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## How the Process of the CSR Activities Works On Private Hospitals: Case Study from Strategic Perspective

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### Abstract

The phenomenon of corporate social responsibility “CSR” has stimulated lots of debates and disagreement among the business scholars. One of the most howling sounds comes from strategy and CSR thinkers. Strategic thinkers of this debate believe that CSR is not only an accountability action but also it is countability action. Due to this countability action heavily based on profit, scholar of strategy field stated that the phenomenon of CSR and the result of its activities should be revised by strategic thinking lens. To this end in this study we examine the CSR activities, especially philanthropy activities (sports, art sponsorships etc.) from strategy perspectives. And the question of this study is “How the process of the strategic CSR activities works on private hospitals?” In the study private hospitals and their CSR activity reports used as the cases of the study. We make qualitative content analysis and the documents in this study are analyzed with qualitative analysis software (MAXQDA).

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### 1. Introduction/Theoretical Background

As debated Polonsky and Jevons’ study (2009: 329) there is extensive discussion in the literature of the benefits to firms and brands of being socially responsible. According to them these responsibilities are composed of 6 dimensions which are improved financial performance, contributing to market value, a more general positive impact on societal stakeholders, building a connection with consumers, improving product quality and even internal benefits such as increases in employee commitment and reduced employee turnover.

There is a fact that business society exponentially desire to integrate CSR activities into their strategic plans. Although executives find it hard, if not impossible, to justify charitable expenditures in terms of bottom-line benefit (Porter and Kramer, 2002: 493). This situation has led many companies to seek to be more strategic in their philanthropy (Porter and Kramer, 2002: 493). To this end many firms commence their own strategic CSR

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activities such as Acıbadem Hospitals' sports sponsorships, or Viko's for a bright future energy efficiency in school projects in Turkey. These activities are the indicator of the strategic importance of this phenomenon among the firms.

*"Being socially responsible is of course, important in itself, but firms must also make a conscious decision about the degree to which they then leverage their CSR activities, thus translating doing good into strategic benefit. In this way firms move to a situation where they synergistically "use organizational core competencies and resources to address key stakeholders interests and to achieve both organizational and social benefits (McAlister and Ferrell, 2002, p. 690)." Therefore, CSR becomes a strategic branding tool, but only when communicated with stakeholders (Morsing, 2006)," (as cited in Polonsky and Jevons, 2009: 328).*

Developing a clearly defined corporate CSR identity is not simple and controversial but from the strategy and sectoral perspective to understand "why" and "how" firms select their philanthropic CSR activities could also contribute significant effort of strategic CSR activities in literature. What is clear is that CSR is holding a range of issues and strategic thinking and acting is one of those. CSR is not only an accountability action but also it is countability action. In the literature scholars have made lots of debates about this issue ( eg: Polonsky and Jevons, 2009; Porter and Kramer, 2002; Chandler, 2015; Burke and Logsdon, 1996 ). Most of these debates are about on relationship between socially responsible behaviour and financial performance, but due to the lack of empirical support, these debates take weak and insufficient acceptance and support in the field

In our study we aimed to contribute the literature with the way of examining "which CSR programmes can support and increase strategic benefits of the organization?". To this end in this study we examine the CSR activities, especially philanthropy activities ( sports, art sponsorships etc.) from strategy perspectives. And the question of this study is "How the process of the strategic CSR activities works on firms?". In this sense philanthropy activities of the private hospitals' and their CSR activity reports used as the cases of the study. Through the specific sectoral selection, which is private hospital, we aimed to contribute with the empirical support to the literature.

We made qualitative content analysis and the documents in this study are analyzed with qualitative analysis software (MAXQDA). In the following section CSR is briefly presented. And then relationship between CSR and strategy is discussed. Next the research method of the study is presented. Finally, we discuss our findings and their contributions in the research context.

## 2. Corporate Social Responsibility

Academic thinking about corporate social responsibility (CSR), variously termed corporate citizenship, corporate responsibility, corporate social performance, business citizenship, and corporate citizenship, as well as business ethics, stakeholder management (Waddock, 2004: 8). What does it mean for a corporation to be socially responsible? Academics and practitioners have been striving to establish and agreed-upon definition of this concept for 30 years ( Carroll, 1991: 39). Among the myriad definition of this phenomenon in this study we took the expound of European commission about CSR.

CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (European Commission, 2012: 7). CSR is a set of management practices that ensures the company maximizes the positive impacts of its operations on society or "operating in a manner that meets and even exceeds the legal, ethical, commercial and public expectations that society has of business" (BSR, 2001; Jamali and Mirshak: 2007: 244). The literature on corporate social responsibility has identified four types of responsibilities: *economic, legal, ethical, and discretionary/ philanthropy* (Carroll, 1979; Lewin et al. 1995; Wartick and Cochran 1985; Wood 1991).

