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COMMON COMMUNITY ENGAGEMENT STRATEGIES USED BY U.S. SMALL
AND MIDSIZED PUBLIC ACCOUNTING FIRMS

A Dissertation Submitted in Partial Fulfillment of the
Requirements for the Degree
Doctor of Education
in
Organizational Leadership

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School of Education and Organizational Leadership

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ABSTRACT

Common Community Engagement Strategies Used by U.S. Small and Midsized Public Accounting Firms

By Linda Marie Saddlemire, EdD

Purpose. The purpose of this study was to discover common community engagement strategies used by U.S. small and midsized public accounting firms. This research provides valuable insights in regard to strategies in leading community engagement activities, which include benefits such as bettering society, attracting employees, and increasing competitive advantage.

Methods. After a review of the literature, the key conceptual framework categories were identified as enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes. To identify the key strategies, public accounting firm leaders responded to a series of questions using the dynamic narrative approach, which allows for individual as well as group participation. The participants were the leaders of community engagement in U.S. small and midsized public accounting firms. Validity was established through an expert panel of researchers, and data analysis included interrater reliability.

Findings. The study identified common strategies used by small and midsized public accounting firms related to each category outlined in the conceptual framework: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes. The research resulted in 10 overarching common strategies: 3 for enhancing social equity, 2 for protecting the natural environment, 2 for enabling human creativity, and 3 for seeking to serve higher purposes. An additional theme and resultant strategy also emerged as an additional item of interest.

Conclusions. The results of the study indicate the importance of community engagement strategies for leaders of public accounting firms. These common strategies represent an overarching approach that public accounting firm leaders can apply when making decisions regarding community engagement. The study revealed that it is important for public accounting firm leaders to involve employees and apply organizational involvement strategies in regard to addressing social and environmental needs of society.

Recommendations. Public accounting firm leaders can increase successful community engagement practices by implementing key strategies identified herein. Continued research could explore ways in which to implement and operationalize the strategies identified in this study. The findings in this study offer public accounting firm leaders common community engagement strategies that benefit multiple stakeholders.

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DEDICATION

This study is dedicated to the public accounting firm leaders who took the time to participate in this research and to all business leaders who are committed to engaging with the community in ways that contribute to a more just and equitable society.

CHAPTER I

INTRODUCTION

According to the United Nations (UN) Global Compact's (2013) *Global Corporate Sustainability Report*, there are 1.2 billion people living in extreme poverty, millions of youth with no prospect of employment, and one third of the population living in countries without access to clean water. There is little dispute that businesses must be part of the solution in addressing these and many other social and environmental issues. Indeed, many companies have engaged in various degrees of philanthropic support, but many have not. For example, corporate contributions to nonprofits in the United States account for only 5% of the total donations to nonprofits (Roeger, Blackwood, & Pettijohn, 2012).

A common thread noted in much of the literature on corporate social responsibility (CSR) is the requirement that businesses contribute to the betterment of society. Kotler and Lee (2004) defined CSR as “a commitment to improve community well-being through discretionary business practices and contributions of corporate resources” (p. 3). As stated in the Cone Communications (2013a) study, “Corporate social responsibility is no longer an option—it is emphatically and indisputably a must-do” (p. 3).

Consistent in most scholarly definitions of social responsibility is a connection or engagement with local and global communities. Community engagement is not the only way companies are socially responsible, but it is often a primary element. F. Bowen, Newenham-Kahindi, and Herremans (2010) explained, “Community engagement strategy is a subset of a company’s corporate social responsibility activities that are directed towards individual citizens and community groups” (p. 297). The commitment to engage with the community in ways outside of selling goods or services may include donating money to a social or environmental cause, volunteering time and skills, forming partnerships, or engaging in joint ventures (F. Bowen et al., 2010; Fawcett et al., 1995; Lindgreen, Swaen, & Johnston, 2009).

The focus of much of the prior research on CSR and/or community engagement has been on larger companies, particularly transnational corporations (Abbott & Monsen, 1979; Lindgreen, Swaen, & Johnston, 2009; L. J. Spence, Schmidpeter, & Habisch, 2003; Turban & Greening, 1997). Less frequent are studies of attitudes and behaviors of smaller businesses (Quinn, 1997; L. J. Spence, 1999). This void in the empirical research is surprising based on the importance of the small business enterprises in the modern economy. In both the United States and the United Kingdom, small and medium-sized businesses constitute over 99% of all businesses and therefore make significant contributions to the economy (Kobe, 2012; Worthington, Ram, & Jones, 2006). Therefore, there is a need for more research of medium-sized and small businesses (L. J. Spence, 1999) and their participation in community engagement.

The focus of this research was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. There are nearly 50,000 public accounting firms in the United States (Waugh, 2012); therefore, the profession as a whole could have a substantial impact on social issues if more firms were involved in practicing community engagement. This study adds to the scholarly literature and informs practitioners about the common strategies of community engagement in the public accounting industry.

Chapter Structure

Chapter I of this study includes the background of the subject area, states the problem, and explains the purpose of the study. In addition, the research questions are presented along with an explanation of the significance and relevance of this study. There is also an introduction to the conceptual framework and design of the study. The chapter concludes with the assumptions of the study, operational definitions, and a chapter summary.

Background of Public Accounting and Community Engagement

The major players in the accounting industry, commonly referred to as the “Big Four” (KPMG, Deloitte, PricewaterhouseCoopers LLP [PwC], and Ernst & Young), have embraced a commitment to social responsibility. This is evidenced by the programs in place in these firms, such as KPMG’s (2013a) Corporate Citizenship program, Deloitte’s (2013) Community Involvement program, Ernst & Young’s (2013) Building a Better World Program, and PwC’s (2012) Corporate Responsibility program. However, there is

little published research about the impact of these programs on the profession and the communities these firms are supporting.

There is plenty of research in other industries that reveals a positive correlation between a company's community engagement through philanthropic efforts and public image. For example, File and Prince (1998) reported that 44% of the CEOs of privately held companies stated the purpose of their philanthropy is to enhance their company's image, and Patten (2008) found that 67.1% of the companies that announced their support of tsunami relief experienced immediate positive market reactions. There are several other examples of companies that experience positive reactions from the public when the companies support environmental causes, such as The Body Shop, Ben & Jerry's Homemade Ice Cream, and Patagonia (Embley, 1992).

In yet another study, Amato and Amato (2007) examined relationships between charitable contributions and company size. The results of the study provided evidence that both small and large companies benefited from philanthropic activities, but medium-sized companies benefited the least. The findings suggested that "generous corporate giving is most likely an important ingredient in building the customer relationships that are integral to the small firm's competitive edge" and that "large firm survival is often predicated on the successful implementation of a market-wide strategy" (Amato & Amato, 2007, p. 238). Research is warranted to determine if the public accounting profession has embarked on similar campaigns and what impact it may have on their reputation. Amato and Amato called for additional research to expand the data sets to

include other industries, such as public accounting, and to further explore the different components of community engagement.

The concept of CSR includes a company's efforts to address a wide variety of social and environmental issues through voluntary programs and community partnerships (Lindgreen, Swaen, & Johnston, 2009). According to F. Bowen et al. (2010), "Community engagement strategy is a subset of a company's corporate social responsibility activities that are directed towards individual citizens and community groups" (p. 297). F. Bowen et al. found that the most common types of engagement behaviors observed over the last 10 years between businesses and community organizations involved the "donation of company financial resources (philanthropy), time (employee volunteering) and skills (training of community members)" (p. 305). This definition of community engagement was a starting point in this current study to explore whether these strategies of community engagement exist within the public accounting profession. Other terms often used interchangeably are corporate philanthropy, corporate citizenship, corporate volunteerism, and corporate charity. For the purposes of this study, *community engagement* was the primary term used.

In addition, *company* was the primary term used to describe a for-profit enterprise, recognizing there are numerous ways in which a business can be described, such as firm, organization, entity, enterprise, or business. Other common terms used to describe a company include those that describe the legal formation, such as sole proprietor, partnership, limited liability partnership, corporation, limited liability corporation, and S-corporation. For the purposes of this dissertation, *companies* is a term

that encompasses all businesses, regardless of legal formation, but separate clearly from nonprofit or government organizations.

Problem Statement

The UN Global Compact (2013) reported that the world is facing the effects of “extreme poverty, unacceptable working conditions, environmental degradation, systemic corruption and eruption of violence” (p. 4). Companies have a responsibility to engage with civil society in ways that address environmental and social concerns (Baumann-Pauly, Wickert, Spence, & Scherer, 2013). Liebig (1994) argued that business is the most influential institution in world society and therefore bears great responsibility for the future of the world. Companies, regardless of size and industry, are being called to proactively participate in meeting the needs of society (Baumann-Pauly et al., 2013; Lindgreen, Swaen, & Johnston, 2009; L. J. Spence, 1999).

There is a lack of empirical research regarding involvement in community engagement and charitable efforts by small to midsized public accounting firms. In the field of public accounting, the large firms in the United States have taken action to be socially responsible through community engagement, but less action and attention is evident by the midsized and small firms. Researchers have called for more rigorous empirical study of community engagement in small to midsized firms (Baumann-Pauly et al., 2013; F. Bowen et al., 2010). The concept of businesses being involved in community engagement is important for the public accounting profession, as an industry, to embrace. This research adds to the body of knowledge regarding community engagement strategies.

Purpose Statement and Research Questions

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Understanding the common strategies and the way in which firms tend to this responsibility is important to the profession. The public accounting profession has a responsibility to be aware of and do its part in addressing the social needs in the world (Embley, 1992). Prior researchers have called for further study of small to mid-sized companies across different industries to understand the interactions between companies and civil society (Baumann-Pauly et al., 2013; Lindgreen, Swaen, & Johnston, 2009; Udayasankar, 2008).

Community engagement is an important element of social responsibility and was the focus of this study (F. Bowen et al., 2010; Lindgreen, Swaen, & Maon, 2009). Liebig (1998) stated, "Business has become the most pervasive and influential institution in world society" (p. 499). Through empirical research of visionary leaders, he defined common threads of social responsibility as "their local and global concerns for 1) enhancing social equity, 2) protecting our natural environment, 3) enabling human creativity, and 4) seeking to serve higher purposes" (Liebig, 1998, p. 500).

This study employed the objectives of social responsibility defined by Liebig to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. The research questions were as follows:

1. What are the common community engagement strategies to enhance social equity?
2. What are the common community engagement strategies to protect the natural environment?

3. What are the common community engagement strategies to enable human creativity?
4. How do the common community engagement strategies serve higher purposes or the common good?

Conceptual Framework

Community engagement is an important and meaningful element of CSR (Abbott & Monsen, 1979; Kotler & Lee, 2004). The objective of community engagement endeavors may be strategic or altruistic, but the end result is often tied to bettering society (F. Bowen et al., 2010; Seitanidi & Crane, 2009). The conceptual framework for this study was based on the four elements described by Liebig (1998) and supported in the literature: enhancing social equity, described as having concern about fair distribution of wealth, living conditions, and the health of all people (Barrett, 2014; Kotler & Lee, 2004; Liebig, 1998); protecting the natural environment, described as accepting responsibility for the planet, including land, air, and living species (Liebig, 1998; Porter & van der Linde, 1995; Toppinen & Korhonen-Kurki, 2013); enabling human creativity, described as supporting the desire for people to create and find meaning (Chang, Jia, Takeuchi, & Cai, 2014; Davis, 1960; Hendry, 2009; Liebig, 1998); and seeking to serve higher purposes, described as connecting actions with the spiritual aspects of human experience (Barrett, 2006, 2014; Liebig, 1998; Mackey & Sisodia, 2013). A review of the literature expanded on the authors and theories related to these concepts.

Design of the Study

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. The existing scholarship around community engagement shows a connection between enhancing social equity, protecting the environment, enabling human creativity, and working toward a higher purpose (Barrett, 2014; Carroll, 1999; Liebig, 1998; Mackey & Sisodia, 2013).

Due to the limited amount of research specific to community engagement in small and mid-sized firms in the accounting industry, a qualitative research design was selected to conduct this inquiry (Creswell, 2013). The research method used was the dynamic narrative approach (DNA; Hyatt, 2011), which provided a vehicle for incorporating the perspectives of leaders in current small to mid-sized public accounting firms. The participants selected were leaders of small to mid-sized U.S. public accounting firms who had successfully implemented community engagement practices. The DNA employed narratives to gather data to inform the research questions.

Significance and Relevance

This research is specific to the public accounting profession and adds to existing literature regarding community engagement. Companies are expected to be profitable “but in addition are expected to be an active participant—if not a driving force—in solving our world’s most urgent social and environmental challenges” (Cone Communications, 2013a, p. 7). This is significant because there is little, if any, published research specifically related to the public accounting profession, and most particularly small to mid-sized public accounting firms.

This research provides important knowledge for leaders of public accounting firms relative to community engagement strategies. The demands and expectations of leaders in firms have moved far beyond making a profit. This research provides valuable insights in regard to strategies in leading community engagement activities, which include benefits such as bettering society, attracting employees, and increasing competitive advantage (R. A. Johnson & Greening, 1999; Lindgreen, Swaen, & Maon, 2009; Sen & Bhattacharya, 2001; Starck & Kruckeberg, 2003; Turban & Greening, 1997).

Assumptions

Key assumptions made in this study were that the participants had direct work experience in public accounting and direct experience with community engagement programs in their companies. It was assumed that participants provided their responses based on this experience and answered interview questions openly and honestly. There was also an assumption that participants were able to effectively communicate in written form.

Operational Definitions

The following definitions are used for the purpose of this study:

Accountant. An individual who practices accounting (Horngren, Sundem, & Elliot, 2002).

Accounting. “A process of identifying, recording, summarizing, and reporting economic information to decision makers” (Horngren et al., 2002, p. 4).

Altruism. A motivational state with the ultimate goal of increasing another's welfare (Batson & Shaw, 1991).

Authenticity. “The continual process of building self-awareness of our whole person—strengths and limitations” (Cashman, 2012, p. 49).

Authentic leadership. There are “five dimensions of authentic leadership: 1) pursuing purpose with passion, 2) practicing solid values, 3) leading with heart, 4) establishing connected relationships, and 5) demonstrating self-discipline” (George & Sims, 2007, p. 205).

Cause-related marketing. Corporate philanthropy organized around the marketing objectives of increasing product sales or enhancing corporate identity (DiNitto, 1989).

Certified public accountant (CPA). An accountant who has met the education and experience requirements of state law, has passed the Uniform CPA exam, and has been granted a certificate or license to practice as a CPA (American Institute of Certified Public Accountants [AICPA], 2014a).

