically viable, have a positive impact on society, and respect and preserve the environment.

As part of our study, we wanted to discuss CSR policies within major technological firms. The aim here is to show what current policies and future policies look like. We want to study what impact it has on their business and what benefits it creates (if any) when they decide to implement a CSR Strategy. We will also try to uncover what the future holds for these Big tech Giants in terms of Corporate Social Responsibility.

We interviewed GAFAM Sustainability leaders, gathered sustainability reports. We also wanted to analyze their Diversity, Equity, Inclusion and sustainability strategies. We used the thematic approach to gather and analyze the data collected.

The dissertation showed that the tech giants are concerned about CSR and most of these companies invested massively in the last few years, some sooner than others. It also shows that these giants are not the source of all our environmental issues. In terms of the environmental impact of data centers, they account for 1% of the world's electricity consumption and 0.5% of CO2 emissions (GreenIT).

Keywords: CSR, Diversity, Inclusion, Equity, Sustainability

Glossary of Acronyms and Abbreviations

BAM - Black at Microsoft

CO₂ - Carbon Dioxide

CSO - Chief Sustainability Officer

CSR - Corporate Social Responsibility

DEI - Diversity, Equity & Inclusion

EMEA - Europe, the Middle East and Africa

ERG - Employee Resource Group

GAFAM - Google, Amazon, Facebook, Apple, Microsoft

GDP - Gross Domestic Product

GLEAM - Gay and Lesbian Employees at Microsoft.

GW - Gigawatt

ISO - International Organization for Standardization

LGBTQI+ - lesbian, gay, bisexual, transgender, intersex, queer/questioning, asexual.

MSSA - Microsoft Software and Systems Academy

MW - Megawatt

NGO - Non-governmental organization

US - United States

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Chapter 1 - Introduction

1.1 - Background of the study and objectives

In the last decades, we have witnessed rising concerns regarding large companies' impact on the environment, their ethical behavior including the health and well-being of society. Workers and buyers progressively gave more importance to these notions of Social Responsibility, sustainability and well-being hence leading companies to consider Corporate Social Responsibility as a strategic shift.

The world in which we live is in full mutation. Subject to a triple transformation (environmental, digital and demographic), our society is in perpetual change and must constantly renew and adapt. Because of the current stakes, it becomes necessary for companies to involve sustainable development and corporate social responsibility in their strategy.

While the popularity of CSR has recently risen, evidence of businesses' concern for society can be traced back to practices dating back to the Industrial Revolution. Industrialists began to be concerned with worker well-being and productivity in the mid-to-late 1800s. Although responsible businesses had existed for over a century before, American economist Howard Bowen originated the concept of Corporate Social Responsibility in his book *Social Responsibilities of the Businessman* in 1953. Bowen is considered the "Father of CSR" because of this.

CSR began to gain mainstream acceptance in the 1990s. Donna J. Wood, a University of Pittsburgh professor, released *Corporate Social Performance Revisited* in 1991, which expanded and improved on early CSR models by offering a framework for evaluating CSR programs' impacts and outcomes.

Archie B. Carroll, a business management expert and professor at the University of Georgia, authored The Pyramid of Corporate Social Responsibility in the same year. Carroll elaborated on areas he considered were critical when implementing CSR in an organization in his article.

CSR has become an important strategy for many businesses by the early 2000s, with multibillion-dollar corporations like Google, Coca-Cola, Walt Disney, and Pfizer implementing it into their strategy.

In an attempt to provide a framework for corporations desiring to invest in sustainable development, the European Union produced a Green Paper on Corporate Social Responsibility in 2001, which defined CSR as:

“The voluntary integration of companies’ social and ecological concerns into their business activities and their relationships with their stakeholders. Being socially responsible means not only fully satisfying the applicable legal obligations but also going beyond and investing ‘more’ in human capital, the environment, and stakeholder relations.”

The International Organization for Standardization (ISO) is an international standard-setting organization that, through its ISO 26000 standards on Corporate Social Responsibility, addressed the definition of CSR. ISO defines CSR as follows in these guidelines:

“The responsibility of an organization for the impacts of its decisions and activities on society and the environment, resulting in ethical behavior and transparency which contributes to sustainable development, including the health and well-being of society; takes into account the expectations of stakeholders; complies with current laws and is consistent with international standards of behavior; and is integrated throughout the organization and implemented in its relations.”

1.2 - Statement of the research questions

The main question this study aims to answer is :

'What are the advantages of implementing a CSR strategy within technology firms ?'

The research questions have been developed in light of the goals that this study aspires to attain. The following research questions will be looked into in particular :

- Did all GAFAM implement a CSR policy and what do they look like ?
- To what extent did GAFAM implement CSR policies and how can it be improved ?
- What do their strategies look like for the future ?
- To what extent do they actually respect the environment and society ?
- How might they improve their strategies ?

1.3 - Objectives

This project tends to emphasize the potential benefits of implementing a CSR strategy within big technology firms.

Therefore, the main objective will be, consequently, to analyze the limits of these specific strategies and see whether their future commitments coincide with the current environmental and societal situation.

To achieve this goal, the following specific objectives will be addressed :

- Map and analyze the CSR Strategies of GAFAM
- Identify which activities are value-adding and which are not
- Identify which processes can be improved
- Compare the different strategies
- Identify which is the more advanced / involved company
- Analyze what their future strategy looks like
- Propose potential strategies/solutions that will lead to greater value, greater impact.

1.4 - Methodology and Research Method

The research method aimed to answer the research question 'What are the advantages of implementing a CSR Policy within tech firms?'. In this sense, the development of this work supported a qualitative approach.

- Using a qualitative approach, in particular interviews of leaders at Google and Microsoft responsible for CSR & Sustainability topics. It will be used to understand the current situation and future evolution and possible improvements. It will also be used to get an idea of where Google and Microsoft stand compared to each other. A thematic analysis will be used to analyze our data.
- A Literature Review will be conducted to situate our research and evaluate trends within this topic. We will try to understand what are the current policies applied and what was the progress made in the last couple of years.

1.5 - Structure of the dissertation

Considering the proposed objectives, this dissertation is divided into the following chapters :

Chapter 1 - Introduction

Introduction of the project where the context of the research will be provided. We will also define the research question and bring clarifications. Objectives will be formulated as well as the statement of the research questions and the dissertation structure.

Chapter 2 - Literature Review

Literature Review that includes the methodologies and approaches with potential use in solving the topic proposed by this project.

Chapter 3 - Methodology

Definition of the adopted methodology, comprising the research steps to be followed and the data collection and tools selection used in each step. We will identify codes and merge it into different major themes.

Chapter 4 - Analysis of obtained results

In this chapter, each theme will be discussed. We will also conduct an analysis of the different strategies, actions and motivations of each company. Identification of the advantages generated by CSR strategies.

Chapter 5 - Conclusion

In this final chapter, we will clearly state the answer to the main research question, write a summary of the research and a reflection on it and make suggestions for future research on the subject.

Chapter 2 - Literature review

Corporate Social Responsibility is still understood differently despite increasing pressures for its incorporation into business practices. According to Freeman and Hasnaoui (2010) nowadays corporate social responsibility is not a universally adopted concept.

2.1 - Corporate Social Responsibility defined

In 1979, Archie B. Carroll's article titled "A Three-Dimensional Conceptual Model of Corporate Performance" helped us realize that CSR has to embody different categories to fully address the entire range of obligations the companies have (Carroll, 1979).

The first category is economic, business's first and most important social obligation is economic in nature. Before anything else, our society's basic economic unit is the corporate institution. As such, it carries the responsibility of producing and selling commodities and services that society desires.

Legal responsibilities are the second category. As partial fulfillment of the "social contract," society has sanctioned the economic system by allowing business to assume the producing role. It has also established the ground rules - the laws and regulations - under which businesses are supposed to operate. Society expects businesses to carry out their economic missions within the boundaries of the law.

Then, it also involves ethical responsibilities. Although the first two categories comprise ethical standards, some additional behaviors and actions are not required to be established in law but are nonetheless expected of businesses by society members. Ethical duties are poorly defined, making them one of the most challenging issues for businesses to cope with.

And last but not least, the discretionary responsibilities. Discretionary duties are those for which society does not have a clear message for business, even less than ethical responsibilities. Individual judgment and choice are left to them.