- **Economic Responsibilities:** Before it was anything else, the business organization was the basic economic unit in our society. As such, its principal role was to produce goods and services that consumers needed and wanted and to make an acceptable *profit* in the process. At some point the idea of the profit motive got transformed into a notion of maximum profits, and this has been an enduring value ever since. All other business responsibilities are predicated upon the economic responsibility of the firm, because without it the others become moot considerations (Carroll, 1991: 40-41). From this point economic responsibilities include the obligations to be productive, to be profitable, and to meet consumption needs (Aupperle, 1982: 55).
- **Legal Responsibilities:** Legal responsibilities require that businesses fulfill their economic mission within the framework of legal requirements (Maignan and Ferrell, 2000: 284). Society has not only sanctioned business to operate according to the profit motive; at the same time business is expected to comply with the laws and regulations promulgated by federal, state, and local governments as the ground rules under which business must operate. As a partial fulfillment of the "social contract"

between business and society, firms are expected to pursue their economic missions within the framework of the law (Carroll, 1991: 41).

- **Ethical Responsibilities:** Ethical responsibilities concern society's expectation that businesses follow established moral standards (Maignan and Ferrell, 2001: 39). Although economic and legal responsibilities embody ethical norms about fairness and justice, ethical responsibilities embrace those activities and practices that are expected or prohibited by societal members even though they are not codified into law. Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights (Carroll, 1991: 41).
- **Philanthropic/Discretionary Responsibilities:** Philanthropy is commonly believed to be a desire to help humankind through acts of charity, whether done by private citizens, foundations, or corporations (Carroll, 1998: 5). Philanthropic giving, frequently manifested through corporate contributions, is an activity that many in the business community loosely equate with corporate citizenship. That is, good corporate citizens “give back” to the communities in which they reside or maintain offices (Carroll, 1998: 5).

### 2.1. Relationship between CSR and Strategy

As stated in Maignan and Ferrell's study (2001: 37) most of the past researches have focused on limited aspects of CSR. In their study these debates are mainly concentrated on 3 fields which are *the protection of the environment, the establishment of ethical standards* and *legal responsibilities*. But we believe that, from the point of more comprehensive/ complementary understanding, firms and their CSR activities should be critically reviewed by strategic management.

Porter and Kramer assert that in their study *the most common corporate response has been neither strategic nor operational but cosmetic: public relations and media campaigns, the centerpieces of which are often glossy CSR reports that showcase companies' social and environmental good deeds* (Porter and Kramer, 2002: 521). Also these two authors stated that the four schools of thoughts which are *moral obligation, sustainability, license to operate, and reputation*, share the same weakness. This weakness focuses on the tension between business and society rather than on their interdependence. In their study they emphasized a symbiotic relationship between these two dimensions. Development of this symbiotic relationship is based on mutual reinforcing. That means these two dimensions, which are *the success of the company and the success of the community*, and their relationships feed each other. According to them “*typically, the more closely tied a social issue is to the company's business, the greater the opportunity to leverage the firm's resources and capabilities, and benefit society* (Porter and Kramer, 2002: 534)”. They stated that in their study CSR will become increasingly important to competitive success.

According to Chandler (2015):

“ *if any money is being spent by the firm on areas that are not directly related to core competencies, it is likely not the most efficient use of that money. If, however, the main justification for an expenditure is brand awareness and the firm feels there is value in being associated with a particular charity or good cause (in other words, if the values underpinning the cause align with those of the firm's stakeholders), then that investment should be made. If, however, there are other business-related reasons for the firm to donate money to a specific cause, then responsibility for that decision should lie with the relevant functional area—it should be part of the firm's core. Functions so that the relevant expertise can be applied for optimal, value added effect* (Chandler, 2015: 10.”

Burke and Logsdon in their study examined that social responsibility programmes which create strategic benefits for firms. In this context they identified five strategy dimensions which help to assess the value created for the firm by CSR programmes: *centrality, specificity, proactivity, voluntarism and visibility* (Burke and Logsdon, 1996: 495).

- **Centrality:** Centrality is a measure of the closeness of fit between a CSR policy or programme and the firm's mission and objectives (Burke and Logsdon, 1996: 496).
- **Specificity:** Specificity refers to the firm's ability to capture or internalize the benefits of a CSR programme, rather than simply creating collective goods which can be shared by others in the industry, community or society at large. Ability to capture private benefits by the firm (Burke and Logsdon, 1996: 497).

- **Proactivity:** Degree to which program is planned in anticipation of emerging social trends and in the absence of crisis (Burke and Logsdon, 1996: 497). Proactivity reflects the degree to which behavior is planned in anticipation of emerging economic, technological, social or political trends and in the absence of crisis conditions. Proactivity has long been identified by business strategists as an important characteristic of planning and scanning systems (Burke and Logsdon, 1996: 498).
- **Voluntarism:** The scope for discretionary decision-making and the lack of externally imposed compliance requirements. (Burke and Logsdon, 1996: 497). Voluntarism indicates the scope of discretionary decision-making by the firm and the absence of externally imposed compliance requirements. Voluntarism is closely linked to proactivity, especially to the extent that it presumes the absence of regulatory or other mandates. In general, philanthropic contributions are assumed to be voluntary-although executives are often subject to social network pressure to contribute to favorite charities (Burke and Logsdon, 1996: 498).
- **Visibility:** Observable, recognizable credit by internal and/or external stakeholders for the firm (Burke and Logsdon, 1996: 497).