Charitable organization. Tax-exempt organizations that are organized and operated exclusively for exempt purposes set forth in section 501(c)(3) of the IRS Code, and none of the earnings may inure to any private shareholder or individual (IRS, 2014b). The term *charitable* is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or work; lessening the burdens of government; lessening neighborhood tensions; eliminating

prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency (IRS, 2014a).

Community engagement. “People working collaboratively, through inspired action and learning, to create and realize bold visions for their common future” (Tamarack, n.d., p. 9). These relationships are often between government or not-for-profit entities and community members (Aslin & Brown, 2002; Fawcett et al., 1995).

Community engagement strategy. “A subset of a company’s corporate social responsibility activities that are directed towards individual citizens and community groups” (F. Bowen et al., 2010, p. 297).

Company. A business organized to generate a profit. The legal formation may be that of a corporation, partnership, sole proprietor, or limited liability partnership or corporation (Horngren et al., 2002). *Company* is the general term used throughout the dissertation; however, when referring to the public accounting industry, *firm* is used (see “Public accounting firm”).

Conscious capitalism. “An evolving paradigm for business that simultaneously creates multiple kind of value and well-being for all stakeholders; financial, intellectual, physical, ecological, social, cultural, emotional, ethical, and even spiritual” (Mackey & Sisodia, 2013, p. 32).

Corporate social responsibility (CSR). “A commitment to improve community well-being through discretionary business practices and contributions of corporate resources” (Kotler & Lee, 2004, p. 3).

Environment (natural). Those environments relatively unchanged or undisturbed by human culture. It is an environment that encompasses the interaction of all living species, including air, soil, and water (D. L. Johnson, Ambrose, & Bassett, 1997).

Higher purpose. “The term *servicing higher purposes* is meant to connote the difficult to describe; namely, those thoughts and actions which enhance the affective, intuitive, and spiritual aspects of the human experience” (Liebig, 1994, p. 191). According to Liebig (1994), “Organizations serving higher purposes involve participants in building a better world, bringing the attributes of love and service into the processes of the enterprise” (p. 4).

Human creativity. Any thought, action, or idea that changes an existing domain or that transforms an existing domain into a new one (Csikszentmihalyi, 2013).

Partner. An owner or executive in a public accounting firm. A partner normally owns equity in the company and is a CPA (AICPA, 2014c).

Philanthropy. A voluntary investment in not-for-profit endeavors, such as education and research, that stimulates improvement to society (Acs, 2013).

Public accounting firm. A firm operating with at least one CPA with an active CPA license and appropriately registered per state law (AICPA, 2013). This term is used when referring to public accounting, whereas *company* is the term used throughout the dissertation for general description (see “Company”).

Public accounting firm leader. An individual responsible for living out the mission of a company in public accounting by setting priorities, influencing followers,

and maintaining values that ensure the company meets its purpose. This individual typically holds a CEO or managing partner position (Waugh, 2012).

Section 501(c)(3) of IRS Code. The exempt purposes set forth in this section are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals (IRS, 2014a).

Servant leadership. A model of leadership based on teamwork and community, one that seeks to involve others in decision making, one strongly based in ethical and caring behavior, and one that attempts to enhance the personal growth of workers while improving the level of caring and quality of many institutions (Greenleaf, 2003).

Small to midsize firm in public accounting. Large firms are considered those with over 250 employees, midsize 50 to 249 employees, and small under 50 employees (Lee, 2012).

Social equity. Economic equality or the disparity between the rich and the poor, which impacts health, education, life span, living conditions, and social cohesion (Jost, Gaucher, & Stern, 2015).

Virtuous. “Those persons whose high ethical standards pursue good for the benefit of society as well as for themselves” (Liebig, 1991, p. 2).

Summary

Leaders of companies are being called upon to be part of the solution to social and environmental concerns that impact the quality of life for all people throughout the world. Although not mandated in most countries, nearly 80% of the largest 250 companies

worldwide issue some sort of corporate responsibility report (Hamilton & Tschopp, 2012). Whether strategic or altruistic, a growing number of businesses are actively engaging with the communities around them with the goal of bettering society (Kotler & Lee, 2004; Liebig, 1998; Seitanidi & Crane, 2009). There has been a lack of research in regard to strategies for community engagement in small and mid-sized firms in public accounting.

Community engagement strategies often include broadening the realm of stakeholders to include communities that are bound together by shared social well-being (F. Bowen et al., 2010). Literature shows that community engagement and social responsibility are often found to improve a company's public image, better employee retention, strengthen customer loyalty, and gain competitive advantage (Bhattacharya, Korschun, & Sen, 2009; File & Prince, 1998; R. A. Johnson & Greening, 1999). The quality and nature of the community engagement may also impact the value of these relationships (Berger, Cunningham, & Drumwright, 2006). Since most of the research has focused on large companies, the impact regarding community engagement strategies and size of the organization is worthy of more research (Amato & Amato, 2007; L. J. Spence, 1999). It is important to understand these strategies in small to mid-sized public accounting firms.

This study used a qualitative research methodology called DNA (Hyatt, 2011). The DNA method is based on the principles of qualitative inquiry, which seek to gain an in-depth understanding of the phenomenon of human behaviors (Creswell, 2012; Denzin & Lincoln, 2008; Hyatt, 2011; Krathwohl, 2009). Participants in this study included a

sample of leaders in U.S. small to mid-sized public accounting firms who had implemented community engagement activities in their companies. The purpose of the study was to discover the common community engagement strategies used by U.S. small and mid-sized public accounting firms.

CHAPTER II

LITERATURE REVIEW

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Community engagement is typically a subset of corporate social responsibility (CSR) efforts (F. Bowen et al., 2010). This literature review included a cogent search of the extant literature related to community engagement as a subset of CSR and associated leadership theory. There is very little research relative to community engagement in small to mid-sized businesses in general (L. J. Spence, 1999), and there is a particular void in the public accounting industry.

This study examined community engagement in small to mid-sized firms in public accounting and their efforts to enhance social equity, protect the natural environment, enable human creativity, and serve a higher purpose or the common good, as noted by Liebig (1998). Firms in public accounting may benefit in various ways by engaging with the community, including bettering society, attracting employees, and increasing competitive advantage (R. A. Johnson & Greening, 1999; Lindgreen, Swaen, & Maon, 2009; Sen & Bhattacharya, 2001; Starck & Kruckeberg, 2003; Turban & Greening, 1997).

Chapter Structure

This chapter provides a review of the literature that framed the study of common community engagement strategies by U.S. small and mid-sized public accounting firms. The first section reviews the general framework and evolution of CSR and how community engagement fits into this model. Various definitions and theories associated with these concepts are introduced. The second section explores different models of community engagement within multiple sectors and organization types. The third section provides an analysis of the literature regarding strategies of community engagement within the professional services sector. The final section creates a theoretical framework between community engagement and leadership theory.

Evolution of Social Responsibility and Community Engagement

Definition of CSR

The concept of CSR has been around for centuries; however, the formalization of this concept is largely a product of the 20th century, with a heavy concentration of literature in the last 60 years (Carroll, 1999). Community engagement has evolved as an important element or strategy for meeting the objectives of CSR, and therefore, it is important to understand this conceptual connection. The first section of this literature review illustrates the ways in which community engagement connects with CSR.

Howard R. Bowen and Joseph W. McGuire were among the earliest individuals to define CSR. H. R. Bowen (1953), in his book titled *Social Responsibilities of the Businessman*, defined social responsibility as “the obligation of businessmen [*sic*] to pursue those policies, to make those decisions, or to follow those lines of action which

are desirable in terms of objectives and values of our society” (p. 6). Similarly, McGuire (1963), in his book *Business and Society*, stated, “The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations” (p. 144). McGuire’s work is particularly important as he elaborated on his definition, stating that companies must become proper citizens by taking an interest in the welfare of the community, their employees, and the whole social world. Therefore, some of the first proponents of CSR were making the connection that businesses had a responsibility to consider the impact they had on communities and society at large.

After these initial concepts of CSR were introduced, the next phase of thinking drew on the concept that companies have multiple stakeholders, beyond the shareholder. Clarence C. Walton (1967), in his book *Corporate Social Responsibilities*, stated,

A new concept of social responsibility recognizes the intimacy of the relationships between the company and society and realizes that such relationships must be kept in mind by top managers as the company and the related groups pursue their respective goals. (p. 18)

Walton further explained the importance of voluntarism and corporate connections with volunteer organizations, another early sign of the connection between business and the community.

Around this same time, the Committee for Economic Development (CED, 1971), in its publication *Social Responsibilities of Business Corporations*, stated that “business functions by public consent and its basic purpose is to serve constructively the needs of society—to the satisfaction of society” (p. 11). The CED argued that companies have a

responsibility for more than supplying goods and services; they are to assume broader responsibilities to society. The CED described corporate responsibilities as including (a) the inner circle, described as the company's products, jobs, and economic growth; (b) the intermediate circle, which includes environmental conservation, employee relations, and safety; and (c) the outer circle, defined as improving the social environment, for example poverty and urban blight. The outer circle, as described by the CED, provides an excellent proposition for how corporate responsibility can be partially met by community involvement.

Through the years, the understanding of what CSR should encompass has evolved, and research about its implementation and practice has expanded. One prominent contributor to CSR theory, Archie B. Carroll, expanded his own definition over the years. In 1979, Carroll stated that “the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time” (p. 500). Later, in 1983, he added to his definition by describing what he meant by discretionary activities and stated, “CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic” (Carroll, 1983, p. 604). In 1991, Carroll refined his definition again as follows:

For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute CSR: economic, legal, ethical and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid. To be sure, all of these kinds of responsibilities have always existed to some extent, but it has only been in recent years that ethical and philanthropic functions have taken a significant place. (p. 40)

What is helpful about the evolution of Carroll's definition of CSR is that the emphasis and inclusion of community involvement with philanthropic purposes became a more prominent and important facet of CSR over the years. The notion of personal philanthropy has evolved over the years into one of corporate responsibility for the overall betterment of society (Othman & Ameer, 2009).

Abbott and Mosen (1979) conducted a research study of Fortune 500 companies and their reported involvement in CSR activities. The purpose of the study was to determine the types of activities these companies identified as socially responsible activities. The list of areas covered six main categories: environment, equal opportunity, personnel, community involvement, products, and other. This study confirmed that community involvement was shown as an important element of CSR activities (Abbott & Mosen, 1979).

Kotler and Lee (2004) offered their definition of CSR as "a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (p. 3). This definition articulates a responsibility to additional stakeholders, outside that of the shareholder. Additional stakeholders interested in a company's investment in social responsibility include employees, investors, government, and consumers (Bhattacharya et al., 2009; Morsing & Schultz, 2006).

It is important to note CSR has not been universally accepted, especially early on by economists who contended that it contradicts a capitalist marketplace. Milton Friedman (1962) stated, "Few trends could so thoroughly undermine the very foundations

of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their stockholders as possible” (p. 133). Manne and Wallich (1972) stated that although there might be some circumstances in which CSR is defensible, the corporation’s first responsibility is to the stockholder interest.

These claims against the credibility of CSR have been countered by many research studies that have shown positive correlations between CSR and competitive advantage (Porter & van der Linde, 1995; Shrivastava, 1995). More recently, economist Zoltan J. Acs (2013), in his book *Why Philanthropy Matters: How the Wealthy Give, and What It Means for Our Economic Well-Being*, argued that by supporting certain philanthropic efforts, such as education and research, capitalism is strengthened by laying the groundwork for innovation and enterprise. In addition, Acs believed that philanthropic efforts also strengthen American capitalism by creating a mechanism to distribute wealth to create social stability and opportunity. Acs stated that “philanthropy has the potential to mitigate inequality as it softens the hard edges of the free market” (p. 11).

Another new and evolving response to the critique of social responsibility is the concept of conscious capitalism, which Bill George described as an “invaluable treatise on how to integrate all the company’s constituencies for the long-term benefit of creating sustainable organizations that serve society’s interests simultaneously with their own” (as cited in Mackey & Sisodia, 2013, p. xiv). Mackey and Sisodia (2013), in their book *Conscious Capitalism: Liberating the Heroic Spirit of Business*, pointed out the remarkable success garnered under free-enterprise capitalism over the past 200 years,

including decreasing extreme poverty worldwide; increased standard of living in many countries; great progress in sanitation, medicine, and agricultural productivity; increased life expectancy; reduced percentage of undernourished people worldwide; improved literacy; growth of economic freedom in many countries; and reports of higher levels of life satisfaction. Despite the remarkable prosperity, Mackey and Sisodia pointed out that free-enterprise capitalism continues to be challenged by intellectuals and has little affection from the masses as business and capitalism are often portrayed as exploiting workers, cheating consumers, causing inequality by benefiting the rich, and destroying the environment. They offered a way to draw the best of the free-enterprise system by building a new ethical foundation with a heightened level of consciousness toward people, society, and the planet (Mackey & Sisodia, 2013).

Mackey and Sisodia (2013) defined conscious capitalism as “an evolving paradigm for business that simultaneously creates multiple kinds of value and well-being for all stakeholders: financial, intellectual, physical, ecological, social, cultural, emotional, ethical, and even spiritual” (p. 32). It is more than being virtuous or doing well by doing good; it involves a deeper level of consciousness and adding four foundational tenets: (a) adopting a higher purpose that goes beyond creating shareholder wealth and works toward having a positive impact on the world; (b) recognizing that all stakeholders are connected and interdependent and the business must seek to optimize value creation for all; (c) establishing conscious leadership motivated by service to the company’s higher purpose and creating value for all stakeholders; and (d) creating a culture of the organization based on the same sense of purpose; based on decentralization,

empowerment, and collaboration; and built on traits such as trust, accountability, transparency, integrity, loyalty, egalitarianism, fairness, personal growth, and love and care (Mackey & Sisodia, 2013).

This concept of increased consciousness in business to enhance creativity and bring meaning into business is gaining momentum in both academics and leadership practice (Barrett, 2014; Bolman & Deal, 2011; Chopra, 2010). The concept of conscious capitalism takes social responsibility to another level by engraining the concepts into the organization's core being and expanding the stakeholders to include the community and environment; the results are believed to include healthy profitability, engaged employees, customer loyalty, and low employee turnover (Mackey & Sisodia, 2013; Sisodia, 2013).

There are several notable and successful companies that claim this model, which include Whole Foods, Eaton, Panera Bread, Bright Horizons, UPS, Costco, REI, Twitter, Trader Joe's, Southwest Airlines, Starbucks, Patogania, The Container Store, and Google (Mackey & Sisodia, 2013; O'Toole & Vogel, 2011). The concept of conscious capitalism has stirred the business communities, academics, and leaders with both praise and critique, and the contribution and impact have yet to be determined (Chong, 2013; O'Toole & Vogel, 2011; Rauch, 2011; Sisodia, 2013).