There are cultural expectations for corporations to play social roles in addition to those outlined thus far. These are entirely optional responsibilities, and the decision to take them is driven only by a company's desire to participate in social activities that are not legislated, required by law, or even expected of corporations in an ethical sense (Carroll, 1979).

At the end of 2014, Siddique revisited these categories into “programs”.

First, there is employee health and welfare. Companies are socially responsible for their employees. They must also provide additional benefits to support employees' emotional, psychological and physical health (Siddique, 2014).

Second, ecological integrity. Corporate Social Responsibility refers to a company's obligation to preserve and improve the environment for the benefit of current and future generations. Environmental protection and preservation make good financial sense. This not only improves the lives of employees, consumers, and their loved ones, but it can also reduce costs and improve the outcome. The environment can be improved by utilizing energy-efficient equipment, reducing dependency on paper, and investing in alternative renewable energy and clean air technology firms. Protection of the environment entails taking preventative measures to avoid or mitigate negative consequences. Initiatives, such as advocating greater environmental responsibility, developing and spreading ecologically friendly technologies, and others (Siddique, 2014).

Third, ethical responsibilities, they are discretionary initiatives that a corporation implements because it believes it is the morally proper thing to do rather than because it is obligated to do so (Siddique, 2014).

Then, legal responsibilities, society expects businesses to carry out their economic missions within the boundaries of the law (Siddique, 2014).

And finally the Philanthropic or Humanitarian Responsibilities, these are responsibilities that go above what is legally required or above what the firm believes is right. They entail making an effort to serve society, such as by offering services to individuals in need, participating in environmental projects, or donating money to philanthropic organizations. Funding, goods, and services are all examples of philanthropic CSR. Philanthropic CSR refers to a company's support for a cause or activity that takes place outside of its business activities but benefits society (Kerlin, 2012).

Another definition by Eliza Sharma (2019) is less exhaustive but more concise. She sees “Corporate social responsibility (CSR) as the gateway for corporations to combine business with ethics and is needed to expand the focus of a corporation beyond merely its own profit line.”

According to the German researcher Berger-Walliser (2018), CSR is the notion that corporations should engage in socially responsible business practices and has become a strategic priority for corporations.

2.2 - A growing number of companies implementing CSR Strategies

In the 21st century, CSR as a business philosophy has gained popularity. The recent increased attention on CSR is a result of pertinacious work by governments, NGOs, media, large corporations, responsible for the societal and environmental consequences of their business practices (Porter and Kramer, 2006).

Numerous factors influenced the increase of CSR. Ecological sustainability is now part of our daily lives, we cannot spend a day without thinking (consciously or not) about the planet whether it is by recycling, watching the news, watching a documentary.

Pollution, global warming, climate change, resource depletion influenced this gain and heightened the expectations for proactive corporate action (Werther and Chandler, 2005). The companies focus on environmental management because they believe that it will be beneficial for the company in the future (Porter and Kramer, 2006).

Globalization also increased the implementation of CSR strategies by businesses. Multinational firms gained more power and took on much more responsibility. As a result of globalization, all strategic decisions must be filtered through a CSR lens to provide the best possible outcomes for various stakeholders (Werther and Chandler, 2005).

The rise of social media also played a part in giving users immediate access to transparent information and news. New media channels have emerged (through YouTube ; Instagram ; Twitter, etc) and the amount of information flowing has skyrocketed giving stakeholders a beneficial influence (Werther and Chandler, 2005).

It also makes sense to mention reputation. A brand depends on the public perception of the company and CSR is a way to protect your brand (Porter and Kramer, 2006).

Globalization and the expansion of multinational corporations have been accompanied by a growing demand for corporations to be more accountable for their environmental and social repercussions. Additionally, governments have progressively moved to mandatory CSR obligations, a tendency we refer to as the legalizing of CSR which forces business to respect certain rules (Berger-Walliser, 2018).

More recently, the father of CSR, Archie B. Carroll (2015) underlined that CSR has continued to expand in support, adaptation and applications by businesses and academics alike. It continued to grow, businesses engage in CSR because they see in the framework the benefits for them as well as society

Nowadays, CSR has become not only the right thing to do, but it has also become the competitive thing to do. The boundaries of corporate social responsibility are blurring, and the focus is shifting to a relationship between business and society. It is a new method of doing business and a new role for businesses in society.

2.3 - Does CSR create advantages for companies ?

A social responsibility initiative does not necessarily translate into benefits for a company; in reality, any benefits derived will be reliant on consumers' perceptions of such initiatives as they relate to the company's activities, not just the act. CSR's performance suggests 3 possible scenarios : Positive, negative and neutral.

Researchers have classified the impact of CSR efforts on company performance into three sub-categories.

Even though this claim is debatable, the first argues that CSR has a favorable impact on corporate financial performance (Orlitzky, 2003). Corporate Social responsibilities programs have been recognized as a way to strengthen an organization's ethical identity.

Between 2009 and 2013, Giannarakis examined a sample of 104 US businesses from nine major industries that were listed on the S&P 500 Index. They discovered that participation in socially responsible initiatives has a considerable favorable impact on performance. Control variables like total compensation of directors, CEO duality, and the representation of women on boards were found to have a statistically significant impact on performance (Giannarakis, 2016).

According to academics, organizations with a strong ethical identity are more likely to generate significant stakeholder satisfaction, which has a favorable impact on the firm's financial performance (Berrone, Surroca, and Tribo, 2007).

Fonseca and Ferro (2016) studied a large sample of small and medium-sized Portuguese businesses to see if there was a link between social performance and commercial outcomes. The study shows that organizations that implement socially responsible practices

and meet their stakeholders' expectations reap greater benefits and develop some competitive advantage (Fonseca, 2016).

Researchers concluded that traditional CSR programs have a considerable impact on business performance when compared to strategic CSR initiatives. This study is based on a 2015 survey response from 212 participants whose organizations are participating in corporate social responsibility. Also, the paper presents empirical evidence on how technology-focused R&D, technology commercialization, and CSR affect financial success.

Another example with Gómez-Bezares and Przychodzen (2017) investigated the impact of incorporating sustainability into corporate strategy and discovered that it helps in improving financial performance and creating shareholder value. This timely study looked at how the favorable correlation discovered during the global financial crisis evolved and revealed a distinction between the short- and long-term consequences of CSR initiatives. They found nearly identical results for sustainable and unsustainable enterprises in the short run, but significant differences emerged in the long term, with sustainable firms outperforming unsustainable firms.

Cook, Romi and Sánchez (2019) made a similar contribution to the theoretical contradictions between economic theory and stakeholder theory regarding how CSR activities may alter corporate value. They looked at the impact of CSR on investment efficiency and innovation and discovered that managers who try to meet the goals of their stakeholders improve their decision-making efficiency, which leads to better performance; and that CSR practices enable better information systems, which increases transparency in managers' and stakeholders' decisions, which leads to better performance.

The second category regroups researchers that think quite the opposite. They do believe that CSR activities and strategies hurt performance.

For instance, Han, Kim, and Yu investigated the link between corporate social responsibility and profit by comparing the performance of companies listed on the Korean stock exchange between 2008 and 2014. The outcomes of the study show that there is no statistically significant evidence of a link between CSR performance and global performance. It assesses the level of corporate social responsibility and financial performance of stocks listed on the Shanghai Stock Exchange. The final findings demonstrate that, for the most part, company

performance suffers as a result of fulfilling corporate social responsibility (Han, Kim, and Yu, 2016).

Moreover, a study by Zhu assesses the level of corporate social responsibility and financial performance of stocks listed on the Shanghai Stock Exchange. The final findings demonstrate that, for the most part, company performance suffers as a result of fulfilling corporate social responsibility (Zhu, 2015).

Finally, Moore investigated the impact of changes in a company's CSR fulfillment on its financial performance. Revenue is negatively affected, and environmental CSR has a bad effect on the firm's overall performance, according to the findings (Moore, 2016).

According to Halme, Rintamäki and Knudsen (2018), environmental and social performance improvements do not always result from CSR initiatives. In fact, they bring out a number of sustainable paths that lead to no improvements, with only a handful leading to better results. In line with this strategy, Brulhart, Gherra, and Quelin (2019) focused their research on stakeholder orientation as well as environmental company proactivity, with the goal of confirming the negative relationship between stakeholder orientation and profitability. They discovered that environmental proactivity has a mediating effect on the stakeholder orientation–profitability relationship, while they also discovered that environmental proactivity and profitability have a direct positive association.