In this study as well as Porter and Kramer's (2002), Chandler's (2015) theoretical back grounds we used Burke and Logsdon's study as our theoretical lens and analysis tool. We adopted these dimensions as qualitative analysis tool for our study. And we analyzed strategic philanthropic actions of firms with these tools.

### 3. Methodology

According to the research objective mentioned above, in this study we used qualitative study method. As a research strategy, the case study is used in many situations to contribute to our knowledge of individual, group, organizational, social, political, and related phenomena (Yin, 2003: 1). In the case study method, surveyor use questionnaire, interview, observation and document analysis process (Altunışık et. al., 2010: 66). In this study we made qualitative content analyzes. In the analyzing process as we have reached the literal replication number, we chose 8 firms as the cases of our study. According to the Yin (2003) :

*"Replication, not sampling logic, for multiple-case studies. The replication logic is analogous to that used in multiple experiments (see Hersen & Barlow, 1976). For example, upon uncovering a significant finding from a single experiment, the immediate research goal would be to replicate this finding by conducting a second, third, and even more experiments. Some of the replications might have attempted to duplicate the exact conditions of the original experiment. Other replications might have altered one or two experimental conditions considered irrelevant to the original findings, to see whether the finding could still be duplicated. Only with such replications would be original finding be considered robust and worthy of continued investigation or interpretation. The logic underlying the use of multiple-case is the same. Each case must be carefully selected so that it either (a) predicts similar results (a literal replication) or (b) predicts contrasting results but for predictable reasons ( a theoretical replication). The ability to conduct 6 or 10 case studies, arranged effectively within a multiple-case design, is analogous to the ability to conduct 6 to 10 experiments on related topics; a few cases (2 or 3) would be literal replications. Whereas a few other cases ( 4 or 6) might be designed to pursue two different patterns of theoretical replication Yin (2003: 47)."*

In this context we will examine the CSR activities, especially philanthropy activities (sports, art sponsorships etc.) of these firms. To this end the CSR Report of the companies and companies' websites are collected as the datum of the study.

The definitions about CSR and strategy which are taken from related literature (Carroll, 1979; Aupperle, 1982; Wartick and Cochran, 1985; Wood 1991; Carroll, 1991; Lewin et al. 1995; Maignan and Ferrell, 2000), and the main characteristics about social responsibility programmes which create strategic benefits for firms, which is used in the Burke and Logsdon's (1996) study, are used as conceptual tools to shape analyzing codes and categories in our study. Above in the *corporate social responsibility and relationship between CSR and strategy* section clearly we have defined the main items of the research. In this sense we created 5 main categories and their codes to analyze to documents; *i) Visibility:* internality of CSR activity, separate web page segment, and outside the web page. *ii) Centrality:* Mission, objectives, CSR policy, and stakeholders. *iii) Voluntary in CSR field:* sports, art and culture, education, environment, societal, and health. *iv) Sprecifity:* Collaboration with sports clubs, and orientation of specific field in CSR activities. *v) Stakeholder statement: Holding Stakeholder Statement "implicit and explicit holding stakeholder statement", Firm Management Stakeholder Statement "implicit and explicit firm stakeholder statement", Bilateral Stakeholder Statement "implicit and explicit bilateral stakeholder statement".* As you read in the list the title of the main categories come from the CSR and Strategy literature and their code derived from their definitions and documents. We won't repeat their identification in methodology section once again. All these items constitute the thematic classification of the content analysis. Below in the visual map we gave the categories (themes) and codes of our

study. In this context categories can be seen at a low level of abstraction, in which case they function as descriptive labels. For example, references to ‘anxiety’, ‘anger’ and ‘pity’ can be grouped together under the category heading of ‘emotions’ (Willig, 2008: 35). Also in this study these conceptual tools will be used as a theoretical lens to interpret our findings. In the qualitative content analysis we followed both deductive and inductive strategies. Due to our conceptual tools, we followed deductive strategy in the content analysis, and we have some pre-codes and themes. At the same time we used inductive strategy as we built new codes and themes in the analyzing process, due to the open coding method (in vivo coding). These new themes and codes which created with in-vivo codes: Holding Stakeholder Statement “implicit and explicit holding stakeholder statement”, Firm Management Stakeholder Statement “implicit and explicit firm stakeholder statement”, Bilateral Stakeholder Statement “implicit and explicit bilateral stakeholder statement”.

The datum gained from documents are analyzed with qualitative analysis software (MAXQDA). Through the software coding and analyzing process of the qualitative content analysis is made easily. Also this software gave some other advantages to the analyzer, such as monitoring and controlling the data easily, and the opportunity to add new codes or remove existing codes.