Benefits of CSR

To further debunk the concerns about social responsibility not being in the best interest of the shareholder, there have been numerous studies that made a strong business argument that investing in various social responsibility initiatives has reaped positive benefits for the investor and the bottom line (Cochran & Wood, 1984; R. A. Johnson &

Greening, 1999). For example, it was found that stock prices increased positively in reaction to corporate contributions immediately following the December 2004 tsunami in Southeast Asia (Patten, 2008). Another example was in a cross-sectional study of 401 U.S. organizations that found that managers have a positive perception of CSR practices as improving business performance (Lindgreen, Swaen, & Johnston, 2009).

A significant benefit of CSR is the positive effect on consumer evaluations of the company and their intent to purchase the company's products (Sen & Bhattacharya, 2001). According to the *2013 Cone Communications/Echo Global CSR Study* (Cone Communications, 2013a), 93% of consumers want to see more of the products, services, and retailers they use support worthy social and/or environmental issues. It appears consumers are drawn to companies with a strong commitment to CSR. However, to be valued by the consumer, the good deeds must be congruent with the customers' social interests and there must be an awareness of the company's social contribution (Pomeroy & Dolnicar, 2009).

Likewise, it has been shown that CSR efforts often play a significant role in attracting new employees (Turban & Greening, 1997). Attracting a higher quantity and quality of human resources can create a valuable competitive advantage (Davis, 1973). In addition to attracting employees, there is also empirical evidence that shows a positive correlation between CSR efforts and employee behaviors on the job like interpersonal cooperation and increased job effort (Bartel, 2001). To further elaborate this point, a qualitative research study exploring CSR in the United Kingdom in small Asian businesses reported that engaging in socially responsible actions had a positive impact on

staff (Worthington et al., 2006). For example, the business leaders reported their employees had increased health and happiness, and the company benefited by having a more satisfied and more loyal workforce (Worthington et al., 2006).

Companies have also benefited from investors who intend to and actually purchase stock in companies with a solid record for being socially responsible (Domini, 1992). For example, in a field experiment of a Fortune 500 company that made a substantial gift to a public university to support an education and development center for underprivileged children near the campus, it was found that individuals who were aware of the gift had greater intentions to invest in the company stock than respondents who were not aware of the gift (Sen, Bhattacharya, & Korschun, 2006). Investors' increased interest in investing in a company is another outcome of CSR that increases the company's economic strength and therefore increases its competitive advantage.

Starck and Kruckeberg (2003) made an argument that the “most important stakeholder is society itself,” and they asserted that viable companies can only exist in a healthy society where the “rights of all take precedence over the rights of the few—including corporate citizens with inordinate access to power and wealth” (p. 34). This viewpoint calls into question the significance of all other stakeholders. Frankental (2001) elaborated by stating that CSR is about a company's long-term footprint on society and argued that the contemporary concepts of CSR “moved a long way from genuine philanthropy” (p. 19). These scholars took the stance that companies cannot ignore their ethical obligation to the global society and communal needs (Chia & Peters, 2010).

There are many stakeholders of CSR as well as many convincing reasons to care deeply

about the success of CSR programs, including the responsibility of caring for society and the environment as a whole.

Motives for CSR

One important facet of CSR that cannot be underestimated is the impact of the motive for being involved in CSR endeavors. If the motive is seen as disingenuous or inauthentic, CSR efforts can actually backfire and have negative effects on the company, its image, and its success (Ashforth & Gibbs, 1990; Brown & Dacin, 1997). Motives may be either extrinsic, in which the company is seen as attempting to increase profits, or intrinsic, in which the company is viewed as acting out of genuine concern for the focal issue (Batson, 1998; Lichtenstein, Drumwright, & Braig, 2004). Stakeholders are typically tolerant of extrinsic motives as long as there are intrinsic motives as well (Sen et al., 2006). This is an important balance, and there are many companies that engage in CSR initiatives because the leaders believe in “a higher ethical standard” (Paine, 2001, p. 107) and express sincere desire to improve social conditions in the local and global communities (Morsing & Schultz, 2006).

The manner in which companies disclose their CSR activities is often one way to assess the motive. C. Spence and Thomson (2009) performed a tropological analysis of philanthropy disclosures of 52 companies, mostly in the United Kingdom. In their study, they found that “altruism” projected by the disclosure was often ideologically at odds with the businesses’ case-oriented discourse. Only five, or 10%, of the 52 reports were explicit about the businesses’ benefits of their actions, while 46% made no mention whatsoever (C. Spence & Thomson, 2009). For example, BG explicitly stated that

“business growth and social investment go hand in hand. We try to choose social development projects that both reflect stakeholders’ priorities and concerns in the wider society and help us meet our business objectives” (BG Corporate Responsibility Report, 2004, as cited in C. Spence & Thomson, 2009, p. 379). In fact, in reviewing community investments in BG’s report, there was one full page outlining both the community and business benefits that resulted from the community investment projects (C. Spence & Thomson, 2009). This model provided transparency for all stakeholders.

On the other hand, C. Spence and Thomson (2009) described Proctor and Gamble’s (P&G’s) disclosure as oblique, outlandish, and sinister. P&G reported numerous case studies including clean water initiatives, encouraging hand washing, providing dental care, and educational projects. However, throughout the company’s report, there was no mention whatsoever of commercial interest for the products associated with these initiatives. For example, the stated objective of the “Healthy Smiles” program in Turkish orphanages was “helping the physical and psychological development of children who otherwise would not have access to even basic necessities” (P&G, Global Philanthropy and Contributions Report, 2005, as cited in C. Spence & Thomson, 2009, p. 380). Next to the case study was an ad for toothpaste in Turkey; however, there was no mention of toothpaste in the description of the program. In other examples, the product was soap or feminine products (C. Spence & Thomson, 2009). When social endeavors are not aligned with values and operating objectives, those endeavors may be perceived as tokenistic and only promoting a brand, which could spark backlash against the company (Becker-Olsen, Cudmore, & Hill, 2006).

Whether the motive for being involved in CSR endeavors is for business reasons, altruistic, or both, the genuineness of the company's motives impacts the response from all stakeholders (Sen et al., 2006). One model that may maximize the returns on CSR investments is one that provides benefits to multiple stakeholders in functionality, psychosocial aspects, and values (Bhattacharya et al., 2009). For example, an oral health initiative run by a personal products company with the goal of improving the oral health of over 50 million American children by providing education, oral care tools, and access to dental care achieved benefits to multiple stakeholders. Functional benefits included healthier teeth for the beneficiaries, higher stock returns for the investor, and a sense of accomplishment for employees who used their professional skills to aid others. Psychosocial benefits were also experienced by multiple stakeholders through improved social acceptance of the children, the joy of altruism for the consumers, financial success for the investor, and work-life integration for the employees. In regard to values, all four stakeholders benefited with increased self-esteem and a sense of well-being, accomplishment, and harmony (Bhattacharya et al., 2009).

A company's transparency and clarity in disclosing community engagement activities is critical in gaining credibility and authenticity in its actions (Baumann-Pauly et al., 2013). Having a business case for CSR actions is expected, and some would argue it is unethical and irresponsible not to have one (Ricks & Williams, 2005; C. Spence & Thomson, 2009).

Impact of Size of the Organization

The size of an organization may impact the motivations, ability, and commitment level toward community engagement. There are varying definitions of what constitutes a small to mid-sized enterprise (SME). For example, in the United States, the Small Business Administration has created two widely used standards for defining a small business: 500 employees or fewer for most manufacturing and mining industries and \$7 million in average annual receipts for many nonmanufacturing industries (U.S. Small Business Administration, 2014). Although there is no globally accepted definition of SMEs, the European Union has attempted to create a common definition of small and medium-sized enterprises (U.S. International Trade Commission, 2010), and it is based on the enterprises employing 250 or fewer employees. The definitions of SMEs vary in the literature, but most commonly refer to the number of employees.

For instance, small organizations (fewer than 20 employees) were found to invest more in customer-, supplier-, and employee-related CSR practices and less in environmental and community engagement practices than larger organizations (Lindgreen, Swaen, & Johnston, 2009). Larger organizations have more resources to monitor social demands, address them, and communicate the organization's efforts to develop and address its CSR practices (Stanwick & Stanwick, 1998). On the other hand, small businesses, due to their local nature, work closer with their local region (Gélinas & Bigras, 2004), which may be more of a motivator to engage with the community. In fact, one research study concluded that SMEs seem to be contributing more than their bigger counterparts (Zhang, 2011). On the contrary, L. J. Spence (1999) pointed out that small

businesses have limited cash flow and that corporate giving on the scale seen by large organizations may well be financially impossible for smaller companies.

In a qualitative study of small Asian companies (fewer than 250 employees), 91% of the respondents stated that social, ethical, and environmental issues were important, with 63% stating that profit is equally important and that CSR can create value for the organization (Worthington et al., 2006). Many of the respondents spoke of the positive impact on staff of engaging in socially responsible actions, with regular references to increased health and happiness and therefore better retention (Worthington et al., 2006).

Udayasankar (2008) proposed that the effect of company size on CSR participation is U-shaped, which is based on different combinations of company visibility, resource access, and scale of operations. The U-shape illustrates the dynamic that very small and very large companies are likely to participate more in CSR initiatives, whereas midsized companies will have the least participation (Udayasankar, 2008). Although Udayasankar pointed out that size is a factor in whether companies are motivated to participate in CSR initiatives, she cautioned about such a broad categorization as there are many other factors to consider, such as visibility, resource access, and scale of operations.

For example, Udayasankar (2008) illustrated that a small company typically has low visibility, resource access, and scale of operations, but high CSR participation to seek visibility and enhance access to resources. On the other hand, a large company may be high in all three of these categories and have high CSR activity to protect its image

because nonparticipation could be detrimental. The midsized company may have lower CSR activity because it is not subject to such high scrutiny (Udayasankar, 2008).

In a qualitative study of Swiss multinational companies (MNCs) compared to SMEs, it was found that the implementation of CSR is not directly a function of company size (Baumann-Pauly et al., 2013). This study revealed that

firm size seems to trigger a specific implementation pattern of CSR, where SMEs tend to be strong in actually implementing organizational CSR-related practices in core business operations, while MNCs tend to effectively communicate their commitments to CSR, but often lack sophisticated implementation programs. (Baumann-Pauly et al., 2013, p. 697)

The commitment, internal structures and procedures, and external collaboration related to the CSR activities were high for SMEs, whereas for MNCs, the commitment was also high, but internal structures had mixed results and external collaboration was low at this level. The results of studies in regard to the impact of size are limited, and further research is warranted (Amato & Amato, 2007; L. J. Spence, 1999; Worthington et al., 2006).

Reporting of CSR Initiatives

Reporting on CSR is characterized primarily as a mechanism to report on social and environmental performance and has been mostly on a voluntary basis (Othman & Ameer, 2009). In 2001, France was the first country to require publicly traded companies to report on both social and environmental issues, and other European countries have followed including the United Kingdom and Denmark (Hamilton & Tschopp, 2012). In Canada and the United States, there are requirements for publicly traded companies to

report on environmental liabilities and other social and environmental issues that are deemed “material” to shareholder value (Hamilton & Tschopp, 2012).

To arrive at a reporting model that fits all is not reasonable considering the various regulatory, economic, and consumer differences in the world, and in fact research suggests there will not be a singular evolution and diffusion of corporate responsibility reporting, even in the United States (Hamilton & Tschopp, 2012). Chen and Bouvain (2009) explained that different countries vary significantly in the extent to which they promote CSR, and these differences are based on very different institutional arrangements in each country. For example, in the United Kingdom there is a much greater emphasis from consumers on ethical sourcing issues, which will impact the level of detail needed by this group (Hamilton & Tschopp, 2012).

Three major organizations have emerged to help in setting guidelines for CSR reporting: Global Reporting Initiative’s (GRI’s) G4 standards, AccountAbility’s AA1000 Assurance Standard (AS), and the UN Global Compact’s Communication on Progress (COP) requirement (Hamilton & Tschopp, 2012; Othman & Ameer, 2009; Tsang, Welford, & Brown, 2009; Vurro & Perrini, 2011). The GRI was founded in 1997 and comprises an international governing body. The recently released G4 standards include content and quality guidelines and specific performance indicators for a range of social and environmental issues, including economic, environmental, labor matters, human rights, society, and product responsibilities (GRI, 2013). GRI’s standards represent the most widely adopted sustainability reporting model, with over 78% of reporting companies worldwide referring to these guidelines (KPMG, 2013b; Tsang et al., 2009).

AccountAbility's AA1000AS standard was created in 2003 by the U.K.-based research and advisory company with international offices and advisors. Its model sets out a moderate assurance level for reports based mainly on internal documentation and evidence and reserves a high assurance level for those that include evidence from stakeholders (Hamilton & Tschopp, 2012).

The UN Global Compact's COP is a mandatory annual public disclosure to all stakeholders (investors, consumers, civil society, and governments) on progress in implementing the 10 principles of the UN Global Compact, and the organization provides a self-assessment tool to assist in this assessment (Hamilton & Tschopp, 2012). The 10 principles of the UN Global Compact are separated into four main categories and include two principles related to human rights, four principles related to labor, three principles related to the environment, and one principle related to anticorruption. The 10 principles are as follows:

1. Businesses should support and respect the protection of internationally proclaimed human rights; and
2. make sure that they are not complicit in human rights abuses.
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
4. the elimination of all forms of forced and compulsory labour;
5. the effective abolition of child labour; and
6. the elimination of discrimination in respect of employment and occupation.
7. Businesses [should] support a precautionary approach to environmental challenges;
8. undertake initiatives to promote greater environmental responsibility; and
9. encourage the development and diffusion of environmentally friendly technologies.
10. Businesses should work against corruption in all its forms, including extortion and bribery. (UN Global Compact, 2014, p. 48)

Although much progress has been made in reporting models for CSR, there is still much criticism about the effectiveness of these models, especially as it relates to accounting for human rights (Chetty, 2011; Frankental, 2011; Gallhofer, Haslam, & van der Walt, 2011) or human capital (Gamerschlag & Moeller, 2011). For some, this concept of reporting, which began with the triple bottom line (Elkington, 1998), has been overrun by the GRI, and the reporting is myopic and still focused on the financial stability of the business, and the fact that this stability may come at the expense of the environment and the earth or social equity is largely avoided (Milne & Gray, 2013). Another critique of the reporting model is that there tends to be a great deal of emphasis on philanthropy and employee volunteering without any evaluation of the impact of these efforts (Tsang et al., 2009). Finally, these models are meant to address the MNCs and are not feasible or applicable for smaller businesses, leaving standardization nonexistent for small and mid-sized companies, which may be creating a gap in getting the message out to prospective stakeholders regarding CSR initiatives (Othman & Ameer, 2009).