The third and last category finds that there is no correlation between CSR, there is no advantage or disadvantage of implementing a CSR Strategy. When the impacts of time-series are removed, Nelling and Webb find no statistically significant association between CSR and business success (Nelling and Webb, 2009).

Internal and external benefits are two types of benefits that companies can gain from CSR.

Similarly, CSR advantages can be divided into tangible and intangible categories. Intangible benefits are those that are difficult to define and are non-physical in nature (Nurn and Tan). Tangible advantages are those that are easily quantifiable in financial and physical terms. Corporate reputation and risk reduction are two examples of external benefits that have been empirically tested. Boosting sales income, customer goodwill are some of the other external benefits that have been examined (Nurn and Tan, 2010).

A study published by Juan Andres Bernal-Conesa in 2016 concluded that we could observe clear empirical evidence of the impact of CSR strategy on technology company economic success, which is consistent with other research (Boulouta & Pitelis, 2011) that show a favorable association between social and economic-financial performance. Simultaneously, economic success has a significant impact on the competitiveness of businesses (Bernal-Conesa, 2016).

In 2017, another study by Paulina Księżak demonstrated that corporate social responsibility provides multiple benefits to the company. She listed some of the following benefits : building a brand image ; making profits ; avoiding legal actions ; risk mitigation ; the desire to 'do good' ; improved quality ; customer loyalty ; good relations with stakeholders ; cost reduction ; attracting investors ; differentiation from other brands ; employee motivation ; avoiding government regulations (Księżak, 2017).

However, as mentioned earlier, not all researchers think the same and no article was found studying both CSR and technology companies.

2.5 - Diversity, Equity and Inclusion

2.5.1 - Definition

DEI stands for diversity, equality, and inclusion. DEI has taken a center stage in the workplace. Despite a history of injustice that has suppressed underrepresented groups in the workplace, employers must actively work to create significant change.

In 2021, Kate Heinz gave a definition of DEI :

“DEI stands for diversity, equity and inclusion. Diversity is the presence of differences within a given setting. Equity is the process of ensuring that processes and programs are impartial, fair and provide equal possible outcomes for every individual. Inclusion is the practice of ensuring that people feel a sense of belonging in the workplace.”

Diversity, equity, and inclusion are critical to establishing and maintaining a successful workplace based on the belief that everyone can achieve personal and professional success.

The presence of differences within a given setting is defined as diversity. In the workplace, diversity can mean differences in color, ethnicity, gender, gender identity, sexual orientation, age, and financial level can all be problematic in the job. At the individual and social levels, it's the way people are different and yet the same (Tan, 2019).

Diversity has been adopted as a key principle and key priority across various disciplines of medicine, research, and technology in recent years. In 2016, in a presidential memorandum, President Barack Obama stated that :

“[r]esearch has shown that diverse groups are more effective at problem-solving than homogenous groups, and policies that promote diversity and inclusion will enhance our ability to draw from the broadest possible pool of talent, solve our toughest challenges, maximize employee engagement and innovation, and lead by example by setting a high standard for providing access to opportunity to all segments of our society.”

Equity on the other hand takes into account the fact that not everybody is starting at the same level. Equity refers to a strategy for ensuring that everyone has equal access to opportunities. It acknowledges that there are advantages and barriers, and that as a result, no one starts from the same point. It's a process that starts with acknowledging the imbalance and then tries to repair and remedy it. Equity ensures that everyone, regardless of their identity, has the opportunity to grow, contribute, and develop. Essentially, it is the treatment of all members of a community fairly and equitably.

Inclusion should mean that every employee feels comfortable and supported by the organization when it comes to being their authentic selves. Inclusion is the deliberate, ongoing effort to ensure that people of various backgrounds and identities can fully engage in all elements of an organization's work, including leadership roles and decision-making procedures. It refers to how different people are treated as respected members and accepted into an organization or group (Tan, 2019).

2.5.2 - DEI Advantages

Some researchers have found that Diversity, Equity and Inclusion could bring advantages in the workplace.

Because of its operational agility, a staff with a diversity of skills performs better (Kirton & Greene, 2016). However, if diversity isn't managed properly, it might hurt an organization's competitiveness. For example, if employees only associate with those who share their demographics, this could cause the downfall of an organization due to a lack of organizational commitment (Kirton & Greene, 2016).

When differences are recognized as resources for organizational competitiveness, effective diversity management occurs, resulting in increased organizational health and well-being. Successful approaches to managing diversity among workers may be influenced by the work environment (Findler, Wind, & Mor Barak, 2007).

The feeling of inclusion among diverse company's employees is critical to its productivity and profitability. Individuals who feel a sense of belonging to an organization are more committed and motivated because they believe they are actually a member of the organization.

According to Zalis in a Forbes article, a diverse workforce leads to more creative teams, which boosts a company's bottom line (Zalis, 2017). By focusing on "shared knowledge and expertise on specific problems, they can improve performance by increasing the speed and quality of decisions". When employees are involved and accepted into the workplace, they feel valued and motivated (Olewiler, 2019).

As a result, individuals become more involved in the company, increasing internal confidence. Making employees feel valued relieves their concerns and anxieties, allowing them to work more efficiently.

Indeed, diverse teams find a 60% improvement in decision-making, and a Deloitte analysis from 2013 showed that when employees feel included, innovation increases by 83 percent. The benefits of establishing inclusion and diversity in the workplace include increased overall productivity, creativity, innovation, and motivation, as well as a reduction of anxiety (Olewiler, 2019).

According to some researchers, DEI brings numerous advantages in the workplace, however, other scholars think differently such as Katrinli who believes that even though diversity management has numerous benefits and advantages in terms of worker and workplace well-being, it can also have drawbacks if it is not handled properly and efficiently (Katrinli, 2020).

In the course of this study, we would like to interview sustainability leaders to hear their views and opinions.

Chapter 3 - Methodology

In this chapter, the methodology adopted for this project is presented. The methodology and research method will be introduced in subchapter 3.1 including the different topics investigated. In subchapter 3.2, we will discuss the research steps used to achieve the objectives described as well as define the proposals of this research.

3.1 - Research Method and Thematic Analysis

The research method aimed to answer the research question 'What are the advantages of implementing a CSR strategy within technology firms?'. In this sense, the development of this work was supporting a qualitative methodology.

- Using a qualitative approach, in particular interviews of leaders at Google and Microsoft responsible for DEI & sustainability topics.

It will be used to understand the current situation, future evolution and possible improvements. It will also be used to get an idea of where Google and Microsoft stand compared to other GAFAM.

The goal is to obtain an idea of their current actions, strategy and beliefs. Understand if they truly care about CSR, DEI or if it is imposed on them for various reasons. We would also like to know if these strategies bring any advantages to the company, if yes, what advantages.

Finally, we would like to know how the strategy could be improved according to them, asking what they would change if they had the choice.

Now discussing the methodology, the goal of our research is to look into the reasons for, and especially the benefits of, implementing a CSR strategy inside GAFAM. We would like to know more about what motivates tech companies to implement policies like these, as well as look into the potential advantages that it brings.

The literature review helped us gather some information about the current stage of research, it also enabled us to gain more in-depth understanding of this topic.

We decided to do qualitative research, more specifically using individual interviews, after considering the problem and research questions. We believe this method is the most effective because it allows us to dig deeper into our responses, determine the specific reasons and motives that drive tech firms to include CSR in their strategy, and comprehend the entire mechanism.

We have used a non-probability sampling method known as convenience sampling. We chose respondents that were convenient sources of data for our research. People that worked in the desired field and desired companies.

We have decided to conduct semi-directive interviews to obtain high-quality data focused on a certain goal. As a result, one set of questions will be decided ahead of time, while the remainder will be determined by the outcome of the interview. To complete this study successfully, we needed to first prepare a framework with different questions and categories. Obviously, this is a step-by-step process that will be modified and tailored to each interlocutor. Before beginning the interviews, we began by revising the interview guide by considering several essential questions concerning our problem.