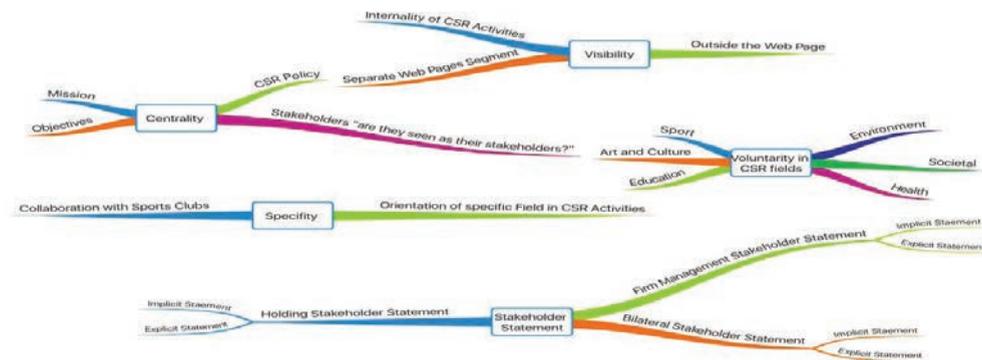


Figure 1: Visual Map of the Category and Codes

#### 4. General View of the Analysis

In this section we gave the general view of our analysis with MAXQDA tables. Below in the figure rows are the codes of the study which are derived from literature (Burke and Logsdon, 1996; Carroll, 1979; Lewin et al. 1995; Wartick and Cochran 1985; Wood 1991) and documents. Columns are the cases of the study. Our analyzing tool for content analysis is composed of 5 main categories which are *visibility*, *centrality in CSR*, *stakeholder statement* “*holding stakeholder statement*, *firm stakeholder statement*, *bilateral stakeholder statement*”, *specificity*, and *voluntarily in CSR field*.

As you see in the figure some colored boxes are bigger than the other boxes. The reason of this situation is linked with the density and emphasis of the sentences which related with the code statements. Longer and highly sequenced sentences have the bigger box shape in the analyzing table.

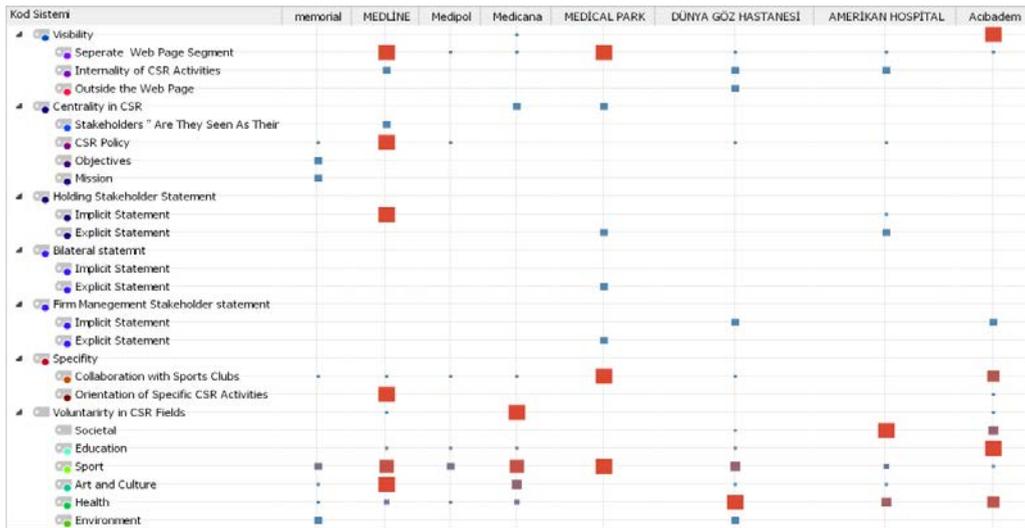


Figure 2: General View of the Content Analysis

4.1. Discussion of Results

Below in figure 2, we coded cases’ CSR activities as their visibility on the internet and we used 3 codes which are *separate web page segment*, *internality of CSR activities*, and *outside the web page*. We made this classification because we wanted to see the distribution of the visibility of CSR activities among the cases and whether is there any important distinction among the cases of CSR activities. And how they reflect the importance of their CSR activities on their websites? Except for one case all cases have separate web page segment about their CSR activity. One case has external web page about their CSR activities. Because this case has a charity institution with the same name of its firm “world eye hospital and world eye foundation”. Also this firm and two other firms internally mentioned their CSR activities in the news section of their firm web pages. Some of the firms belong to holdings, except for their main web pages additionally they have separate web page segment about their CSR activities. And this situation increase the separate web page segment of firm in visibility category. This visibility category show that all firms give importance of their CSR activities on the internet. Below in figure 3, 4, 5, 6, and 7 we gave the graphics of the category and codes which derived from MAXQDA software.

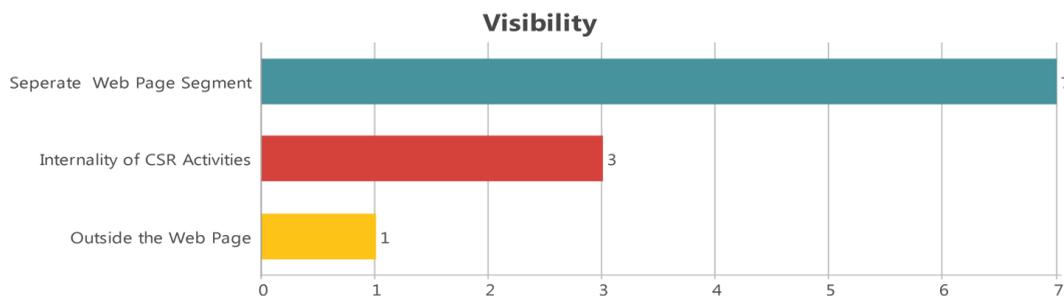


Figure 3: General View of the Visibility Category and Codes

In the centrality of CSR category we built 4 codes which are *stakeholders “Are they seen as their stakeholders?”*, *CSR policy*, *objectives*, and *mission*. We coded 1 statement in stakeholder code as they seen stakeholder of sports actors, 5 statements of cases in CSR policy due to their statements about sports, and 1 statement in objective code due to this case mentioned their sports approach in this code. We coded 1 statement in mission code since this case mentioned their sports perspective in this code. As you see in the figure 4, CSR policy code has the highest rank, and this result show that among the all firms there is a central CSR policy approach. And this situation also shows us there is fitness between our cases and our analyzing lens which