Community Engagement

CSR covers organizations' efforts to address a wide variety of social and environmental problems and includes voluntary programs and community partnerships (Lindgreen, Swaen, & Johnston, 2009). According to F. Bowen et al. (2010), "Community engagement strategy is a subset of a firm's corporate social responsibility activities that are directed towards individual citizens and community groups" (p. 297).

Based on its own research, Tamarack (n.d.), an institute for community engagement, has defined community engagement to be "people working collaboratively,

through inspired action and learning, to create and realize bold visions for their common future” (p. 9). These relationships are often between government or not-for-profit entities and community members (Aslin & Brown, 2002; Fawcett et al., 1995). In other instances, the relationship may be between a business entity and community organization (F. Bowen et al., 2010). Community engagement is also a common form of interaction at the university level with an emphasis on student involvement in the community (Selvaratnam, 2013).

Fawcett et al. (1995) described community partnerships as those in which members of different community sectors or organizations work toward a common purpose to change programs, policies, or practices. The theory is that collaboration between various constituents will be more effective since partners share responsibilities, risk, and resources (Himmelman, 2002). An example would be collaborative partnerships to prevent youth violence, which may include schools, local law enforcement agencies, and religious organizations.

In relation to how businesses typically engage with the community, F. Bowen et al. (2010) defined a community engagement strategy as “the pattern of activities implemented by firms to work collaboratively with and through groups of people to address issues affecting the social well-being of those people” (p. 297). These researchers studied the academic literature about community engagement and found there was little research done until the year 2000. Therefore, this concept and terminology is fairly new. F. Bowen et al. found that the most common types of engagement behaviors observed over the last 10 years between businesses and community organizations

involved the “donation of company financial resources (philanthropy), time (employee volunteering) and skills (training of community members)” (p. 305). Borrowing from the leadership literature (Bass, 1990), F. Bowen et al. referred to this form of engagement as transactional. Transactional engagement is commonly referred to as giving back to the community and is considered to be one way, from the company to the community (F. Bowen et al., 2010). Although less frequent, the relationship may reach a transformational stage, where the control of the engagement is shared, and both parties are connected to actions and resources (F. Bowen et al., 2010).

Another form of community engagement discussed in the literature has been referred to as social partnerships. Waddock (1988) defined social partnerships as follows:

A commitment by a corporation or a group of corporations to work with an organization from a different economic sector (public or nonprofit). It involves a commitment of resources—time and effort—by individuals from all partner organizations. These individuals work co-operatively to solve problems that affect them all. The problems can be defined at least in part as a social issue; its solution will benefit all partners. Social partnership addresses issues that extend beyond organizational boundaries and traditional goals and lie within the traditional realm of public policy—that is, in the social arena. It requires active rather than passive involvement from all parties. Participants must make a resource commitment that is more than merely monetary. (p. 18)

The concept of cross-sector partnerships is becoming a more common response to CSR needs (Moon, 2001). In fact, in some countries the government is encouraging these relationships. For example, in Australia there is the Prime Minister’s Community Business Partnership Board that encourages such partnerships. The partnerships are expected to exchange resources, talents, and skills to develop innovative solutions to

local and regional community problems (Loza, 2004). These partnerships are expected to benefit society as a whole by building community capacity.

Loza (2004) described the business-community partnership as one that includes contributing money, products, services and human resources such as time, skills and leadership to meet the social and economic needs of the community in which the business is embedded by connecting business objectives with the communities in which the business operates. (p. 299)

This strategy moves the relationship to a mutually beneficial one for both parties by increasing community capacity such as building trust between the organizations. This provides another form of community engagement.

For purposes of this dissertation, community engagement is the term used to identify the subject of this study in relation to how businesses meet the objectives of CSR in regard to supporting the social good outside of the organization. Other terms are often used interchangeably, such as corporate philanthropy, corporate citizenship, volunteerism, and corporate charity.

Quality of Community Engagement

The quality and strength of the stakeholder-company relationship vary. One of the strongest possible community engagement relationships is that of identification (Berger et al., 2006). Berger et al. (2006) described this as identifying with the social alliances in a holistic manner by integrating the “professional and personal, the ethical and economic, the company and the nonprofit identities” (p. 133). An example of this is the alliance between Timberland and City Year, the national corps of young adults engaged in community service. Their partnership became more than traditional

philanthropy or cause-related marketing; it became a central feature of the company and its identity (Austin & Quinn, 2005). This type of integration is powerful as organizational members create emotional attachments, which form multiple levels of identity within the company they work for and the community organization.

Another level of stakeholder-company relationships is that of commitment. Commitment refers to a relationship whereby stakeholders commit resources to the relationship over time because of a psychological attachment to the organization (Gundlach, Achrol, & Mentzer, 1995). The stakeholders who are receiving the benefits from the CSR initiative often perceive a social norm to reciprocate, which will motivate commitment to the company (Bhattacharya et al., 2009). This commitment level is accentuated if the relationship is also one of trust, which is a perception of “confidence in the exchange partner’s reliability and integrity” (Morgan & Hunt, 1994, p. 23). The pure benevolence and integrity that is often signaled through community involvement and CSR programs stimulates trust (Bhattacharya et al., 2009).

And finally, although one of the weaker levels of the stakeholder-company relationships, satisfaction occurs when the CSR initiative provides only functional benefits to stakeholders. It will likely satisfy the stakeholders but not instill trust, commitment, or identification (Bhattacharya et al., 2009). Therefore, the quality of the relationship between stakeholders and the company will impact stakeholder behaviors (Morgan & Hunt, 1994; Waddock, 2001). Stakeholders such as consumers, employees, and investors who “identify with the company or harbor feelings of trust, commitment, or

satisfaction will behave in ways that support the company's objectives while those with a lower level of relationship quality will not" (Bhattacharya et al., 2009, p. 265).

Operational Aspects of Community Engagement

It is worthwhile to briefly explore the common ways in which organizations establish and operate community involvement activities. The three most common departments established to monitor CSR activities are (a) a CSR department, (b) central administration, and (c) marketing or public relations (Brammer & Millington, 2003; Smith, 1990). One significant finding in Brammer and Millington's (2003) study was that those organizations that managed their community involvement through a separate CSR department reported expenditures over twice those that were managed in their marketing or public relations divisions, and expenditures were 10 times as high if community involvement was managed in their central administration functions.

Another form of managing community partnership is found with cause-related marketing, which links corporate identity with nonprofits, good causes, and significant social issues through cooperative marketing and fundraising programs (Varadarajan & Menon, 1988). Cause-related marketing is defined as corporate philanthropy organized around the marketing objectives of increasing product sales by enhancing corporate identity (DiNitto, 1989). The relationships between companies and nonprofits often have specific goals and objectives associated with them and are often long term. Examples include programs from companies like Coors Brewing Company, which sponsored a 5-year, \$40 million program aimed at teaching 500,000 American adults in its market to

read; the Stride Rite Corporation, which sponsors mentor programs in public school systems to help educate the children who are a primary market for its shoes; MTV, which promotes voter registration among the young adults who make up its viewer base; and Liz Claiborne, a manufacturer of women's clothing, which sponsored a mammography initiative (File & Prince, 1998).

A pioneer of linking business to causes was Anita Roddick, the late founder and leader of The Body Shop International PLC, a company specialized in the cosmetics market for naturally based products with minimal packaging. The Body Shop evolved from a single small shop in Brighton, England, to a worldwide network of close to 2,000 specialty stores (Roddick, 2000). Besides the unique products, the real claim to fame for The Body Shop is its renowned reputation as a leader in CSR with its unique focus on environmental protection and social change. Roddick (2000) stated, "I believe in promoting our products by linking them to a political and social message" (p. 78). Examples of causes supported and publicized by The Body Shop include efforts toward saving Brazilian rain forests, saving whales, banning animal testing in the cosmetic industry, preventing domestic violence, promoting self-esteem, and most recently, joining forces with ECPAT International to tackle the issue of human sex trafficking (The Body Shop International PLC, 2012).

Community Engagement and Organizations

Community engagement relationships commonly exist between entities outside of the for-profit and nonprofit relationship. For example, universities often incorporate programs of community engagement in their curriculum due to the cognitive gains

achieved from the students' reflections on their own experiences during community engagement (Hedin, 1989). For example, in a study conducted on students from the University Kebangsaan Malaysi who provided community service to a settlement community in need, the university reported an increase in the level of academic performance, life skills, civic and social responsibility, and personal development of the students (Selvaratnam, 2013). There are many other approaches and strategies for university-community engagement partnerships, such as internships, academic service projects, applied research, organization and community capacity building, and collaborations through grants (Clifford & Petrescu, 2012).

Another form of community partnership exists when representatives from different community sectors, organizations, or constituencies create alliances to work toward a common purpose or mission (Gray, 1991). For example, a collaborative partnership to prevent youth violence may involve adolescents affected by the problem as well as the police chief, schools, and religious organizations (Fawcett et al., 1995). These multiparty alliances help facilitate transactions between people and environments, helping to influence systems and mobilize resources (McCarthy & Zald, 1977). Researchers at the University of Kansas conducted a multistate initiative for prevention of adolescent substance abuse. This program included gathering input and involving a variety of community sectors such as businesses, religious organizations, and criminal justice sectors, like prisons, and included local pastors, parents, youth, church members, and teachers (Fawcett et al., 1995). This collaboration is a good example of how community leaders and support organizations can work toward a common purpose.

In some cases, companies are motivated to combine forces with governmental agencies. Under U.S. Federal Sentencing Guidelines, companies may have certain penalties and fines reduced or even eliminated if they can show they have taken “good corporate citizenship” actions (Kotler & Lee, 2004, p. 216). For example, Motorola participates in a voluntary U.S. Environmental Protection Agency program called WasteWise, where organizations eliminate costly municipal solid waste (Kotler & Lee, 2004). Motorola also developed a packaging reuse system, which eliminates over 140 tons of packaging waste each year, and also was the second electronics company in the world to eliminate the use of chlorofluorocarbons from its manufacturing processes. Both of these efforts were awarded recognition for these innovations by the U.S. Environmental Protection Agency (Kotler & Lee, 2004).

The types of organizations that businesses support through community engagement vary. However, education is one of the most preferred community involvement areas for the business community (Brammer & Millington, 2003; Worthington et al., 2006). Other common industries for community involvement include the arts, sports, medical research, environmental, and economic development (Brammer & Millington, 2003; Worthington et al., 2006). On the flip side, popular exclusions for CSR initiatives include religious groups, political affiliations, and animal rights groups (Brammer & Millington, 2003).

Another form of relationship between businesses and nonprofits involves aesthetic pleasure (Wilson, 1980). For example, in a study of 478 privately held businesses, it was found that there were many relationships with the performing arts,

among them the ballet (25.6%), specialized museums (14.5%), dance (14.5%), general museums (9.0%), opera (9.0%), orchestras (8.4%), performing arts centers (6.8%), visual arts and architecture (5.2%), and choral and music ensembles (5.2%; File & Prince, 1998).

Commonly used community engagement strategies between businesses include working collaboratively with and through groups of people to address issues affecting the social well-being of those people (Fawcett et al., 1995). Examples include Pfizer's Friends in Health project that provides culturally relevant tools to help Latino parents manage diabetes and related complications, Weyerhaeuser's forest management joint ventures with First Nations bands, and Hook & Ladder Brewing Co.'s philanthropic support of local firefighters through the donation of "A Penny for Every Pint" (F. Bowen et al., 2010).

Michael Porter and Mark Kramer (2002) argued that philanthropic activities can and should go beyond generating goodwill. They cited examples such as Exxon Mobil, which has made substantial donations to improve roads in developing countries where it operates, thus enhancing the company's own productivity in those countries; Apple Computer, which donates computers to schools, thus increasing the usage and appeal of Apple systems; and American Express, which supports training for students pursuing careers in travel agencies, thus enhancing the workforce in its field (Porter & Kramer, 2002).

Other examples that provide additional benefits based on the choice of community involvement include the investment in journalism education by the *New York*

Times, which in turn strengthens the company's industry and workforce, or vans provided by General Motors to support car seat safety inspections, which leverages the availability of excess or idle corporate resources (Kotler & Lee, 2004). These relationships are examples of simultaneous support for business goals and philanthropy. Porter and Kramer (2002) stated, "It is only where corporate expenditures produce simultaneous social and economic gains that corporate philanthropy and shareholder interests converge. . . . It is here that philanthropy is truly strategic" (p. 59).

Community Engagement in the Finance Sector

Literature specifically addressing community engagement and firms in the accounting industry is scarce. Although not directly addressing community engagement, Rosa Chun (2006) conducted a study in the United Kingdom that included one of the large public accounting firms, a large bank, and a retailer. The study assessed correlations between integrity and innovation, between courage and innovation, and between employee satisfaction and innovation. Integrity was defined as being socially responsible, trustworthy, sincere, and honest. Innovation was defined as being innovative, exciting, spirited, and imaginative. Courage was defined as leading, being ambitious, and being achievement oriented. The results of the study supported all three of the following hypotheses:

1. The higher the reputation for being innovative perceived by employees, the less likely they are to perceive the firm as being trustworthy, honest, and socially responsible.
2. The higher the reputation for being innovative perceived by employees, the less likely they are to perceive the firm as being leading and competent.
3. The higher the reputation for being innovative perceived by employees, the more likely they are to be satisfied with the firm. (Chun, 2006, p. 66)

Of the three industries, the accounting firm ranked lowest on integrity but highest on innovation and courage, and had the highest employee satisfaction (Chun, 2006). However, the accounting firm was perceived in the market as overly competitive and aggressive and even arrogant in its approach to customers and competitors. An implication of this finding is that for firms to be innovative and therefore competitive, they have to be perceived as insincere and not trustworthy or socially responsible (Chun, 2006). Of course, a limitation to this study was the sample of one company per industry, which makes it difficult to generalize the findings across all firms.

There were two studies conducted on the finance sector or professional services realm. One was a qualitative study in the credit union industry and the other a mixed-method study in the banking industry (Chia & Peters, 2010; Pomeroy & Dolnicar, 2009). The purpose of each study varied significantly, but both offered interesting insights into community engagement in the financial services sector. The purpose of the qualitative study of credit unions was to investigate why employees might or might not be committed to organizations' social capital initiatives (Chia & Peters, 2010), and the purpose of the mixed-method study in banking was to determine the actual level of consumer awareness of CSR initiatives (Pomeroy & Dolnicar, 2009).

Chia and Peters (2010) conducted their study with two prominent credit unions, one in Canada and the other in Australia. The results of the study suggested that credit union employees in both countries regard their community engagement activities as social capital investment rather than CSR (Chia & Peters, n.d.). Social capital implies good corporate citizenship that is embedded in the organizations' strategies and business

practices and “the philosophy or set of values that underpins these practices” (Crane, Matten, & Spence, 2008, p. 8).