The following are some of the several topics we wanted to investigate:

- Identify what are the advantages of implementing a CSR strategy
- Look for downsides, what are some disadvantages, if any.
- Map and analyze the CSR Strategies of GAFAM
- Identify which activities are value-adding and which are not
- Identify which processes can be improved
- Compare the different strategies
- Identify which is the more advanced / involved company
- Analyse what their future strategy looks like
- What prompted Google and Microsoft to become involved in CSR?
- Evaluate current CSR actions performed by these companies

Regarding the interviews, we chose to speak with directors of diversity and sustainability who work for big tech companies. We were only able to interview two directors.

This could be explained by the fact that the sample population was very specific and extremely difficult to approach. We sent out a lot of requests and two of them have been answered.

Regarding the interviews, they were done exclusively by videoconference because of the current health context. Therefore, we will only use primary data in this study collected during these interviews.

When looking for people to interview, we aimed for the best considering mostly the hierarchical level, responsibility level, seniority and whether the company was part of the GAFAM companies. We interviewed two employees, one from Google, one from Microsoft, their roles were :

- Diversity, Equity and Inclusion Manager at Microsoft
- Director of Sustainability & Innovation EMEA at Google

The second interview was done and recorded through Google Meet, Google's video-communication service. The first interview with the Microsoft employee lasted 30 minutes and was done by regular phone call. The second one lasted about 1 hour. Our qualitative research was essentially based on language, interview transcripts, recordings and interpretations.

Then, we transcribed the interviews and used a **thematic analysis** to collect and analyze data. First, we transcribed the audios, took initial notes. Second, we started coding the data, we highlighted meaningful sections and words of our texts, then tried to separate these words into different codes/categories.

We needed to be thorough at this point, so we looked over the transcript of each interview and marked anything that stood out as pertinent or potentially interesting. We can keep adding new codes as we go through the text, in addition to marking all the phrases and sentences that match these codes.

We identified five different codes : Having genuine intentions ; being early adopters ; caring about people and our future ; limitations of current practices and recommendations ; CSR is generating advantages for companies and people.

Third, we looked at the codes we had created, identified patterns among them and started to look for themes.

Our five codes merged into 3 broader themes that are :

1. Context and motivations
2. Acting with sincerity
3. Gaining advantages from CSR

The limitations code will be discussed in the conclusion and was not considered developed enough to be considered as a theme.

3.2 - Research Steps

3.2.1 - Introduction

Reason for the introduction of these practices and start date

To begin, we will look at the time when the company first became aware of the importance of CSR and started incorporating it into its business strategy, if this is the case. In fact, it's critical to have a general idea about the subject in order to analyse and comprehend its evolution over time. This will allow us to determine if the progression is fast or slow.

After that, we'd like to figure out why these tech giants decided to include these themes into their strategy.

Some businesses do it solely to comply with legal requirements, while others do it because they believe it is right. The reason will have an impact on how businesses operate, and their level of involvement will most likely differ.

Identify what the CSR department look like

Then we'll examine and see whether the tech firm has a specific department to treat CSR, diversity topics in which different salaries are dedicated to researching these issues, or if the employees are dispersed across the organization's departments. This will allow us to gain a better understanding of how the business operates in this regard.

This introductory section aims to spark your interest in the subject by discussing the background of diversity policy implementation and the role it plays inside the organization.

It will also allow us to learn about their definition of CSR and the reasons for implementing such a policy. As a result, we'll be able to determine their level of involvement.

3.2.2 - Major subject

Identify what CSR/DEI actions are implemented to this day

In this section, we will identify what actions have been implemented to support sustainability, diversity, equity and inclusion. This section will help us analyze how diversity / CSR awareness is orchestrated and conveyed within the company. We will examine what types of events are organized, for what reasons, at what period. We will also be able to determine whether training is provided to staff to raise awareness on these subjects. As these companies continue to grow, they have a responsibility to scale their sustainability, diversity, equity, and inclusion initiatives. We will identify how many and what types of initiatives are undertaken.

Analyse their CSR strategies

These tech companies have huge power, with huge power comes great responsibilities. The majority of GAFAM have set really ambitious goals but every strategy is different. In this part, we will look at their strategies from various standpoints. We will take a look at the global strategy and narrow down the scope to look at specific topics such as sustainability, ethics, diversity, inclusion, equity. In this section, our goal is to determine how far companies have progressed in their integration of CSR & diversity. We want to understand where companies stand, what types of diversity topics they are working on, which topics are most advanced and which topics still need to be addressed.

Assess if this comes from a sincere motivation or if it is mainly Green-washing

Over the last few years, we have witnessed the rise of greenwashing practices. Greenwashing is the practice of creating a false impression or providing incorrect information about how a company's products are good for the environment. Greenwashing is when a firm makes an unsubstantiated claim to trick customers into thinking its products are ecologically friendly. It is basically a new method to market your products.

In this part, we will try to evaluate the sincerity of their motivation, the truthfulness of their actions. We will challenge these leaders during interviews and attempt to uncover the real motivations behind that strategy.

3.2.3 - In-depth analysis

Current actions evaluation

The goal of this section was to see if the corporation had put in place any devices that would allow them to assess their practices. In fact, it is critical to conduct a practice evaluation in order to clearly determine where you stand and what you need to do next. Furthermore, this allows him to clearly communicate his commitment to the company's stakeholders.

Determine if CSR Strategies generate advantages and identify what advantages

It is also relevant to look at the perceived benefits by companies to determine whether or not they are convinced of the benefits that CSR & diversity can bring to the workplace.

In addition, each company may perceive different benefits. As we have observed in the literature review, some studies suggested that three categories existed, those who believe that there is a positive correlation between CSR practices and the performance of the company, those who believe that there is a negative correlation between these two variables and finally those who believe in a neutral correlation, it is nor good nor bad for the company's overall performance.

Identify where they position their company compared to other GAFAM in terms of CSR.

After determining whether or not CSR strategies produce advantages, it was interesting to evaluate how they positioned their company compared to other big tech corporations. These solutions will be based both on the interviews and on external sources.

Assess whether they believe their company does enough towards sustainability & DEI

After reviewing the different strategies and the global picture of CSR actions, we assessed whether they thought these companies do enough. GAFAMs mostly focus on one aspect of the environmental crisis which is the climate but tend to forget about others things such as depletion of fishery resources, global warming, the collapse of biodiversity, use of rare metals to manufacture our devices So in this section we evaluated if they did enough to stop the crisis considering the power of Google, Microsoft and large corporations in general and considering the climate crisis that seems almost unstoppable at this point.

3.2.4 - Conclusions

Identify improvement opportunities

After assessing all these variables, we will identify some areas of improvement for each strategy. We tried to identify which actions could lead to greater value and greater impact while staying relevant to the company's strategy. Each strategy can be improved in particular after evaluating the maturity of each subject (diversity, inclusion, diversity, sustainability). The idea is to ask respondents what they would personally do or change to improve the strategy, lead to greater impact and add value to the strategy. We assessed these initiatives and provided recommendations, based on the analysis performed in the previous steps.

Analyze how to implement and execute a good CSR Strategy

To conclude the topic, we asked respondents to provide advice on how to conduct a "good" CSR strategy. The objective here is to gather their views on the key steps that need to be undertaken in order for the strategy to be successful. After analysis of the literature review, it has been identified as the most critical and complex step. This is why it makes sense to identify the key steps necessary to execute such a strategy.

Semi-structured interview guide

Category 1 : Questioning the interest in CSR

1. Can you introduce yourself ?
2. What is your position in the company? What is your role ?
3. How long have you been with the company?
4. According to you, why did Google decide to take an interest in CSR?
5. Is there any Sustainability, DEI department regrouping employees working on these specific topics or is it more spread out ?

Category 2 : Are they backing up their thoughts with actions ?

6. What are some sustainability practices performed by Google ? What is the strategy ? Describe some practices.
7. What does the strategy look like for the future ? (Sust, Equity, Inclusion, Diversity)
8. Do you believe the organization truly cares about CSR or that it is more a way to keep a competitive advantage/we don't have the choice, it is imposed by social media, globalization etc.

Category 3 : Position your company in the competitive landscape

9. Where do you position Google when compared to other GAFAM in terms of sustainability, Ethics, Diversity, Inclusion ? Amazon, Microsoft, Apple, Facebook ?
10. Do you know their strategies ? What do you think about it ? Which is the more advanced / involved company ?

Category 4 : Impact of CSR on corporations and employees

11. Are there any advantages of implementing a CSR Policy within tech firms ?
12. What are these advantages according to you ? Do you perceive/feel them ?