derived from Burke and Logsdon’s (1996) study.

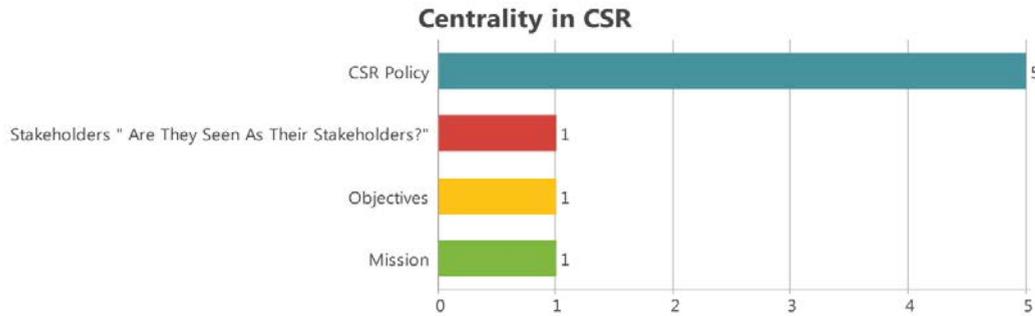
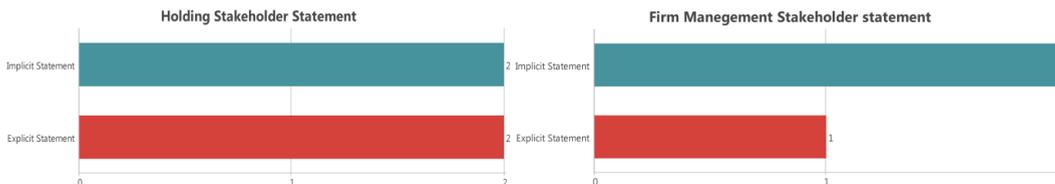


Figure 4: General View of the Centrality in CSR Category and Codes

In the stakeholder statement category we built 3 sub-categories and 2 sub codes for each category, which are *holding, firm and bilateral categories, implicit and explicit statement codes*. We made this classification among the cases since some of the cases belong to holdings and the others are independent. We coded 2 cases in implicit holding stakeholder code as their stakeholder statements are implicit and dependent to the holding. We coded 2 cases in explicit holding stakeholder code as their stakeholder statements are explicit and dependent to the holding. We gave one example from these statements:

“**Case Sabancı:** The Sabancı Group accepts acting in accordance with the social responsibility awareness constituting a part of its core values, such as modesty, respect to humans and being close to the public, as a fundamental and unchangeable element of its management approach. Within this framework, we expect all entities constituting the Sabancı Group to manage their activities within the framework of an understanding of economic, social and environmental responsibility and to keep developing the society on their agenda as a priority. We do not see the scope of our social responsibility approach limited with our business activities and their effects. We define our social responsibility approach and our priorities regarding this matter by taking into consideration what is best for the society and the environment. We pay special care to be pioneers in activities for the protection of democracy, human rights and the environment. As the Sabancı Group, the SA-Ethics we prepared and implement within the framework of the Corporate Social Responsibility Principles guides us in the way we do business.”

We coded 1 case in bilateral explicit stakeholder code as its stakeholder statement used bilaterally explicit and dependent to the holding. We coded 2 cases in implicit firm stakeholder code as their stakeholder statements are implicit. And we coded 1 case in explicit firm stakeholder code as its stakeholder statement is explicit. When we built a link between centrality category and these codes there is a balance between explicit and implicit statements. Some of the cases have explicit statement about their stakeholders. Because these firms are belongs to holdings, and the scope of the stakeholder statements of holdings are much wider than the firms. Thus their stakeholder statements are explicit due to their multiple activity areas. Also these firms have historically more institutionalization degree, because of their entrenched foundations. And we believe that there is an implicit relationship between holdings and their explicit stakeholder statement. When we come to explanation of implicit stakeholder statement of the firm due to the reverse dynamic of the holdings, these firms have implicit stakeholder statements.



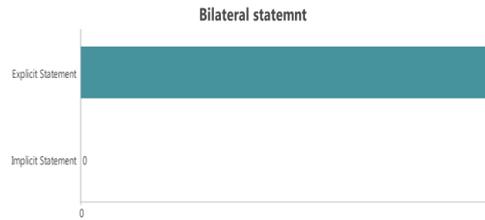


Figure 5: General View of the Holding, Firm and Bilateral Stakeholder statement Category and Codes

In specificity category we created two codes which are collaboration with sports clubs and orientation of specific CSR activities. We built these two codes since we wanted to see the orientation of CSR activities, if there is a specification in sports field. In this category 7 of 8 cases have collaboration with sports club and 2 cases have specifically stated their orientation in CSR activities.