Chia and Peters (n.d.) identified the types of community engagement efforts, which included numerous corporate support endeavors, such as walks, blood drives, education grants, volunteer days, donations to several not-for-profit agencies, and sharing skills, such as financial seminars, microloans, and so forth. Employees indicated they wanted to be more involved in working with communities and partnering with other organizations that can make a difference and that those partner organizations should be chosen by employees, not the corporate office. The employees also stated they wanted the activities to be part of their day-to-day duties in serving members rather than volunteering and taking on additional responsibilities. The sentiment from employees was that they were supporting too many charities, with no real connection and commitment (Chia & Peters, n.d.).

Experimental studies have indicated that consumers’ attitudes and purchase intentions are influenced by CSR initiatives (Mohr, Webb, & Harris, 2001; Sen & Bhattacharya, 2001); however, this is only the case if the consumers are actually aware of them. The study conducted within the Australian banking sector by Pomeroy and Dolnicar (2009) attempted to examine the level of actual consumer awareness of CSR initiatives. The study was conducted using a qualitative approach by interviewing executives of the four largest banks in Australia to gain insights into their CSR activities and communication strategies. The quantitative stage of the study involved a consumer survey of 415 randomly selected banking customers.

The results of the qualitative phase of Pomeroy and Dolnicar's (2009) study provided insights from the executives of the four largest banks in Australia. The insights included the following:

1. The Australian banking sector views CSR initiatives as a promising strategy to rebuild relationships with key stakeholder groups, particularly employees and consumers that have been damaged as a result of employee downsizing and increased fees to customers;
2. competition from newer community-based banks has increased the interest and pressure to engage in CSR initiatives; [and]
3. there is an acceptance that CSR is a new competitive frontier with an effort to position their brands as contributing more broadly to society. (Pomeroy & Dolnicar, 2009, p. 296)

Results from the quantitative consumer awareness portion of the study indicated,

1. Both general and specific awareness levels of banks' CSR initiatives are low, despite efforts to communicate. Only 7% of respondents stated they were familiar with initiatives their bank was involved in;
2. banks currently do not satisfy consumers' interest in receiving CSR-related information;
3. while bank-controlled communication channels are perceived as highly trustworthy with respect to product-related information, independent sources, such as the media, are more trusted regarding information about CSR; and
4. differences in respondents' interests are a possible basis for improving CSR communication effectiveness through segmentation approaches. (Pomeroy & Dolnicar, 2009, p. 297)

This study purported that socially responsible companies may need to increase awareness of their initiatives, as without the awareness there is no way for the consumers to reward ethical business philosophies and contribute to the sustainability of CSR initiatives (Pomeroy & Dolnicar, 2009).

Some studies have included the finance sector among their sample selection. For example, Brammer and Millington (2003) prepared an analysis of 148 U.K.-based companies, highlighting significant associations between community involvement

activities, industry, and allocation of responsibility for community involvement. There were four major industry sectors included in the study: manufacturing, services, finance, and utilities. One key finding of this study was that the managing of community involvement initiatives is predominantly handled in a separate CSR department (68%) for companies in the finance sector. This is significant in that it was also found that when companies managed these activities outside of central administration and/or marketing, the level of expenditures was more than twice as high as the level of expenditures if managed in the other departments (Brammer & Millington, 2003). In addition, when companies managed these initiatives through the CSR department, they were more likely to involve employees in community projects, support volunteering on company time, match employee giving, and operate a payroll scheme for giving (Brammer & Millington, 2003).

In another study performed by File and Prince (1998), the services industry was one of the four industries examined. The purpose of this study of 478 privately held mid-sized businesses was to explore the extent to which their corporate contributions were philanthropic or instrumentally motivated. One of the key findings in this study was that CEOs in service and retail industries (versus wholesale and manufacturing) were more likely to cite cultural traditions as an important philanthropic motivation (File & Prince, 1998). The motivations prompting support of the arts included promotion of the companies' products as well as aesthetic appreciation. These results showed that cause-related marketing had become an established part of the marketing mix for privately held companies (File & Prince, 1998).

Community Engagement of Public Accounting Firms

Scholarly literature specific to community engagement or social responsibility within public accounting is not readily accessible or available. Although there are numerous scholarly articles addressing the role and responsibility public accounting has in standardizing and reporting on social responsibility for other entities (Ball, Soare, & Brewis, 2012; Chetty, 2011; Gallhofer et al., 2011; Jones & Jonas, 2011), these are written in regard to the profession's practice of servicing clients, not the CSR within the company itself.

There are articles written and published in journals for accounting practitioners that have addressed the topic of community engagement. For example, the American Institute of Certified Public Accountants (AICPA, 2014b) publicizes in the *Journal of Accountancy* the recipients of the AICPA public service award, which recognizes members and/or firms for contributions to the community. In another announcement, the AICPA (2013) described the commitment of scholarship programs to college accounting students awarded partly on community service efforts. In yet another article, the AICPA (2010) addressed community service in down economic times and reported on interviews with leaders in business, not-for-profits, and the public accounting industry on their commitment to good corporate citizenship. Amin and Heavey (2012) discussed the AICPA's 360 Degrees of Financial Literacy program, which is designed for certified public accountants (CPAs) to use their expertise and knowledge to improve the financial well-being of communities across the United States. This is primarily accomplished by

volunteering in local schools to teach financial skills regarding budgeting, saving, taxes, and basic financing.

The Big Four accounting firms (KPMG, Deloitte, PricewaterhouseCoopers LLP [PwC], and Ernst & Young) are all invested in CSR and community engagement initiatives, as evidenced by their websites, press releases, and CSR reports. As an example, KPMG (2013a) touts a Corporate Citizenship program, which includes initiatives of volunteerism, philanthropy, corporate giving through the KPMG Foundation, and strategic alliances with nonprofit organizations and a focus on youth and education. KPMG views this investment as one with a strategic purpose that addresses a societal need to create a talent pipeline that is prepared for the challenges of a global marketplace.

Another example from the Big Four is PwC's (2012) Corporate Responsibility program. PwC stated its community-focused programs provide avenues for its employees to be engaged in charitable activities where they live and work. They are heavily involved in youth education programs, donating time, skills and talents. PwC stated it is committed to pro bono work, especially with the Carbon Disclosure Project by offering pro bono surveying and reporting. In addition, 33% of the partners in PwC serve on nonprofit boards. PwC also made a commitment to reduce its carbon footprint by 10%, operate a PwC Foundation with the major focus on promoting education and humanitarianism, and have a goal encouraging 100% employee engagement with community engagement projects. Deloitte (2013) also has an in-depth Community Involvement program, as does Ernst & Young (2013) with its Building a Better World

Program. Scholarly literature is scarce in regard to the public accounting sector and community engagement, especially related to small and mid-sized firms.

Leadership Theory and Community Engagement

Much of the literature associated with CSR and community engagement addresses actions at the organizational level; however, it comes down to individuals within companies who actually create, implement, sustain, or avoid such policies and actions (Jones Christensen, Mackey, & Whetten, 2014). A review of the literature in regard to how leadership theory integrates and links with social responsibility and community engagement follows.

Leadership is defined as a process whereby an individual influences a group of individuals to achieve a common goal, and leadership theories fall into three categories: (a) theories about the individual as leader (traits, personality, skills, abilities, and charisma), (b) theories about the processes at play between the leader and follower, and (c) theories about shared or distributed leadership (Northouse, 2013). The three most commonly linked theories of leadership to CSR behavior are transformational, servant leadership, and authentic leadership (Jones Christensen et al., 2014; Rego, Sousa, Marques, & Cunha, 2012).

Transformational Leadership

Northouse (2013) described transformational leadership as “a process that changes and transforms people. It is concerned with emotions, values, ethics, standards, and long-term goals and includes assessing followers’ motives, satisfying their needs, and

treating them as full human beings” (p. 185). Burns (1978) stated that transformational leadership “occurs when one or more persons engage with others in such a way that leaders and followers raise one another to higher levels of motivation and morality” (p. 134).

Transformational leadership differs from transactional leadership in that transactional leadership is concerned with the exchange between leader and follower, such as contingent rewards and positive or negative feedback, whereas transformational leadership is concerned with improving the performance of followers and developing followers to their fullest potential (Bass, 1990; Northouse, 2013). Bass and Avolio (1994) argued that transformational leaders achieve superior results by employing one or more of the following four factors:

1. Idealized influence: Transformational leaders behave in ways that result in being a role model for their followers. The leaders are admired, respected, and trusted. . . . The leader shares risks with the followers and is consistent rather than arbitrary. He or she can be counted on to do the right thing, demonstrating high standards of ethical and moral conduct. The leader avoids using power for personal gain and only when needed.
2. Inspirational motivation: Transformational leaders motivate and inspire those around them by providing meaning and challenge to their followers’ work. Team spirit is aroused. Enthusiasm and optimism are displayed. . . . The leader creates clearly communicated expectations that followers want to meet and also demonstrates commitment to goals and shared vision.
3. Intellectual stimulation: Transformational leaders stimulate their followers’ efforts to be innovative and creative by questioning assumptions, reframing problems, and approaching situations in new ways. Creativity is encouraged. . . . New ideas and creative problem solutions are solicited from followers, who are included in the process of addressing problems and finding solutions. Followers are encouraged to try new approaches, and their ideas are not criticized because they differ from the leaders’ ideas.
4. Individualized consideration: Transformational leaders pay special attention to each individual’s needs for achievement and growth by acting as coach or mentor. Followers and colleagues are developed to successfully higher levels

of potential. . . . New opportunities are created along with a supportive climate. . . . The leader's behavior demonstrates acceptance of individual differences. . . . The individually considerate leader listens effectively. (pp. 3-4)

Kouzes and Posner (2012) offered a similar transformational leadership approach with their five practices of exemplary leadership including “modeling the way, inspiring a shared vision, challenging the process, enabling others to act and encouraging the heart” (p. 15). This model emphasizes behaviors, not personality traits.

Transformational leaders are prepared to move people toward a shared vision for the greater purpose of the organization and societal interests (Bass & Avolio, 1994).

These attributes of transformational leadership align with CSR initiatives in that transformational leaders “raise followers’ aspirations and activate higher order values such that followers identify with the leader and his or her mission/vision, feel better about their work, and work to perform beyond simple transactions and base expectations” (Avolio, Walumbwa, & Weber, 2009, p. 428). Transformational leadership theory and behaviors can influence causes and behaviors related to social justice, environmental activism, and other socially responsible outcomes (Jones Christensen et al., 2014). Specifically, researchers have associated transformational leadership with higher propensities to engage in environmental social responsibility (Waldman, Siegel, & Javidan, 2006). Leaders who inspire a vision toward a higher purpose and create work environments enriched with enabling human creativity are perfectly aligned with Liebig’s (1994) description of being socially responsible.

Servant Leadership

Servant leadership originated in the 1970s with the writings of Robert Greenleaf (2003), who stated, “Servant-leadership holds that the primary purpose of a business should be to create a positive impact on its employees and community, rather than using profit as the sole motive” (p. 20). Serving and engaging with the community is woven through many aspects of the servant-leadership model. A servant leader has a social responsibility, and if inequalities and social injustices exist, a servant leader tries to remove them (Graham, 1991).

Spears (2002) identified 10 characteristics of a servant leader: (a) listening, (b) empathy, (c) healing, (d) awareness, (e) persuasion, (f) conceptualization, (g) foresight, (h) stewardship, (i) commitment to the growth of people, and (j) building community. These 10 attributes are similar to other practical models in the literature (Russell & Stone, 2002). In other words, this model highlights leaders who put followers first, helping them grow and succeed, fostering ethical behavior, empowering others, and creating value for the external community (Northouse, 2013). Ideally, this model will create cultures where serving others becomes the norm within and outside the organization (Liden, Wayne, Zhao, & Henderson, 2008), and the long-term outcomes will include positive social change and helping society flourish (Northouse, 2013).

Servant leadership seems to be one of the only leadership models in which CSR is both foundational to the conceptual model and specified as an expected outcome of the model (Jones Christensen et al., 2014). The key concepts include behaviors of the leader such as “conceptualizing, emotional healing, putting followers first, helping followers

grow and succeed, behaving ethically, empowering, and creating value for the community” (Northouse, 2013, p. 232). Servant leadership differs from transformational leadership in its focus on followers’ needs, whereas transformational leaders focus on organizational goals (Jones Christensen et al., 2014).

Two elements of servant leadership that directly relate to community engagement are stewardship and building community. Stewardship refers to the leaders’ responsibility to carefully manage the people and organization they have been entrusted to lead and hold the organization in trust for the greater good of society (Northouse, 2013). It means that the leaders understand their responsibility to teach and reach people in the organization and care deeply about their lives (Flint, 2012). Van Dierendonck (2011) stated that “stewardship is closely related to social responsibility, loyalty and team work” (p. 1234). Building community is defined as allowing followers to identify with something greater than themselves, which helps provide a sense of unity and relatedness (Northouse, 2013).

Servant leadership remains distinct from other leadership models and offers a great deal in relation to leaders providing meaning and purpose in their organizations and society (Graham, 1991; Greenleaf, 2003; Russell & Stone, 2002). The servant leadership model focuses on the betterment of followers, organizations, and society, which are all purviews of CSR (Jones Christensen et al., 2014). In practice, servant leadership has often been tied to a Christian perspective of leadership with direct mentions of serving God (Flint, 2012; Pollard, 2009); however, the premise is meant to be one of inclusiveness and care for the human spirit and dignity to every person (Echols, 2009;

Greenleaf, 2003). What is clear about servant leadership and CSR is that there is a commonality between the efforts toward serving a higher purpose, fostering creativity of the workforce, and bettering society (Jones Christensen et al., 2014; Liebig, 1994).

Authentic Leadership

Authentic leadership is a fairly new theory, coming about largely in response to societal upheaval and instability after widespread corruption and a troubled economy in the early 2000s (Northouse, 2013). Walumbwa, Avolio, Gardner, Wernsing, and Peterson (2008) defined authentic leadership as

a pattern of leader behavior that draws upon and promotes both positive psychological capacities and a positive ethical climate, to foster greater self-awareness, an internalized moral perspective, balanced processing of information, and relational transparency on the part of leaders working with followers, fostering positive self-development. (p. 94)

They described the four key components of authentic leadership as follows:

1. Self-awareness: This refers to personal insights in which leaders reflect on core values, identity, emotions, motives, and goals and understand their strengths, weaknesses, and purpose (Walumbwa et al., 2008).
2. Internalized moral perspectives: This refers to the self-regulatory process of the leaders to use their own internal moral standards and values versus external influences (Walumbwa et al., 2008).
3. Balanced processing: This refers to an individual's ability to analyze information objectively, unbiased, and openly (Walumbwa et al., 2008).
4. Relational transparency: This refers to communicating openly and honestly and being real in relationships with others (Walumbwa et al., 2008). Eagly (2005) described this

element as a reciprocal process of authenticity in interactions between leaders and followers.