Category 5 : Limitations of current actions

13. How can Google CSR's strategy be improved ?
14. Do you think it's enough or that more should be done towards sustainability ?
15. If you had one thing to change to improve the strategy, what would you do personally?
Something that will lead to greater value, greater impact.
16. Any advice on how to implement and execute a good CSR Strategy ?

Chapter 4 - Analysis of obtained results

4.1 - Context & Motivations

4.1.1 - Analysis of respondents

We were able to exchange with two professionals from two major tech companies : Microsoft and Google.

- The first interlocutor is an Equity, Diversity and Inclusion Manager at Microsoft, so all of her missions are related to these topics.

She has been working at Microsoft for over a year, however she is not yet 100% comfortable with the company's overall structure in relation to diversity and inclusion. However, we were able to draw a lot of important information from this exchange that will help us in this study. The whole interview took place through Google meet and lasted around 30 minutes in total.

- For our second interlocutor, we were extremely fortunate to interview the Director of Sustainability & Innovation EMEA at Google, her name is Jacqueline Pynadath. She authorized us to reveal her name and to share the recording of the interview. Her role is mostly related to sustainability, finding new ways of reducing footprint, leading teams that organize various events around these topics. She also works on innovation; the fact that her role gathers sustainability and innovation tells a lot about Google's vision regarding this topic. The interview lasted about an hour and was extremely rich. We were able to gather a lot of valuable information.

4.1.2 - Context

Microsoft :

Microsoft was founded in 1975 by Bill Gates and Paul Allen, the company has been interested in the subject of diversity since 1985-1990. The first milestones that occurred between these years were : the recruitment of the woman on Board of Directors ; First Diversity Director hired ; One of the 1st to expand the anti-discrimination policy to LGBTQI+ ; Blacks at Microsoft ERG (employee resource group) founded (Microsoft, 2020).

From 1990 to 2000, they progressively showed an interest in inclusion with the foundation of a Women's ERG ; an Asians ERG and an LGBTQI+ ERG (GLEAM). Since then, they have undertaken major actions towards DEI and sustainability. Microsoft has been 100% carbon neutral since 2012. Carbon neutrality refers to achieving net-zero carbon dioxide emissions. This can be accomplished by either balancing carbon dioxide emissions with their removal (typically through carbon offsetting) or by eliminating emissions from society altogether.

Google :

Google was founded on September 4, 1998 by Larry Page and Sergey Brin. In terms of sustainability, Google has been carbon neutral since 2007, it became the first major company to become carbon neutral. Since the company's establishment over 20 years ago, sustainability has been one of their key beliefs, and they have been a leader on climate change since.

They began focusing on finding answers to the long-standing concerns of diversity, equality, and inclusion (DEI) in the workplace a few years after their founding. In 2005, they hired the first Head of Diversity and in 2009, they set the first company-wide goal for diversity, equity, and inclusion.

Both companies have different contexts, Microsoft was created almost 25 years before Google. What catches the attention is that Microsoft has been interested in Diversity pretty early, however they seem to have developed an interest in sustainability pretty late when compared to Google. Google became carbon neutral in 2007 so only 9 years after its creation where Microsoft became carbon neutral 6 years later, in 2012 and 37 years after its foundation.

When we look at the first Diversity Director hired by each company we see that Microsoft hired their first director in 1990 and Google in 2005. Both companies have been concerned by these topics pretty early and both contexts are different.

In the next sections, we will dig more into these strategies, initial motivations and future ambitions.

4.1.3 - Initial motivations & organizational structure

Google :

“Sustainability and Diversity have been two core values at Google since the beginning” (Jacqueline Pynadath, personal communication, 2020). Since the start of the company over 20 years ago, they have been a leader in the fight against climate change. On DEI, Google began focusing on finding the answers to the long-standing concerns of diversity, equality, and inclusion (DEI) in the workplace a few years after its creation.

Today, they publish one of the industry's largest sets of diversity data and openly share their findings with the rest of the globe. According to Jacqueline Pynadath, we “were looking at running our data center (...) in the most sustainable way?” since the very beginning. These topics are not new and have “just grown over time in terms of our focus” (Pynadath, 2021). In our interview, this topic came back pretty often, 8 times to be exact, mentioning the fact that Google has been interested in DEI very early, they questioned themselves and set ambitious goals.

Another focus is circularity, everything is seen from a circularity perspective :

- With pixel phones and nest products using recycled plastic, recycled aluminum.
- On the campuses, recycling, reducing our energy consumption, buying products from the circular economy
- Through the lens of four initiatives, Google collaborated with the Ellen MacArthur Foundation to examine continuing circular economy efforts in Google data centers : Maintain ; Refurbish ; Reuse ; Recycle.

In terms of organizational structure, “Kate Brandt is the global CSO (Chief Sustainability Officer) of Google and has 11 direct reports all working specifically on this topic” (Pynadath, 2021). Most of Alphabet's companies have a sustainability and a diversity department where they have hundreds of employees. Melonie Parker is Chief Diversity Officer and has 12 direct reports which are also working on equity, inclusion, and employee engagement. Almost every Alphabet's company has a person responsible for diversity and inclusion or sustainability, it is the case for the main ones being Google Ads ; Google Cloud ; Youtube ; Android ; Nest and finally Google Maps.

Microsoft :

As per our interviews, we have found that “these [DEI] topics have been taken very seriously by Microsoft from the beginning” (Anonymous Interviewee, personal communication, 2021). This topic has been mentioned 5 times during the interview. The interviewee talked about early belief ; awareness and ambition and believes that “that compared to other companies in the same sector, we are quite advanced and especially in DEI issues” (Anonymous Interviewee, personal communication, 2021).

Microsoft has been involved in diversity and inclusion topics extremely early; it has been part of their values before the 2000s. Microsoft’s commitment has grown gradually over the years. It probably inspired competing companies to do the same in terms of diversity, equity and inclusion. However, if we look at it from a sustainability perspective, they became carbon neutral pretty late compared to Google, 6 years later also because Microsoft is 23 years older than Google. Sustainability is not a core value for Microsoft but has grown over time with the rise of social media, globalization, climate change and global warming. Today, they have set very ambitious goals, which is great for the planet (Microsoft, 2020).

According to our interviewee, Microsoft tries to have the biggest influence possible in the following areas :

- Carbon : they strive to reduce company emissions of carbon dioxide.
- Ecosystem : Microsoft set a goal to reach 60 percent renewable energy in their data centers by 2020
- Water : Microsoft will minimize its water consumption while restoring and expanding water access in water-stressed areas where it operates.
- Waste : The company tries to apply responsible sourcing, recycling, and disposal as much as possible.

Finally, in terms of organizational structure, the Chief Diversity Officer reports directly to Microsoft President and Chief Legal Officer, Brad Smith. Lindsay-Rae McIntyre has been the Chief Diversity officer since July 2018 and also has direct reports (Anonymous Interviewee, personal communication, 2021).

Regarding sustainability, the employee is not solely focused on sustainability but also technology and energy. Scott Harden has been Chief Technology Officer, Energy &

Sustainability since June 2020. Each Microsoft's product (Xbox, Office 365, Microsoft Azure, LinkedIn, ...) has at least one person responsible for these topics. There is one main department at the headquarter in Redmond, in the US, regrouping a whole team focusing on these subjects (Microsoft, 2020).

4.2 - Acting with sincerity

4.2.1 - Diversity, Equity & Inclusion Actions

Throughout our thematic analysis, we identified a second theme showing the genuine intentions of these companies and their concrete actions towards different subtopics. The following actions were discussed during our interviews and attempt to explicit two major codes : having genuine intentions ; caring about people and our future. We had to back up some of our data with recent company reports.

Representation (+ Employees with disabilities)

Google :

"In 2020, Google made some changes in terms of hiring and drove their best year ever for women in tech around the world, as well as Black+ and Latinx+ persons in the United States" (Pynadath, 2021, personal communication). We mentioned this topic multiple times during our interview.

They have incorporated racial fairness into every aspect of their hiring process, Google is increasing access to job opportunities for underrepresented groups in many regions of the world (Google, 2020).

- At Google, 32.5% of global employees are women while 67.5% are men.
- In the US, 4.4% of employees are black
- 42.3% of US Google employees are Asian

As of 2021, 28.1% of women are considered to occupy leadership roles at Google.