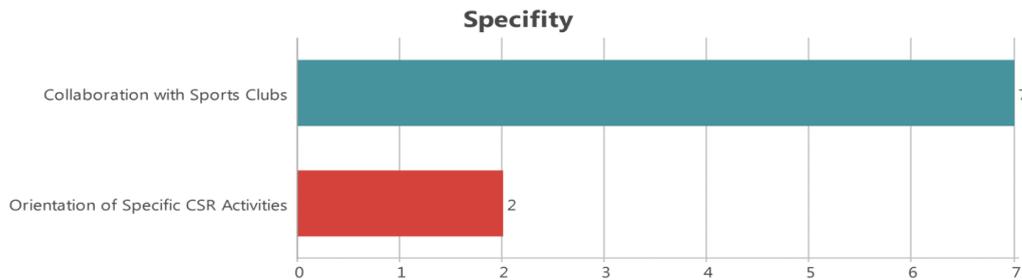


Figure 6: General View of the Specificity Category and Codes

Voluntary in CSR field category which is taken from Carroll’s (1998) definition is composed 6 dimensions which are *environment, health, art and culture, sports, education and societal*. We coded 2 cases in environment code, 7 cases in health code, 5 cases in art and culture code, 8 cases in sports code, 5 cases in education code, and 3 cases in societal code. Among the all cases there is a consistency about sport activities. All cases combine their sports activities with other voluntary fields, such as some cases combined their sports supports with health or education activities. The dominant CSR voluntary field among the hospitals is sports. Below we will give the visual case maps as our sample and we will explain the relationship between voluntary fields.

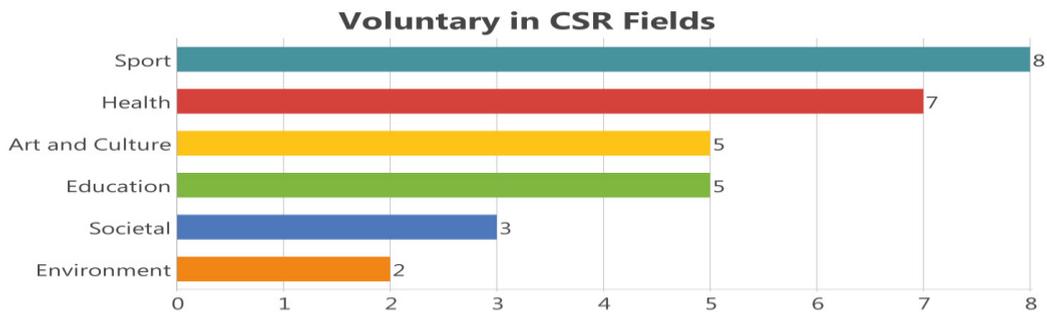


Figure 7: General View of the Voluntary in CSR Fields Category and Codes

4.2. Analysis

In this study for each case we prepared a visual map with MAXQDA software. Below in the sample map we gave the code distributions of case 1. In the map highly sequenced codes represented with the bold line and relationship between codes and other categories represented with dotted line. Visual maps of all cases will be given in the appendix of the study. In this section we only give the three maps, two of them belong the cases which are *Medical Park* and *Acibadem Hospitals*, and one of them belong to whole cases and their total code and category distributions.

Below in the figure 8, the *collaboration with sports club* code has the highest rank among the other codes and

there is a multiple relationship between this and other codes. The reason of this relationship between all these codes is based on some facts. First, together with the other cases, this case sees the *collaboration with sports clubs* strategically important and they are constructing their CSR activities mainly on this code. Also they built a linkage between other codes on this *collaboration with sports club* code. Such as collaboration with sports club and sports code - sports and health code - orientation of specific CSR activities, sports and collaboration with sports club codes. Secondly, through these relationships firm could build a balanced orientation of their strategic CSR activities and centrally they can focus on one specific CSR fields like sports. And they can conduct their other CSR activities over this code. Third, thanks to this activity they can get double looped visually among their service consumers. The first dimension of this double visuality is refreshment of their image on their consumers mind. Second dimension is *strategy and society relationship* which emphasized by Porter and Kramer (2002), Chandler (2015). Through this way these firms acting in a field which develop their competitive skills and they can get some strategic benefits such as “through sports health sponsorship agreement Medical Park with Galatasaray, got an opportunity to build footballer health unit inside the Galatasaray Sports Club”. Due to the fact that football industry is still developing process in Turkey; one of the most fundamental issues is footballer health, and Medical Park developing that kind of relationship with Galatasaray has grasped an advantage to get proficiency in footballer health.