Offering a more practical approach to authentic leadership, George and Sims (2007) described the key elements of authentic leadership as pursuing purpose with passion, practicing solid values, leading with heart, establishing enduring relationships, and demonstrating self-discipline. They described this as knowing one's "true north" as the leaders know who they are, where they are going, and what the right thing to do is (George & Sims, 2007; Northouse, 2013). A key differentiator in this model is the link to critical life events that shape the leaders' passions and interests (Shamir & Eilam, 2005). An example of an authentic leader with a strong sense of values and purpose was Nelson Mandela, who knew his purpose was to end apartheid in South Africa, and instead of denouncing his viewpoint, which would have freed him from prison, he remained true to his values and spent much his life incarcerated (Northouse, 2013).

An example in the business world is Howard Schultz, the founder of Starbucks, whose childhood memory of his father's injury as a delivery truck driver and his lack of insurance coverage drove him to make Starbucks one of the first American companies to provide access to health coverage for workers even if they worked less than 20 hours per week (George & Sims, 2007). Authentic leadership is a lifelong process that is continually influenced by critical life events (Northouse, 2013).

Research regarding the impact of authentic leadership on employees has shown that employees feel empowered, are more engaged in their work roles, and demonstrate organizational citizenship behaviors (Walumbwa, Wang, Wang, Schaubroeck, & Avolio,

2010). In a study in Portugal, it was shown that authentic leadership fosters employee creativity, which is a crucial resource for organizations in facing competitive challenges and was found to improve overall organizational effectiveness (Rego et al., 2012).

Authentic leadership is similar to transformational and servant leadership in the sense that authenticity requires the leaders to do what is “right” and “good” for their followers and society (Northouse, 2013, p. 268). Although authentic leadership is still in formative stages of development, the connection to citizenship, employee engagement, creativity, and working toward the common good are all elements that resonate and align leadership with corporate community engagement and social responsibility (Liebig, 1998; Northouse, 2013; Rego et al., 2012; Walumbwa et al., 2008).

Concepts of Community Engagement and Leadership

After reviewing the literature, a conceptual framework for community engagement was developed using Liebig’s (1998) key concepts: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes or the common good.

Enhancing Social Equity

Social inequality across the world continues as the level of income disparity between the rich and poor rises. In fact, 71% of the world’s total population inhabits nations in which economic inequality has grown over the last few decades, including the United States (Jost et al., 2015). In the last 30 years, the rich in the United States (and many other industrial nations) have grown richer, while the middle and working classes

have either remained stagnant or declined in terms of their economic position (Atkinson, Piketty, & Saez, 2011). Globally, 1.2 billion people live on \$1.25 or less per day, and 2.2 billion people worldwide live in multidimensional poverty, including deprivation of health care, education, and living conditions (United Nations Development Programme, 2014). Such economic inequality is associated with a number of negative consequences, including physical and mental health issues, shorter life spans, increased rates of divorce, and a lack of social cohesion (Wilkinson & Pickett, 2010).

Although primarily concerned about income disparity, Liebig (1994) expanded the corporate leaders' responsibility to enhance social equity in

concern over the growing disparity between rich and poor, both within and among nations; the acceptance of culturally and racially diverse people; the full enfranchisement of women in business; and recognition of the feminine perspective as a valuable and necessary corrective to traditional masculine domination. (p. 3)

With similar sentiments, H. R. Bowen (1953) and McGuire (1963) were pioneers in opining that businesses had a responsibility for the welfare of the community and society. Barrett (2014) also argued that leaders in the 21st century need to be seen as caring for all stakeholders, including the poor and disadvantaged. This concept of addressing multiple stakeholders was also shared earlier by Walton (1967). Acs (2013) echoed this sentiment in his view that philanthropic efforts supported by business often drive social change in issues such as women's rights, gay rights, racial segregation, and so on.

Companies are voluntarily involved in addressing various social needs, which are typically aligned to improve health, education, living conditions, or safety (Abbott & Monsen, 1979; Blowfield & Frynas, 2005; Chetty, 2011; Chia & Peters, 2010; Kotler &

Lee, 2004; Lindgreen, Swaen, & Johnston, 2009; Paine, 2001). These efforts to address the social well-being of people are often accomplished through collaborative social partnerships and may be mutually beneficial (Fawcett et al., 1995; Kleine & von Hauff, 2009; Worthington et al., 2006). Servant and transformational leadership theories support the notion that leaders of companies move people through shared vision and bettering society (Barrett, 2006; Fry & Slocum, 2008; Jones Christensen et al., 2014; Mackey & Sisodia, 2013; Waldman et al., 2006).

Protecting the Natural Environment

Environmental degradation began at the start of the industrial revolution, and the cause is not linked to natural origins, such as asteroids and volcanic eruption; instead, the degradation is happening because of the “unrelenting growth of human populations and the way humanity is exploiting the planet” (Barrett, 1998, p. 22). The degradation includes freshwater scarcity and pollution, energy uncertainty, depleted fisheries, rapid deforestation, and climate change (Mackey & Sisodia, 2013). It is counterproductive to place blame and assume that companies have intentionally and deliberately spoiled the environment; rather, much of the harm has been unintended consequences. Regardless, businesses around the world must accept the responsibility to the environment and be accountable for what is happening to this planet (Mackey & Sisodia, 2013).

Liebig (1994) defined the leaders’ role in protecting the natural environment as “proactively raising environmental protection standards, seeking alternatives to natural resource depletion, engaging in voluntary recycling of materials and products, and

developing creative opportunities for business to improve the natural context within which all life is lived” (p. 3). The pressure and expectation for companies to integrate social and environmental concerns into their business operations and recognize stakeholders beyond the shareholder has become essential (Toppinen & Korhonen-Kurki, 2013).

Connecting the responsibility of companies to caring for and protecting the environment appeared in some of the earliest literature about CSR (Carroll, 1991; Davis, 1960; Porter & van der Linde, 1995; Walton, 1967). Empirical research has shown that working toward protecting the natural environment has been one of the most common forms of community engagement and philanthropic efforts from the business sector (Lindgreen, Swaen, & Johnston, 2009; Lioui & Sharma, 2012; Worthington et al., 2006). Integrating environmental concerns into the operational strategies of companies on a voluntary basis and then reporting on these efforts is paramount in the literature about corporate sustainability (Blowfield & Frynas, 2005; Chetty, 2011; Frankental, 2011; Fry & Slocum, 2008; Kleine & von Hauff, 2009).

Barrett (2014) spelled out the importance of the 21st-century business leaders’ responsibility to care for the ecology of the environment. This view was shared by Paine (2001) in her call for a value shift to behave responsibly and by Kotler and Lee (2004) in their stance that discretionary business practices should improve community well-being, which includes human conditions and environmental issues. Protecting the natural environment has immense importance to future generations and is a critical component of many community engagement efforts.

Enabling Human Creativity

The importance of creativity in the workplace has been the focus of much attention from both scholars and practitioners due to the linkage to competitive advantage (Chang et al., 2014). Employee creativity is defined as the generation of both novel and useful ideas (Zhou, 2003). Harman and Hormann (1990) discussed the relationship between meaning and creativity and stated that “all of history supports the observation that the desire to create is a fundamental urge of humankind” and “it come close to being the central meaning of our lives” (p. 26). Without opportunities in the workplace to express creativity, it is unlikely that employees will find personal fulfilment (Barrett, 2014).

Enabling human creativity is another element of Liebig’s description of CSR and a trait that virtuous leaders incorporate into their businesses. Liebig (1994) stated that human creativity involves enabling all personnel within a company, regardless of sex, race, position, or level, to participate in all aspects of the organization. He argued that this is how employees gain a true sense of growth and helps to satisfy the desire to contribute. Davis (1990) also contended that business decisions should be made in ways that promote human dignity, creativity, and potential of individuals.

Mackey and Sisodia (2013) stated, “Human creativity, partly individual but mostly collaborative and cumulative, is at the root of all economic progress” (p. 14). Companies that demonstrate high levels of creativity typically enjoy a competitive advantage, both with consumers and attracting and retaining employees (Hendry, 2009; Paine, 2001; Rego et al., 2012; Senge, 2006). Fostering creativity in the workplace is

often linked to creating psychological capital and providing meaning in the work environment (Bass & Avolio, 1994; Bolman & Deal, 2011; Reiter-Palmon, 2011). Furthermore, when employees are offered the ability to be both self-expressive and involved with community engagement activities they are passionate about, they often experience positive psychosocial benefits and life satisfaction (Bhattacharya et al., 2009; Greenleaf, 2002; Kotler & Lee, 2004).

Seeking a Higher Purpose

Liebig (1994) described serving a higher purpose as businesses' role to build a better world and bring the attributes of kindness and service into the processes of the business. This is accomplished by leaders across the philosophical spectrum including religious, nonreligious, and even antireligious; the common characteristic is a concern for the health of human society (Liebig, 1991). Although some business leaders may choose religious terminology, such as ServiceMaster does in its value statement, which starts with "To honor God in all we do" (Pollard, 2009, p. 18), this is not the norm in this pluralistic society. Liebig (1994) stated, "The term *serving higher purposes* is meant to connote the difficult to describe; namely, those thoughts and actions which enhance the affective, intuitive, and spiritual aspects of the human experience" (p. 191). Leider (2010) described the need to connect to spirituality as a personal journey of discovering meaning and life purpose connecting to oneself, others, and a higher power.

Having a higher purpose is also seen as an important step in becoming a conscious company and determining how the company can serve all stakeholders. For example, Walter Robb, co-CEO of Whole Foods Market, described the company's

purpose: “We are not so much retailers with a mission as missionaries who retail. The stores are our canvas upon which we can paint our deeper purpose of bringing whole foods and greater health to the world” (as cited in Mackey & Sisodia, 2013, pp. 42-43).

The concept of serving a higher purpose is paramount in the seven levels of organizational consciousness that, if mastered, often lead to a highly successful organization (Barrett, 2014). The higher levels (Levels 5 to 7) focus on the “spiritual” needs—“the need to find meaning in our lives, the need to make a difference in the world, and the need to be of service” (Barrett, 2006, p. 13). Table 1 summarizes the seven levels of consciousness per Barrett (2014).

Table 1

Seven Levels of Organizational Consciousness

Level of consciousness	Actions and needs
7 Service	Creating a long-term sustainable future for the organization by caring for humanity and preserving the earth’s life support systems.
6 Making a difference	Building the resilience of the organization by cooperating with other organizations and the local communities in which the organization operates.
5 Internal cohesion	Enhancing the capacity of the organization for collective action by aligning employee motivations around a shared set of values and an inspiring vision.
4 Transformation	Increasing innovation by giving employees a voice in decision making and making them accountable for their futures and the overall success of the organization.
3 Self-esteem	Establishing structures, policies, procedures, and processes that create order, support the performance of the organization, and enhance employee pride.
2 Relationship	Resolving conflicts and building harmonious relationships that create a sense of loyalty among employees and strong connection to customers.
1 Survival	Creating financial stability, profitability, and caring for the health and safety of all employees.

Note. Adapted from *The Values-Driven Organization: Unleashing Human Potential for Performance and Profit*, by R. Barrett, 2014, p. 77, London, United Kingdom: Routledge.

Congruent with the concept of a higher purpose or higher consciousness is Bolman and Deal's (2011) description of creating a work environment with soul, which was defined as "living in depth, living with meaning, purpose, joy, and a sense of contribution to the greater community" (p. 9). Greenleaf (2003), through his servant leadership model, shared a similar belief that leaders play a significant role in holding their organizations in trust for the greater good of society. In fact, efforts toward stewardship and serving the greater good have reaped many positive benefits in the business world and society (Flint, 2012; Greenleaf, 2002; Liden et al., 2008). Individuals and organizations that are committed to a vision beyond their self-interest will often be seen as more compassionate and as having a stronger sense of ethics, which often results in the creation of social capital and economic advantage (Fry & Slocum, 2008; Hendry, 2009; Paine, 2001; Senge, 2006). Companies often create this social capital through community engagement activities (Waddock, 2001).

The four elements of the conceptual framework are depicted in Table 2. The conceptual framework is reflective of the review of the literature on this subject and was the foundation on which the research was based for this study. The conceptual framework was based on the following four elements: (a) enhancing social equity, (b) protecting the natural environment, (c) enabling human creativity, and (d) seeking to serve higher purposes.

Table 2

Key Conceptual Framework Categories for Corporate Community Engagement

Social equity	Environment	Creativity	Higher purpose
Abbott & Monsen (1979)	Barrett (1998, 2006, 2014)	Barrett (1998, 2006, 2014)	Avolio, Walumbwa, & Weber (2009)
Acs (2013)	Blowfield & Frynas (2005)	Bass & Avolio (1994)	Barrett (1998, 2006, 2014)
Barrett (1998, 2006, 2014)	Carroll (1991, 1999)	Bhattacharya, Korschun, & Sen (2009)	Bass & Avolio (1994)
Blowfield & Frynas (2005)	Chetty (2011)	Bolman & Deal (2011)	Bolman & Deal (2011)
Carroll (1991, 1999)	Davis (1960)	Chang, Jia, Takeuchi, & Cai (2014)	Flint (2012)
Chetty (2011)	Frankental (2001)	Davis (1960)	Fry & Slocum (2008)
Chia & Peters (2010)	Fry & Slocum (2008)	George & Sims (2007)	Graham (1991)
Davis (1960)	Jones Christensen et al. (2014)	Greenleaf (2002, 2003)	Greenleaf (2002, 2003)
Fawcett et al. (1995)	Kleine & von Hauff (2009)	Harman & Hormann (1990)	Hendry (2009)
Fry & Slocum (2008)	Kotler & Lee (2004)	Hendry (2009)	Jones Christensen et al. (2014)
Jones Christensen, Mackey, & Whetten (2014)	Liebig (1994, 1998)	Kotler & Lee (2004)	Leider (2010)
Kleine & von Hauff (2009)	Lindgreen, Swaen, & Johnston (2009)	Liebig (1991, 1994, 1998)	Liebig (1991, 1994, 1998)
Kotler & Lee (2004)	Lioui & Sharma (2012)	Mackey & Sisodia (2013)	Mackey & Sisodia (2013)
Liebig (1994, 1998)	Mackey & Sisodia (2013)	Mackey & Sisodia (2013)	McGuire (1963)
Lindgreen, Swaen, & Johnston (2009)	Paine (2001)	Paine (2001)	Paine (2001)
Mackey & Sisodia (2013)	Porter & van der Linde (1995)	Rego, Sousa, Marques, & Cunha (2012)	Pollard (2009)
McGuire (1963)	Senge (2006)	Reiter-Palmon (2011)	Russell & Stone (2002)
Paine (2001)	Sisodia (2013)	Senge (2006)	Senge (2006)
Senge (2006)	Toppinen & Korhonen-Kurki (2013)	Zhou (2003)	Waddock (2001)
Waldman, Siegel, & Javidan (2006)	Walton (1967)		Walton (1967)
Walton (1967)	Worthington et al. (2006)		
Wilkinson & Pickett (2010)			
Worthington, Ram, & Jones (2006)			

Summary

The concept of CSR began as early as the 1950s, and the first proponents made the connection that businesses had a responsibility to consider the impact they had on communities and society at large (H. R. Bowen, 1953; McGuire, 1963). Walton (1967)

introduced the concept of voluntarism and corporate connections with volunteer organizations as a corporate responsibility. Carroll (1983) stated that “CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic” (p. 604). CSR began to expand the list of stakeholders beyond the shareholder, including employees, investors, government, and consumers (Bhattacharya et al., 2009; Morsing & Schultz, 2006). The notion of personal philanthropy has evolved over the years into one of corporate responsibility for the overall betterment of society (Othman & Ameer, 2009).