- The number of Googlers who have finished a DEI training has quadrupled to 10,000. They helped managers and executives understand their responsibilities and be more inclusive (Pynadath, 2021, personal communication).

- In nations like Brazil, they changed the English language requirements for internships to "preferred" rather than "required" in order to offer more opportunities for underrepresented persons to apply.
- A \$1 million Google grant has supported Black and Latinx teachers, as well as gave materials to make their classrooms more inclusive.
- Through continuous investments in two programs named Code Next (a free computer science education program) and Tech Exchange (a virtual academic program for underrepresented students), Google is fostering the next generation of Black and Latinx tech leaders (Google, 2020).

Microsoft :

In comparison to the previous year, "Microsoft continues to see some gains in representation for women and racial and ethnic minorities" (DEI Manager at Microsoft, personal communication, 2021). However, representation gains among Black and African American employees and Hispanic and Latinx employees were minor, while Native American, Alaska Native, Native Hawaiian, and Pacific Islander employees saw a tiny decline in representation (Microsoft, 2020).

Here are some figures that were given to us after the interview :

- 30.2% of Microsoft employees around the world are women
- In the US, 4.7% of employees black and African
- 34.9% of US Microsoft employees are Asian
- In the U.S, Hispanic and Latinx employees account for 6.4% of employees

From 2016 to 2020, the number of women grew 69.1%.

Regarding employees with disabilities, 13.2% of the 46.1% of US employees who responded to Microsoft's 2020 poll said they have a disability. This equates to 6.1 percent of all Microsoft employees in the United States identifying as disabled.

- Microsoft DigiGirlz programs provide opportunities for middle and high school girls to learn about technology careers, network with Microsoft employees, and participate in hands-on computer and technology workshops (DEI Manager at Microsoft, personal communication, 2021).
- The employee Resource group BAM (Black at Microsoft) conducts the annual Minority Student Day, which encourages students from underrepresented groups to consider a career in technology.

- BAM also gives two \$5000 scholarships to outstanding high school students who want to work in the tech industry.
- Microsoft has an autism hiring program which is a specific program designed for people with autism (DEI Manager at Microsoft, personal communication, 2021).

Equal Pay

Google :

In 2018, Google conducted a study in the UK around equal pay. The median gender pay difference in the United Kingdom is 20% in favor of males, whereas the mean gap is 19%. This represents the pay gap between men and women at Google in the UK, represented as a percentage of average male earnings. Therefore, males still earn more than women in the UK according to this study and there is still some work to be done.

In 2018, Google granted an additional \$9.7 million in adjustments to over 10,000 female Googlers based on these analyses (Google, 2020).

Microsoft :

Employees at Microsoft are paid equally for substantially equivalent work, and they are committed to the principle of equal pay for equal labor (DEI Manager at Microsoft, personal communication, 2021).

In the combined geographies of the United States, Australia, Canada, China, France, Germany, India, Ireland, Israel, Japan, and the United Kingdom, women earn \$1.000 for every \$1.000 earned by males, accounting for 85.7 percent of the entire Microsoft workforce.

As of September 2020, in the US, women receive \$1.001 for every \$1.000 earned by males and all racial and ethnic minority employees earn \$1.006 for every \$1.000 earned by white colleagues (Microsoft, 2020).

Inclusion & ERGs

Google :

According to Jacquelin Pynadath, Google has been stepping up its efforts to guarantee that every employee, particularly those from underrepresented groups, do have a positive experience working at the company. Across the world, 35 000 employees are participating in their Employee Resource Group (Pynadath, 2020).

Over the last couple of years, Google increased its efforts to create a more inclusive workplace :

- “For the second year in a row, Google got a perfect score on the Disability Equality Index for its efforts to include people with disabilities in its workplaces” (Pynadath, personal communication, 2021). The Disability Equality Index is the most widely used metric for measuring disability inclusion.

In addition to that, Disability:IN recognized Google's Disability Alliance ERG as the 2020 Employee Resource Group of the Year.

- The tech company recently created another ERG called Trans at Google, the ERG advocates for employees who are transgender, transsexual, genderqueer, genderfluid, agender, gender variant, intersex, non-binary, and questioning.
- Another huge employee resource group is Women@Google, which advocates for gender equality. Women@Google is Google's largest global employee network, dedicated to empowering all women at the company by connecting, developing, and keeping female talent and fostering an inclusive workplace (Pynadath, 2020).

Microsoft :

Microsoft released their Inclusion Index for the first time in 2019, a measure of employee sentiment on variables like authenticity, belonging, and conviction in Microsoft's commitment to diversity. Their survey showed that 88% of employees reported positive sentiments which is the same result as 2019.

A short Inclusion survey is sent out to a random sample of employees every day. Microsoft has used these techniques to learn indicators of specific inclusion attitudes, and its data has enabled them in identifying potential opportunities for improving networks and collaboration (Microsoft, 2020).

In the last 5 years, Microsoft has led a couple of actions in favor of inclusion :

- Inclusive Design : They developed Inclusive Design, a methodology that allows and draws on the whole range of human diversity while also helping in the inclusion and learning from people with various perspectives.
- They created a Military ERG : The ERG advocates for current and past military personnel, spouses, and supporters. The organization collaborates with an academy to deliver key technology career skills to transitioning service members and veterans.

- They also created the Indigenous ERG : The ERG, which is Microsoft's ninth and newest employee resource group, aims to honor, share, and celebrate Indigenous cultures both within and beyond the company.

Trainings

Google :

Almost 10 years ago, Google launched its Unconscious Bias training. Its goal is to make people aware of their implicit biases, provide them with skills to change their unconscious thought processes, and eventually abolish discriminatory behavior. “In 2013, it was completed by 50% of employees around the world. In 2020, it was completed by 84% of Google’s global workforce” (Pynadath, personal communication, 2021).

- The number of Googlers who have completed their diversity, equity and inclusion training has considerably increased
- In addition, Google created a number of worldwide racial equity education programs for all employees and included DEI (diversity, equity and inclusion) into its flagship training programs.

For the last few years, every new hire has gone through a DEI training to understand that everyone has a responsibility to play in creating a culture of respect and belonging right from the start. As a consequence, 97 percent of participants said they felt more comfortable describing how diversity and inclusion help Google employees succeed (Google, 2020).

Microsoft :

According to out interviewee, Microsoft considered it was essential to invest a lot into training to foster their culture of inclusion even more and created educational programs for racial and ethnic minorities, women, and individuals with disabilities that include skills training, mentoring, and scholarships. Also, the Microsoft Software and Systems Academy (MSSA) assisted service members and veterans in transitioning to civilian life. Over 2,300 people have graduated from the program since it began (DEI Manager at Microsoft, 2021, personal communication).

4.2.2 - Sustainability

Carbon

Google :

Throughout this interview, Jacqueline mentioned this topic over 10 times, it shows how important it is for the company. Google claimed to have put in a lot of effort to reduce its carbon footprint. It all started in 2007, when Google became the first firm to go carbon neutral, meaning they offset all of the carbon produced by their operations.

They made Google data centers among the most energy-efficient in the world in the process. They became the first company of this size to use 100% of renewable energy to meet their yearly electricity demand in 2017. Google is now the world's largest business buyer of renewable energy on an annual basis (Google, 2020).

- In 2019, they made the biggest corporate purchase of renewable energy in history. They bought 1600 megawatt (MW) which increased their portfolio of wind and solar agreements to 5500 MW in total. It is the equivalent of a million photovoltaic panels (Pynadath, 2021, personal communication).
- They use their own software and artificial intelligence to optimize clean energy. When the sun shines and the wind blows, Google's data centers work harder in order to maximize the use of renewable energy.
- Since 2010, Google has committed to invest over \$2.5 billion in renewable energy projects with a total capacity of 3.7 Gigawatts (GW).