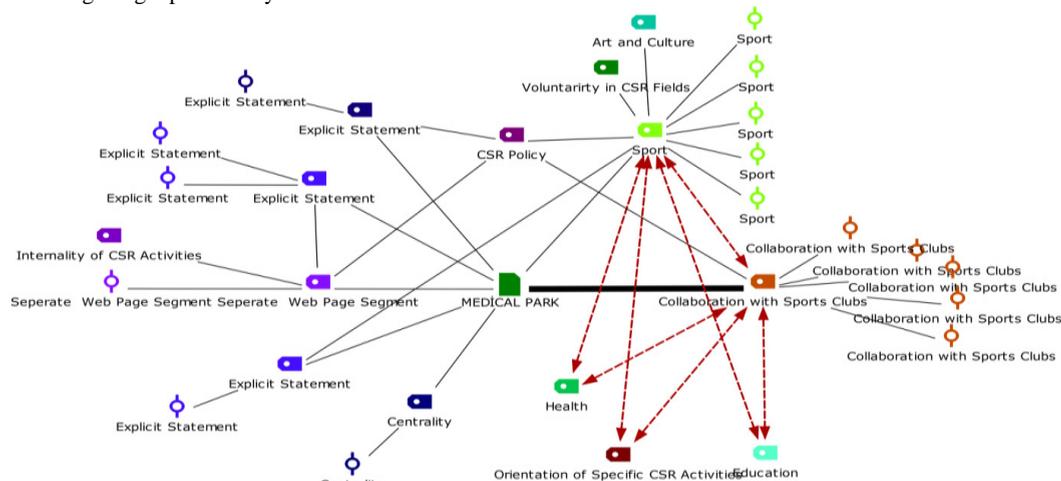


Figure 8: Visual Map of Medical Park Case

*“Case Medical Park: We are doing our best to contribute and to tempt not only being sponsorship to the major sports club in Turkey but also to promote sports consciousness in Turkey.*

*We give our supports to 20 sports clubs including 4 super league sports clubs, 3 super league basketball clubs.\*”*

Below in figure 9 almost the same result is valid for the case Acbadem. Again, this case sees the collaboration with sports clubs strategically important and they are constructing their CSR activities mainly on this code. They built a linkage between other codes on this *collaboration with sports club* code too. Such as *collaboration with sports club and education - collaboration with sports club and sport code - collaboration with sports club and health code - collaboration with sports club and orientation of specific CSR activities code*. The case of this visual map consistent with our theoretical construction. Bellow in figure 9 we gave a sample statement of the case.

\* You can reach the list of the sprots clubs with this link: <http://www.medicalpark.com.tr/sponsorluklar>

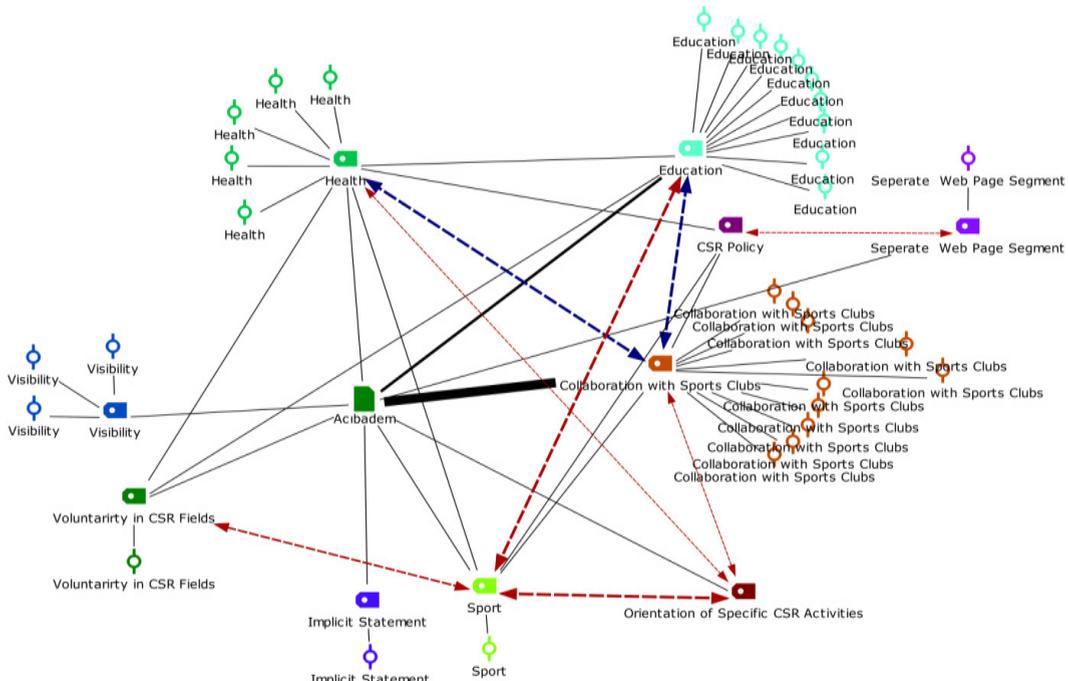


Figure 9: Visual Map of Acibadem Case

**“Case Acibadem:** Acibadem - who has undertaken the health sponsorship of all of Turkish National Football, Basketball and Volleyball teams and many teams like Fenerbahçe, Beşiktaş has made the biggest contribution for Fenerbahçe Acibadem Women Volleyball Team for which it has become the institutional sponsor for four years to be the World Champion in World Women Volleyball Championship between sports clubs organized in Qatar; and thanks to this success, it raised the Turkish Volleyball to the world champion level. Besides, it contributed to Fenerbahçe Acibadem Women Volleyball Team to be the second in Europe Championship League Quaternary Final and to represent our country successfully and to become the champion of the Women Volleyball League of Turkey once again<sup>†</sup>.”