Contrary to Friedman’s (1962) claim that CSR would destroy capitalism, recent economists and other researchers have argued that CSR improves a company’s competitive advantage and that philanthropic efforts actually strengthen American capitalism by creating distribution of wealth that creates social stability (Acs, 2013; Porter & van der Linde, 1995; Shrivastava, 1995). A recent concept called conscious capitalism offers another solution to strengthen the U.S. free-enterprise capitalist system by expanding the stakeholders to include the community and environment; the results are believed to include healthy profitability, engaged employees, customer loyalty, and low employee turnover (Mackey & Sisodia, 2013; Sisodia, 2013).

Significant research has been done in regard to understanding the benefits of CSR initiatives, which include increased profits and returns to shareholders (Cochran & Wood, 1984; R. A. Johnson & Greening, 1999; Lindgreen, Swaen, & Johnston, 2009; Patten, 2008); positive effects on consumer loyalty (Cone Communications, 2013a; Pomeroy & Dolnicar, 2009; Sen & Bhattacharya, 2001); improved retention, attraction, engagement, and satisfaction of employees (Bartel, 2001; Davis, 1973; Turban & Greening, 1997;

Worthington et al., 2006); and attraction to new investors (Domini, 1992). Others point to the fact that the most important beneficiary of CSR is society itself (Chia & Peters, 2010; Frankental, 2001; Starck & Kruckeberg, 2003).

The motives behind CSR can impact the effectiveness of CSR initiatives and can cause negative outcomes if seen as disingenuous or inauthentic (Ashforth & Gibbs, 1990; Brown & Dacin, 1997), but if the initiatives are viewed as genuine, the impact is typically positive (Batson, 1998; Lichtenstein et al., 2004; Morsing & Schultz, 2006; Sen et al., 2006). The size of an organization may also impact the reporting capabilities, commitment level, and available resources to commit to social responsibility activities (Baumann-Pauly et al., 2013; Gélinas & Bigras, 2004; Lindgreen, Swaen, & Johnston, 2009; Udayasankar, 2008; Zhang, 2011). Further research in regard to the impact of company size is warranted (Amato & Amato, 2007; L. J. Spence, 1999; Worthington et al., 2006).

Reporting on CSR has been mostly on a voluntary basis (Othman & Ameer, 2009) with the exception of a few countries legally requiring disclosure (Hamilton & Tschopp, 2012). Reporting on CSR practices is not consistent among the nations (Chen & Bouvain, 2009; Hamilton & Tschopp, 2012). The GRI is the most widely adopted sustainability reporting model for major global companies (Hamilton & Tschopp, 2012; Othman & Ameer, 2009; Tsang et al., 2009; Vurro & Perrini, 2011) and utilizes many of the principles from the UN Global Compact (2013). There is still great concern about the reporting models for CSR and the absence of accounting for human rights (Chetty, 2011; Frankental, 2011; Gallhofer et al., 2011) or human capital (Gamerschlag & Moeller,

2011). A standardized reporting model for small to midsized companies is needed for getting the message out to prospective stakeholders regarding CSR initiatives (Othman & Ameer, 2009).

Community engagement is defined as “people working collaboratively, through inspired action and learning, to create and realize bold visions for their common future” (Tamarack, n.d., p. 9) and is a subset of CSR (F. Bowen et al., 2010). These collaborative relationships can be between government, not-for-profit entities, and/or businesses community members (Aslin & Brown, 2002; F. Bowen et al., 2010; Fawcett et al., 1995). The most common types of engagement behaviors observed over the last 10 years between businesses and community organizations involved the “donation of company financial resources (philanthropy), time (employee volunteering) and skills (training of community members)” (F. Bowen et al., 2010, p. 305).

The concept of cross-sector and social partnerships is becoming a more common response to CSR needs (Moon, 2001; Waddock, 1988) and offers a way to exchange resources, talents, and skills to develop innovative solutions to local and regional community problems (Loza, 2004). The quality and strength of the stakeholder-company relationship may be one of identification, with the partnership becoming a central feature of the company and its identity (Austin & Quinn, 2005; Berger et al., 2006); one of commitment, where the stakeholders commit resources to the relationship over time because of a psychological attachment to the organization (Gundlach et al., 1995; Morgan & Hunt, 1994); or one of satisfaction, which occurs when the CSR initiative provides only functional benefits to stakeholder (Bhattacharya et al., 2009).

From an operational aspect, community engagement activities are commonly operated through a separate CSR department, central administration, or marketing or public relations (Brammer & Millington, 2003; Smith, 1990). Cause-related marketing approaches linking corporate identity with good causes or significant social issues represent another common approach to community engagement and have been found to increase customer loyalty (DiNitto, 1989; File & Prince, 1998; Roddick, 2000; Varadarajan & Menon, 1988).

Community engagement relationships may exist between various sectors in society including nonprofits, government, and for-profit businesses (Hedin, 1989). The benefits of being involved in community engagement activities for individuals include creating a sense of civic, social, and environmental responsibility; collaboration skills; and personal development (Clifford & Petrescu, 2012; Fawcett et al., 1995; Gray, 1991; McCarthy & Zald, 1977; Selvaratnam, 2013). Voluntarily collaborating with government agencies, especially around environmental matters, can create goodwill for these companies (Kotler & Lee, 2004).

The types of organizations that businesses support through community engagement vary, with education being one of the most preferred community involvement areas for the business community (Brammer & Millington, 2003; Worthington et al., 2006). Other common industries for community involvement include the arts, sports, medical research, environmental, and economic development (Brammer & Millington, 2003; Fawcett et al., 1995; Wilson, 1980; Worthington et al., 2006). In some cases, community engagement and philanthropic activities are directly aligned with

the core business and support both business and philanthropic objectives (Kotler & Lee, 2004; Porter & Kramer, 2002).

Literature specifically addressing community engagement in the finance or accounting sector is limited (Chia & Peters, 2010; Chun, 2006). Consumer awareness of CSR initiatives was found to be low in the banking sector (Pomeroy & Dolnicar, 2009). Other studies that included the finance sector have offered insight into how CSR is managed and types of CSR activities (Brammer & Millington, 2003; File & Prince, 1998). There is a call for more rigorous empirical study of community engagement in small to mid-sized companies, including those in the accounting and finance sector (Baumann-Pauly et al., 2013; F. Bowen et al., 2010).

Three leadership theories have been linked to CSR behaviors: transformational leadership, servant leadership, and authentic leadership (Jones Christensen et al., 2014). Transformational leadership's emphasis on values, ethics, and transforming individuals aligns this model with being socially and environmentally responsible (Avolio et al., 2009; Bass, 1990; Bass & Avolio, 1994; Burns, 1978; Kouzes & Posner, 2012; Waldman et al., 2006). Servant leadership, a behavior-based theory, specifically includes a direct connection to stewardship designed to serve followers, the community, and society (Graham, 1991; Greenleaf, 2003; Jones Christensen et al., 2014; Russell & Stone, 2002; Spears, 2002; Varadarajan & Menon, 1988). Authentic leadership connects the leaders' life experiences to form authenticity in their leadership, which connects to developing corporate citizenship, employee engagement, and creativity, factors that all resonate toward corporate community engagement and social responsibility (George & Sims,

2007; Liebig, 1998; Northouse, 2013; Rego et al., 2012; Shamir & Eilam, 2005; Walumbwa et al., 2008; Walumbwa et al., 2010).

CHAPTER III

RESEARCH METHODS

Company leaders are being called to go beyond profit making and be active players in bettering the world and addressing serious social and environmental concerns (Barrett, 2009; Carroll, 1999; Cone Communications, 2013a, 2013b; Liebig, 1991; Paine, 2001). Community engagement is an important element of social responsibility and was the focus of this study (F. Bowen et al., 2010; Lindgreen, Swaen, & Maon, 2009). This study sought to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Understanding the common strategies and the way in which firms tend to this responsibility is important to the leaders and the discipline. A literature review expounding these concepts was used to create the conceptual framework for this study. The dynamic narrative approach (DNA; Hyatt, 2011) of inquiry was used to gather data from leaders of small to mid-sized public accounting firms responsible for community engagement efforts, and these data were analyzed based on the conceptual framework.

Chapter Structure

This chapter provides a description of the qualitative method used to develop an understanding of the common community engagement strategies used by U.S. small to mid-sized public accounting firms. The chapter begins with the purpose of the study, a

summary of the research questions, and the philosophical framework for the design of the study. It also includes the population, sampling procedures, data collection methods, ethical considerations, validity, and reliability. The qualitative design, the DNA (Hyatt, 2011), and related concepts are thoroughly described. The final sections of this chapter include limitations and a summary.

Purpose and Research Questions

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Community engagement is an important element of social responsibility and was the focus of this study. This study was designed to identify common strategies for community engagement by public accounting firms throughout the United States. The Secretary-General of the United Nations, H. E. Ban Ki-Moon, stated, “We cannot achieve a more equitable, prosperous and sustainable future without business engagement and solutions” (UN Global Compact, 2013, p. 2).

Based on an extensive review of the literature, common concepts were noted by several scholars reiterating the goals of social responsibility (Barrett, 2014; Bass & Avolio, 1994; Carroll, 1999; Kotler & Lee, 2004; Liebig, 1998; Paine, 2001), which include (a) enhancing social equity, (b) protecting the natural environment, (c) enabling human creativity, and (d) seeking to serve higher purposes. The following research questions were derived based on the literature review resulting in the formation of the conceptual framework for this study:

1. What are the common community engagement strategies to enhance social equity?
2. What are the common community engagement strategies to protect the natural environment?
3. What are the common community engagement strategies to enable human creativity?
4. How do the common community engagement strategies serve higher purposes or the common good?

Study Design

This research was conducted using a qualitative method of narrative inquiry. Qualitative research involves an interpretive, naturalistic approach by utilizing data sources such as interviews, conversations, photographs, and recordings conducted in the natural setting of the participants (Creswell, 2013). Qualitative inquiry and its connection within the field of psychology have enhanced the legitimacy and full respectability for qualitative methods in the academic sphere (Bailey, 2014; Wertz, 2014).

Chesebro and Borisoff (2007) described five common characteristics of qualitative research. First, the research is conducted in natural settings, such as geographic location, time, and set of rituals, determined by the subjects. Second, the researcher is perceived by the subjects as a participant in some way in the research. Third, the subjects are allowed to identify and determine topics of communication, provide transitions from one topic to another, and provide any qualifiers they see fit. Fourth, the researcher seeks to capture and preserve the communication as the subjects understand and intend it. Lastly, the specific results obtained have pragmatic value due to the instant insight gained (Chesebro & Borisoff, 2007).

Creswell (2013) reiterated some of these characteristics but incorporated additional elements. He described the important elements of rigorous qualitative research to include the following: (a) up-close information is gathered by talking to people in their natural setting; (b) the researcher is the key instrument by examining documents, observing, and interviewing participants; (c) multiple forms of data are reviewed and organized into categories or themes that cut across all of the data sources; (d) complex reasoning through inductive and deductive logic is used throughout the process; (e) the participants' meanings and perspectives are the focus; (f) the research process is emergent, meaning questions may change and data collection may be modified throughout the study; (g) researchers are reflective in how their work experience, cultural experiences, and history inform their interpretations; and (h) a holistic view of the issue under study is taken into account by considering multiple perspectives in the analysis (Creswell, 2013).

Narrative Inquiry as a Qualitative Method

Narrative research draws on both ontological and epistemological assumptions (Krathwohl, 2009). It draws on beliefs about ontology when the researcher embraces the idea of multiple realities as evidenced by using the actual words of different individuals and presenting different perspectives (Creswell, 2013). Narrative research also uses an epistemological belief in that what counts as knowledge by the researcher includes direct quotes obtained by the researcher and by lessening the distance between the researcher and the subject (Creswell, 2013). Hendry (2009) stated that “the epistemological roots of

the scientific and humanistic traditions can be traced to narrative when narrative is understood as the primary way in which humans make meaning” (p. 72).

Narrative inquiry allows for the collection of life-based stories from one person to another (Caine, 2010; Hardy, Gregory, & Ramjeet, 2009). Narrative stories are gathered through many different forms of data, including interviews, observations, documents, pictures, and other sources of qualitative data (Creswell, 2013). Hendry (2009) stated, “Narrative has the potential to remind us of the complex and multiple ways in which humans make meaning” (p. 78). When lived theory is interwoven in lived experience, these lives and stories are bridged with the understanding of larger human and social phenomena (Hatch & Wisniewski, 1995). Therefore, Kim (2008) argued,

Narrative research in which lived experience becomes lived theory can work to create social change not in a way that a theory would impose a totalizing view, but in a way that the theory would acknowledge the complex narratives, which connect the daily life of the protagonist and larger educational, societal issues. (p. 259)

Narrative inquiry can be more than a descriptive kind of inquiry; it can become interventionist (Clandinin, 2007).

Utilizing narrative inquiry regarding organizational life has been shown to be a valued and preferred method of study (M. M. Gergen & Gergen, 2006; Hancock & Epston, 2013). Hancock and Epston (2013) proposed that a narrative inquiry approach to strategic planning “can rouse practitioners at all levels of the organization to recall and pass on stories that deeply matter and may inspire their practice with a new-found sense of meaning, purpose and zeal for organizational mission” (p. 46). Organizational transformation can occur through the use of narrative inquiry in relation to problem

solving, articulating core values, and stories can be collected and shared, which may influence organizational change and culture (M. M. Gergen & Gergen, 2006).