Google's energy journey

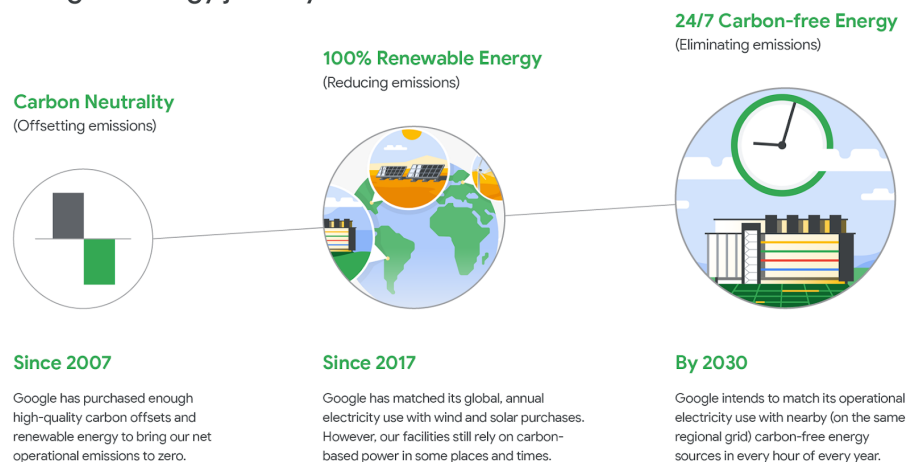


Figure 1 - Google's energy journey (Google Sustainability Website)

Microsoft :

Microsoft has stayed carbon neutral since 2012 and are actively working to find new ways to reduce their impact. They are one of the largest purchasers of renewable energy. Unlike Google, they have not yet been able to use 100% of renewable energy to match their yearly electricity demand.

- In 2020, they purchased 500MW of renewable energy in the US, the agreement is mainly composed of solar panels. Microsoft said that it had bought around 1.9 gigawatts of renewable energy prior to this new arrangement. Hence, as of 2020, their portfolio of renewable energy represents around 2400MW.
- Microsoft improved energy efficiency in data centers. To measure, increase efficiency and maximize the use of renewable energy, they utilize a specific calculation and power usage effectiveness. When compared to on-premises data centers, the Microsoft cloud has tremendous energy and carbon emission reduction potential, according to a paper published in 2018. These improvements, which are up to 93 percent more energy-efficient and up to 98 percent more carbon-efficient.
- One of their priorities is also to “help and support local communities with programs to reduce local air pollution, improve air quality, and cut carbon emissions” (DEI Manager at Microsoft, 2021, personal communication).

Circularity

A circular economy is designed to be restorative and regenerative, to keep products, components, and materials at their maximum utility and worth at all times.

Google :

Google applies circular economy to their data centers. Four steps lead to that :

- Maintain / Prolong : The servers' life expectancy is extended thanks to Google's data center repairs. As servers fail and require repairs, damaged parts are replaced with refurbished parts, allowing parts to be used for longer periods of time. In 2015, refurbished inventory accounted for 75% of all components used in their data centers.
- Refurbish / Remanufacture : Once servers from data centers are dismantled and removed, they are sent back to the central hub so that they can extract the still operational parts and be reused.

- Reuse / Redistribute : Every reuse part is utilized and they redistribute any excess component inventory. They resold over 2 million units onto the secondary market in 2015, allowing other firms to utilize them.
- Recycle : All data center material, including electronic equipment that exits Google's data centers, is recycled to the maximum extent possible (Brandt, 2016).

They have also done circular efforts when creating workplaces ; reducing food waste and using recycled plastic, aluminum to build electronic products such as Google pixel phones, google nest speakers (Google, 2020). According to Jacqueline, circularity is a major pillar, “nest devices are made 100% with recycled materials, there is a big push to get plastic out of our environment” (Pynadath, 2021)

Microsoft :

The U.S tech company headquartered in Redmond is also concerned about the circular economy and applies it to its data centers with the newly created Microsoft Circular Centers. In 2019, 74% of servers or parts were reused; it increased 10% in 2020 to reach 84% of all servers or parts reused (Microsoft, 2020).

- To promote the development of a circular economy, Microsoft invested \$30 million in Closed Loop Partners' funds. Closed Loop Partners is a circular economy-focused private equity firm.
- In 2020, they diverted over 60,000 metric tons of solid waste from landfills and incineration.

Microsoft also applies it to its electronic products, particularly the Surfaces. They are using recyclable products as much as possible for the product itself as well as the packaging. Their packaging portfolio had an 88 percent recyclability rate and 7.7% plastic content. Finally, the Surface Pro X and Surface Book 3 both received a 95 percent recyclability rating in Microsoft's test (Microsoft, 2020).

Water & Waste

Google :

Water is a top priority as well as waste. They are struggling to use water more efficiently and incorporate circularity. They have performed a couple of sustainable water management initiatives :

- In 2019, Google reduced its potable water intensity by 6.5 percent avoiding the consumption of more than 85 million liters (22 million gallons) of potable water.
- Google has tracked pre-consumer food waste in their cafés worldwide since 2014, preventing over 4.2 million kilograms (9.2 million pounds) of waste.
- In 2019, they achieved a landfill diversion rate of 71 percent for waste from their global workplaces.
- Wherever possible, they deploy innovative cooling options in their data centers, such as seawater in Finland and industrial canal water in Belgium.
- They diverted 90% of waste from its worldwide data center operations from landfills in 2019 (Google, 2020).

Microsoft :

With its partners, Microsoft is taking steps to consume less water and produce less waste. They are notably utilizing their cloud and machine learning to drive these changes. They seem really involved in those areas.

As an example, Microsoft has financed 20 water replenishment projects to date. The goal of water replenishment is to return water to the ecosystem from which it was taken or sourced.

- In 2020, 10,500 employees participated in Eco Challenges to reduce their personal waste footprints.
- Datacenters in Dublin, Ireland, and Boydton, Virginia, have received Zero Waste Certification
- Microsoft's main office Puget Sound has been zero waste certified since 2016.

4.3 - Future strategy & ambitions

Google :

The company has huge ambitions for the future and Google is very transparent about it. More than ever, those companies realize how much power and responsibilities they have towards CSR. Here are some of the most significant goals Google set for the coming years (Google, 2020) :

- By 2030, Google aims to be the “first major company to operate carbon-free 24/7, meaning that the whole organization will run without emitting any carbon dioxide 24 hours per day and 7 days a week, even at night times” (Pynadath, 2021). This goal is extremely ambitious since you cannot rely on solar energy at night and must then find other ways to operate without carbon in absolutely all their data centers across the world.
- By 2030, 5 GW of new carbon-free electricity will be available in manufacturing locations. In many parts of the world, including some of Google's main manufacturing regions, carbon-free energy is tough to obtain. Google is expanding on its prior investment to bring a total of five gigawatts online over the next ten years with the help of wind, solar, and other clean energies.
- They wish to help over 500 cities to reduce 1 gigaton of carbon emissions annually by 2030.
- By incorporating new sustainability features directly into Google's core products, they aim to help a billion people each year minimize their environmental footprint.
- Google aims to increase the representation of underrepresented groups by 30% by 2025
- They set the objective of increasing hiring in cities that support a great quality of life for Black Googlers around the world.

Google wants to do more than just eliminate emissions from its own operations; they want to make it possible for others to do the same. They'll share technology, methods, and funds to assist organizations all across the world in making the shift to carbon-free, robust systems (Pynadath, 2021).

Microsoft :

This other tech giant also has massive goals for the future. Through its sustainable business practices and cloud-enabled technologies, Microsoft aims to promote global sustainable development and low-carbon business practices.

- Microsoft has committed to be carbon negative by 2030. According to Compensate, “You are carbon negative if the amount of CO₂ emissions you remove from the atmosphere is bigger than the amount of CO₂ emissions you put into the atmosphere. Your impact is positive, meaning you’re actively doing something to better the climate.” It means that you still emit CO₂, even though you remove more CO₂ than what you emit. Google met this goal in 2017.
- Microsoft is building a Planetary Computer, it is a multi-petabyte repository of worldwide environmental data. It will enable users to respond to global inquiries about the data, as well as better comprehend the ecosystem around them today and monitor climate and human behavior implications (DEI Manager at Microsoft, 2021, personal communication).
- They aim to be water-positive by 2030 meaning they will replenish more water than they use by putting back more water in basins than their worldwide water consumption. It is a very ambitious goal and Google has not yet mentioned anything about such an initiative.
- They also aim to be Zero waste by 2030, they will reduce nearly as much waste as they generate while reusing, repurposing or recycling, compost, electronics, etc (DEI Manager at Microsoft, 2021, personal communication).