The relationship between sports code and other codes like education and sports codes is based on the firm structure. Most of the firms like Medical park, Acibadem, Americam Hospital, Medipol hospitals, and Medline have their own universities. All these institutions have mutual relationship in health and education fields and this relationship have a reflection on sports sponsorship. In example;

**“Case Medline/ Sabancı Holding:** Acting with social responsibility awareness is one of the immutable management philosophy of us. Through the Sabancı Foundation, Sabancı Museum, Sabancı University, and group companies we keep the contribution to development of society in education, health, culture-art and sports fields with many projects.”

**“Case American Hospital/ Koç Holding:** Since its establishment, Vehbi Koç Foundation (VKV) has worked to set an example for the best in the fields of education, health and culture through its programs and centers of excellence. In 2013, Vehbi Koç Foundation continued to make a difference in society through the programs it runs from its headquarters as well as through its affiliated institutions.

Koç Group believes in the contribution of sports in both individual and social development. With this awareness, our Group supports projects that promote sports in every segment of the society, beginning with its own employees.

With the belief that sports increase the quality of life in a society, Koç Holding has been the main sponsor of the “University Sports Games” in 2009, organized by the Turkish University Sports Federation. Since then, the most prestigious intercollege sports activity and Turkey’s most broadly participated sports event was named “Koç Fest University Games” and it became an essential part of the festival. With this initiative, Koç Fest became the greatest youth festival in Turkey bringing together sports, music and entertainment.”

Among the all cases there is a literal replication which is identified by the Yin (2003). Below in the figure 10 we gave the total code distribution of all cases. Again the *collaboration with sports club* code has the highest rank among the other codes and there is a multiple relationship between this and other codes. Because all cases see the *collaboration with sports clubs* strategically important and they are constructing their CSR activities mainly on this code. Moreover they built a linkage between other codes on this *collaboration with sports club* code too. Such as *collaboration with sports club and education - collaboration with sports club and sport code -*

<sup>†</sup> You can reach the list of the sports clubs with this link:  
<http://www.acibadem.com.tr/AcibademKurumsal/sponsorluklar>



**“Sabancı Holding:** Sabancı Holding has supported Turkish sports and athletes since 2007 and provides infrastructure support as the official Technology Supplier for the Turkish National Teams, in accordance with the collaboration agreement signed with the Turkish Soccer Federation”

**“Acıbadem:** Acıbadem - who has undertaken the health sponsorship of all of Turkish National Football, Basketball and Volleyball teams and many teams like Fenerbahçe, Beşiktaş – has made the biggest contribution for Fenerbahçe Acıbadem Women Volleyball Team”

These results are considered as important by the researchers, since it shows that in this case-study private hospitals have focusing on some specific fields in their social responsibility activities to get competitive superiority for themselves. Accept the fact that sports activities in many branches has industrialization tendency. Not only has the sports activities popularity but also it has a potential to help the developing a core competence for the private hospitals. And we thought that social responsibility in sports fields give an opportunity for the private hospitals to construct their strategy and activities on this phenomenon.

Overall we understood from qualitative content analysis there is a consistency between companies’ strategic CSR activities and our theoretical frame work.

First there is an overlapping between our theoretical background *“use organizational core competencies and resources to address key stakeholders interests and to achieve both organizational and social benefits (McAlister and Ferrell, 2002”* (as cited in Polonsky and Jevons, 2009:328) and the *“General Code Distributions of All Cases”* in figure 10.

Also the strong relationship between private hospitals and sports clubs, especially collaborations with each other, supports the idea *“typically, the more closely tied a social issue is to the company’s business, the greater the opportunity to leverage the firm’s resources and capabilities, and benefit society (Porter and Kramer, 2002: 534)”* which we presented in the theoretical background section as well.

Our main debate about this study *“CSR is not only an accountability action but also it is countability action”* has showed a coherency with the results of our cases. These empirical findings prompt us to search new sectors to find and empower the relationship between profit/benefit, social responsibility and company strategy circle. We believe that this countability action and the effects on social responsibility and the companies’ strategic approach to this phenomenon is strongly based on profit, and this relationship should be examined with the quantitative research in many fields, such as telecommunication, technology, medicine, and construction industry.

## 5. Feature Research

As the continuum of this study some new studies can be conducted,

- 1) A more comprehensive study which includes new industries can be conducted by the researchers. Through this new study, researchers can make a comparison among the industries and they may get more robust results and new dimensions about the relationship between strategy and CSR.
- 2) Together with the datum which gained from this study, the current scale about CSR can be developed.
- 3) Above in the figure 10 there is a relationship between *“collaboration with sports club”* code and other codes like *“health, education, orientation of specific CSR activity and etc.”* can be investigated with a quantitative study. Or it can be developed a new scale for this field.

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### Attachments