To this date, Google’s strategy seems to be mainly focused on climate whereas Microsoft’s is more diversified. Microsoft’s strategy measures up to its ambitions and will hopefully succeed in meeting these ambitious goals (Microsoft, 2020).

4.4 - Advantages

As we have seen, both companies are really active and have set very ambitious goals. We also understand that if they invest that much into DEI and sustainability it also means that they benefit from it in one way or another.

All the actions carried out in terms of inclusion and diversity are useful for companies on different points. Both interviewees are convinced of the benefits of CSR strategies in business and they mentioned several of them to us. Using the data collected, we were able to identify dozens of advantages. These can be divided into two categories : external benefits to the company and internal benefits.

Internal benefits

- happier employees : the respect for individuals and differences promotes the well-being of employees, they feel accepted and fully integrated within the company which increases their happiness at work (Pynadath, 2021)
- lower turnover : people are happier and hence tend to stay longer
- increased efficiency & high employee engagement : if an employee feels included and respected in the company, they will tend to be more committed, which helps their productivity (DEI Manager at Microsoft, 2021)
- lower operating costs : for instance, companies spend less money on recruitment costs, hire fewer recruiters (Pynadath, 2021)
- more innovative : the fact of being able to confront different points of view allows for further reflection and the collection of different opinions
- increased sales revenue : sustainability becomes a value proposition, when selling cloud products, customers care about the impact your data centers have on the environment

External benefits

- better employee attraction (Pynadath, 2021)
- Attracting investors : investors really care about this and if you do well they might invest in you, if you don't, then they have the power to hurt the company (Pynadath, 2021)
- attraction and retention of customers and prospects : customers give more importance to CSR and sustainability than ever. They want to purchase clean/green products.
- better corporate reputation and brand image (Pynadath, 2021)

- Avoiding legal actions / government regulations : governments are lowering the bar more and more and you don't want governments to take legal action against you (DEI Manager at Microsoft, 2021)

Most of our findings analyzed in Chapter 2 end up being accurate for these two companies as well. There are advantages of implementing a CSR strategy within large technology firm according to our findings.

Chapter 5 - Conclusion

To put our work in perspective, it is worth recalling the path we took in this study. We decided to look at the topic of CSR with a focus on diversity, equity, inclusion (DEI) and sustainability. Our society is increasingly diverse, the world is increasingly global and open. At the same time, we are going through an unprecedented climate crisis. It is therefore crucial for companies to take into account these new challenges and integrate them into their strategy.

During this study, we aimed to answer the research question : 'What are the advantages of implementing a CSR strategy within technology firms ?'. Some of the advice we received from the technology companies we interviewed are in line with the theoretical contributions discussed in the first part of this report.

Hence, as suggested by Nurn and Tan (2010), CSR leads to improved corporate performance and generates benefits (lower turnover, employee attraction, increased efficiency). Another study from Juan Andres Bernal-Conesa in 2016 also supports our findings. We can observe clear empirical evidence of the impact of CSR strategy on technology company economic success.

Each company has a different level of involvement as well as a different strategy. Some companies are more focused on DEI, some others are more focused on climate or water consumption for example. In any case, these companies do not only take action because of the environmental crisis. They perceive major advantages from it whether they are internal or external.

One new advantage I would like to highlight in this conclusion is the fact that CSR strategies become progressively value propositions. The more you are 'green' and invest in CSR, the more you will generate sales in most cases. Customers are more aware now of digitalization and are gradually changing their habits.

To answer the research question clearly, yes, CSR strategies within technological firms generate advantages and some of them are : lower recruitment turnover ; happier employees ; increased efficiency ; increased sales revenue ; better attraction of employees, customers and investors and avoid legal actions and regulations.

The case study chapter allowed us to better understand the actions, the involvement and the areas of focus of the two companies.

Both companies are really active in Corporate Social Responsibility, we have observed that Microsoft really is involved in Diversity, Equity and Inclusion, they are also really active in sustainability but share less ambitious goals than Google. We understood from the interview and the diverse reports that they are mostly focused on the future. They shared with us dozens of objectives for the coming years, decades. On the other hand, it was not easy to find present and past actions that they performed.

From our research, we have found that Google is extremely active in sustainability and in reducing its carbon footprint in particular. They are, to this date, the greenest GAFAM and are the only company of this size that is committed to being zero carbon 24/7 by 2030. On the other hand, while Diversity, Equity, Inclusion is extremely important for them, it was observed that they were a bit behind compared to Microsoft. One example of that is equal pay, it is not yet official that women and men are paid equally at Google. If this is the case, they should make it official.

6.1 - Recommendations

We are in the middle of an environmental crisis, we all have a responsibility and must help solve this crisis, but when we look at the size, the influence of these huge mastodons that are probably the most powerful and influential companies in the world, we realize that they must not only fight to cover their climate footprint but also inspire other companies, help local communities, help the world to take action.

We want to advise Google to continue its efforts toward carbon reduction and invest more in other pillars of the crisis. They should strive to address resource depletion, global warming, the collapse of biodiversity, use of rare metals to manufacture our devices.

Another recommendation is to use their influence to help people/companies reduce their impact on the environment. Google Cloud is Google's suite of cloud computing services, they should use their capabilities to help all of their customers reduce their environmental impact. They have already done this with a few customers but should try to find a way to help all these large corporations reduce their impact. If they manage to apply this recommendation, their

impact will be enormous in the sense that they not only take care of their impact but also help reduce the impact of the biggest corporations around the globe.

Regarding Diversity, Equity and Inclusion, I would suggest that Google leaders commit to equal pay among men and women. They should do a worldwide assessment and evaluate if there are any disparities among men and women.

Microsoft has also done a great job, however, it feels like they could do more in terms of carbon reduction. They are pretty far from Google in terms of objective and could have committed to an even more ambitious goal.

They can also try to use their cloud technologies to reduce the environmental impact of their customers. As of the end of August 2021, we just learned that a leak was discovered exposing the databases of thousands of customers. I believe this makes sense to recommend Microsoft to invest massively in cybersecurity as leaking customers' data is not really ethical and responsible. Of course, this could happen to most companies but this shows that something must be done.

Finally, it is important to collect the opinions and expectations of employees. Indeed, each company must build its diversity policy taking into account its specificities, its employees, its culture and the values it promotes. The employees' point of view is essential, they are the added value of each company.

They need an environment that is great for their personal development and fulfillment in order to be fully invested and productive. The actions that are deployed concern them directly, their satisfaction is therefore essential. Especially since this contributes to strengthening their sense of belonging. I suggest that both companies gather their employees' opinions on a regular basis. The surveys or interviews could be about the DEI & sustainability strategies and could gather employees' insights on how they feel about it or what they would improve.

6.2 - Limitations & suggestions for future research

After conducting this research, it is appropriate to write a summary of the limitations encountered during the study and to reflect on future research approaches that may be relevant. We have encountered various limitations that constitute weaknesses in our work and which could be compensated by other research related to the subject.

First of all, in order to address our questions more broadly, we would have liked to interview a larger number of diversity and sustainability managers/directors. Especially since our interviewees came from only two tech firms. Our conclusions cannot therefore be applied to all the GAFAMs. On the other hand, they can be applied, in a way, to large tech companies, because of the structure that is similar in size.

Therefore, if we had had more time, it would have been interesting to study the same issues in smaller technology companies in order to observe the deployment of this type of practice in different structures. It would be relevant to question the implementation of a CSR strategy in these companies in order to determine the path through which they go and the benefits they perceive.

As for the questions asked, we would have liked to have more details on several points: the disadvantages of CSR strategies, the overall budget allocated for each action, the number of communications made on the subject, etc. However, some of the questions are strategic and cannot be communicated.

In this study, we chose to focus on the benefits of CSR. In another study, it might be relevant to look at the obstacles to CSR. This could lead to recommendations for companies that are having difficulty implementing DEI and sustainability strategies for a variety of reasons.

The target we have chosen, namely large technology companies, is quite limited. To compare different sectors of activity, our study would have deserved to look at other types of companies. Thus, we could have identified differences that exist regarding the importance of the subject, the way it is deployed and the advantages.

Finally, in the future, it might be relevant to conduct a study by interviewing employees from different companies in order to gather their opinions on the practices developed for inclusion, diversity and sustainability. This could give different companies initiatives they appreciate and actions that could be beneficial to ensure a pleasant work environment.

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