Creswell (2012) proposed seven key characteristics of narrative research: (a) the researcher explores the experiences of individuals, (b) the researcher considers the chronology of the participants' experiences, (c) the researcher collects individual stories and field texts, (d) the researcher retells the story in his or her own words, (e) the researcher codes the data for themes, (f) the researcher describes in detail the setting or context in which the individuals experience the central phenomenon, and (g) the researcher collaborates with the participants in the inquiry as it unfolds. The process of collaborating, which is often accomplished by allowing participants to correct, alter, or extend issues arising from their narrative, is an important part of the research (Hardy et al., 2009). In order to draw out meaning in the interview process in narrative inquiry, open-ended questions should be used, stories should be elicited, "why" questions should be avoided, and follow-up should be done using respondents' ordering and phrasing (Hollway & Jefferson, 2000; Savin-Baden & Van Niekerk, 2007).

Constructivism and Constructionism

Qualitative and narrative research is often described as a constructivist approach (Hardy et al., 2009). One key element of constructivism is the importance of the role a learner's environment plays in his or her learning (Bofill, 2013). Social constructivism is a worldview dependent on individuals' seeking to understand the world in which they live and work by subjective meanings of their lived experiences (Creswell, 2013). One key principle of constructivism is that learners play an active role in developing their own

knowledge, as it is constructed based on the beliefs and experiences unique to the individual (Bofill, 2013). In this context, the researcher also recognizes that participants' background shapes their interpretation, and participants acknowledge that their interpretation is influenced by their own personal, cultural, and historical experiences (Creswell, 2013).

Social constructionism is like constructivism but contrasts with it in having a social rather than an individual focus (Young & Collin, 2004). Young and Collin (2004) explained, "Social constructionism contends that knowledge is sustained by social processes and that knowledge and social action go together" and "is less interested, or not interested at all, in the cognitive processes that accompany knowledge" (p. 376). It is also similar to constructivism in that it emphasizes meaning as a human construction; however, social constructionism shifts toward a relational view of the person (Raskin, 2012). There are continuing debates and ambiguity regarding the meanings of constructivism, constructionism, and social constructionism, but there are some features that can be helpful in research discourse (Raskin, 2008, 2012). These features are that "meaning is constructed in a social, historical, and cultural context, through action discourse in which we form relationships and community" (Young & Collin, 2004, p. 378). The constructionist perspective and narrative inquiry have created "an enormous wealth of conceptually, experientially, empirically, and pragmatically illuminating research" (K. J. Gergen & Gergen, 2011, p. 374).

Storytelling and Narrative

Narrative research and storytelling represent some of the first and oldest forms of inquiry (Conle, 2000; Hendry, 2009; Lai, 2010). Narratives can be described as “life-based stories, told by one person to another or to other people” (Hardy et al., 2009, p. 8). Creating knowledge through shared stories aligned with the theories of social constructionism and narrative inquiry is an increasingly utilized research method in social sciences and humanities (Xu & Connelly, 2010). A story describes a sequence of actions and experiences done or undergone by a certain number of people, whether real or imaginary (Boje, Luhman, & Baack, 1999). According to Neuhauser (1993), “Stories are the single most powerful form of human communication. This has been true all over the world for thousands of years and is still just as true today in our organizations, communities and families” (p. 4).

Storytelling is often laden with literary devices such as metaphors and analogies (Creswell, 2012). Telling stories that define moments in organizational history can stir imagination, which may translate or reinvent those ideas into a sought-after future (Hancock & Epston, 2013). Senge (2006) introduced the concept of “generative learning” (p. 53), which is based on stories derived from past experiences that influence or shape future decisions. This provides a mechanism for using the past to consolidate an understanding of the present, which can influence future trajectory (Hancock & Epston, 2013).

Barry and Elmes (1997), leading organizational theorists, examined strategy as a form of narrative and noted,

If storytelling is the preferred sensemaking currency of human relationships among internal and external stakeholders (Boje, 1991, p. 106), then surely strategy must rank as one of the most prominent, influential, and costly stories told in organizations. While some researchers have discussed ways in which strategic texts and authoring processes act as sequentializing sensemaking devices (Quinn, 1992; Weick, 1995), few have systematically described strategy using formal narrative concepts or models. (p. 430)

As stories emerge and are retold, they offer the opportunity for reflection and to challenge the status quo with the potential for developing new meaning and learning (Chivers & Yates, 2010). Storytelling offers a powerful mechanism to share wisdom and knowledge with recipients and enables learning from collective past experience (Lai, 2010).

Renga

Hyatt (2011) explained that the epistemology of the DNA method is grounded in theories of narrative/storytelling and the constructs of collective wisdom via *renga* (ancient Asian storytelling). *Renga* comes from the Japanese term for linked verse or linked poem and was a common form of collaborative poetry in Asian culture, particularly Japanese culture (Akkermans, 2001; Keene, 2003). *Renga* was a way of reporting news or events collaboratively by the writers or storytellers taking turns composing alternating contributions (Hyatt, 2011). This practice provided a mechanism for the community to understand and share knowledge around important topics (Keene, 2003). The unique aspect of this approach was the development of emergent themes that arose through the alternating contributions between the participants.

Renga poetry compositions were seen as “creating beauty together” with spontaneous contributions from multiple participants (Akkermans, 2001, p. 182; Hyatt,

2011). There were three essential elements of a renga poetry composition: (a) group interaction and improvisation, where one poet responded to another, similar to an ensemble of jazz musicians “jamming”; (b) multiple levels of abstraction, in that there were basic verses of 17-syllable (5/7/5) haiku interceded by 14-syllable (7/7) verses, and then combinations of these verses; and (c) rules and rigor as part of the process with the sequence, which was based on experience and conventions of courtesy, and themes, like references to seasons, the moon, or love, were to appear at certain stages of the poem (Akkermans, 2001).

The collaborative and fluid nature of renga allowed for alternating contributions among a variety of people and provided for community building and transference of information between participants (Hyatt, 2011). The overall structure of the poem was seen as one of “overture-intensification-finale,” which is typical for traditional Japanese music (Akkermans, 2001, p. 183). For researchers, renga can serve surprisingly well as a metaphor for an approach driven by themes and narratives used in ways to understand and make meaning of stories (Akkermans, 2001; Boje & Baskin, 2010; Creswell, 2012; M. M. Gergen & Gergen, 2006; Hyatt, 2011; Krathwohl, 2009).

Dynamic Narrative Approach

The DNA research method was used in this study to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms (Hyatt, 2011). Based on storytelling and complexity theory, Hyatt (2011) described the DNA as “a contemporary research method intended to engage the past and present to inform the future” (p. 197). The method allowed for participants to learn through the

stories of others (Lai, 2010). This process provided for an emerging form of data collection, similar to renga, and allowed multiple people to build themes and meanings together (Hyatt, 2011; Keene, 2003). The DNA research method is based on narrative inquiry with the intention of gaining an understanding of human behaviors (Creswell, 2013; Hyatt, 2011; Krathwohl, 2009).

The DNA research method employs virtual means to conduct the research. Advantages of the use of virtual data collection include reduced cost, time efficiency, flexibility, and the ability for participants to respond at their convenience (Creswell, 2013). In addition, allowing time for participants to contemplate their responses can provide deeper reflection on the topic (Nicholas et al., 2010). Furthermore, using an online or virtual forum helps to create a nonthreatening and comfortable environment and provides greater ease for participants to discuss sensitive issues (Nicholas et al., 2010). Using virtual technology specific to the DNA model provides an avenue for participants to view all responses, which allows for emergent themes to develop (Hyatt, 2011). The participants respond to questions and can collaboratively create a narrative. The researcher is provided with valuable text and stories, which allow for meaningful reflection and the creation of new knowledge (Glesne, 2006; Hendry, 2009; Hyatt, 2011; Lai, 2010).

Population and Sample

A population represents the group or total universe generated from what is being studied (Krathwohl, 2009). Krathwohl (2009) stated, "Sampling procedures are ways of selecting a small number of units from a population to enable researchers to make reliable

inferences about the nature of the population to which the units belong” (p. 160). The selection of the sample for this study was based on a criteria-based purposeful sampling method (Creswell, 2012) as the participants were “information rich” because of their involvement with community engagement based on publicized recognitions.

The sampling technique used in this study was based on setting criteria for the sites and participants to ensure that they would purposefully inform an understanding of the research problem and central phenomenon of the study (Creswell, 2013; Glesne, 2006; Krathwohl, 2009). To assist with the selection of the participants, a list of firms provided by a leading accounting publication was utilized. *Accounting Today*, which is one of the premier news vehicles for the tax and accounting community, reports the top 100 firms to work for in the United States. This list is derived through a program orchestrated by the Best Companies Group. Firms are selected for this designation based on several criteria, including employer benefits and policies as well as employee engagement and satisfaction (Best Companies Group, 2013). One of the criteria used in this selection is a company’s involvement in community engagement. The list of firms is published each year in December, and the 2012, 2013, and 2014 lists were utilized in obtaining participants for this study. Multiple subjects were purposefully selected from these two sources until a sufficient sample of at least 10 participants was identified.

The participants in this study were partners or employees within public accounting companies who had a leadership role in the companies’ community engagement activities. These individuals held the title of managing partner, CEO, president, vice president, director, or corporate responsibility officer. For a company to

be selected, the company must have had at least 1 year of community engagement involvement. The individuals selected may or may not have also been certified public accountants (CPAs). There were 10 participants in this study.

In summary, the 10 participants selected for this study met the following criteria:

1. Participants were involved in leading and/or managing community engagement activities in their companies for at least 1 year.
2. Participants held a leadership position with the title of partner, managing partner, CEO, president, vice president, director, or a similar title.
3. Participants worked at companies that were listed on *Accounting Today's* 2012, 2013, or 2014 list of "Best Accounting Firms to Work For" in the small or mid-sized firm category.
4. Participants worked for public accounting companies within the United States.

Data Collection

Strategies

Data were gathered from leaders of community engagement within small to mid-sized public accounting firms located in the United States. The interview instrument was created to provide data to inform the research questions. Data were collected in writing, which allowed the participants to review and ensure accuracy in their responses. The participants were assigned alphanumeric identifiers to increase confidentiality. After all responses were submitted, they were compiled in a single document, which was sent to each participant to provide an opportunity to build on his or her responses. This process was fully disclosed to participants during the consent phase. The DNA was used

in this study to discover common community engagement strategies used by U.S. small to midsized public accounting firms (Hyatt, 2012) and involved the following steps:

1. Participants who met the criteria were identified.
2. Participants were recruited using a letter to prospective participants (Appendix A).
3. Participants were contacted by phone to review the consent form, review the study purpose and methods, and collect demographic information (Appendices B and C).
4. Once consent was received, participants were assigned alphanumeric designations as P1 through P10, and these identifiers were used throughout the interview process.
5. The researcher provided interview questions in an electronic format.
6. Participants returned interview responses to the researcher in an electronic format.
7. The researcher posed follow-up questions for further clarification when necessary.
8. The researcher organized responses in alphanumeric order and sent the combined responses to participants for review and additional comments.
9. The participants' first- and second-round responses were stored for analysis.
10. Participants had access to their responses throughout the process and were allowed to provide additional comments during the process.
11. At the conclusion of the study, the participants were provided with a summary of the results upon request.

When the research was complete, the electronic transcripts were transferred to a thumb drive and deleted from the electronic database. The coded transcripts were maintained on a separate thumb drive in a locked cabinet. A master list of participant names and codes was kept in a separate locked file.

Interview Instrument

Interview questions were developed by the researcher to gather information from public accounting leaders about common strategies for community engagement in their firms (see Appendix C). Interviews provided in-depth information pertaining to participants' experiences and viewpoints that provided rich, reflective data for the researcher (Turner, 2010). The questions were written and designed to inform the research questions. All information was sent to and collected from participants in a consistent manner (Creswell, 2012, 2013; Krathwohl, 2009).

Document Collection

Documents can be a valuable source of information in qualitative research (Creswell, 2012). To obtain further textual documents in relation to the participating companies' community engagement, the following documents were obtained (if available) from each company:

1. mission or vision statement,
2. corporate social responsibility (CSR) or community engagement written reports or strategies,
3. press releases about community engagement involvement of the company in the last 2 years,
4. written company policies regarding community engagement, and
5. website review for text related to community engagement.

All documents collected provided useful information to answer the research questions. Proper permissions were obtained from the appropriate individuals for all documents collected, and documents were reviewed for accuracy (Creswell, 2012).

Ethical Considerations

The study was designed taking into consideration potential ethical issues (Creswell, 2013). As explained by Creswell (2013), when human subjects participate in research, it is important to obtain informed consent. The researcher contacted the participants to explain the purpose of the study and obtained their voluntary consent to participate (Appendix A). As part of the process, the participants were given the option to decline participation in the study at any time. Krathwohl (2009) stated, “A reasonable opportunity must be given to the subjects to decide whether to participate” (p. 209). The participants were informed that their responses would be kept by the researcher as part of this study and that their identities would be kept confidential. The participants were also informed that their initial responses would be shared with the other participants, but the alphanumeric identifiers would protect their identities.

The researcher completed the protection of human subjects training and certification per the requirements of the University of La Verne Institutional Review Board (IRB), under the guidance of the research faculty (see Appendices D and E). This study involved interaction with human subjects to collect “data through intervention or interaction with the individual” (Basic Health and Human Services [HHS] Policy for the Protection of Human Research Subjects, 2009, § 46.101). This research did not involve

any vulnerable populations as defined by the U.S. Department of Health and Human Services rules (Basic HHS Policy, 2009).

Issues Related to the Researcher

In qualitative research, the analysis of information is highly dependent on the researcher's interpretation. The researcher is inherently influenced by personality attributes, experiences, and varying abilities to accurately interpret data from the participants (Glesne, 2006; Krathwohl, 2009). These factors may hinder the ability of the researcher to present findings in an unbiased manner.

Qualitative research requires the researcher to reflect on information collected in the study (Denzin & Lincoln, 2008). Raven (2006) defined reflexivity, different from reflection, as focusing closely on unawareness: what one does not know and the consequences of not knowing. Aaltio and Hopfl (2009) reiterated the importance of the position of the researcher in the research process and stated, "Because qualitative studies do not usually start from a strict theory or model, reflexivity on the researcher's part is an essential part of the research process" (p. 6). Patton (2002) described the need for researchers to consider the influence their past experiences have on the interpretations, including the importance of "self-awareness, political/cultural consciousness, and ownership of one's perspective" (p. 64).

In this study, the researcher had extensive experience in the field of public accounting and was, at the time of the study, the leader of a mid-sized public accounting company. Additionally, the researcher had created strategy for, led, and participated in community engagement activities in public accounting. The researcher recognized and

reflected on the potential impact of these past experiences on interpretations. The researcher accepted and understood the influence of these facts, which helped mitigate and control any potential bias (Creswell, 2012; Patton, 2002). A second rater was recruited to provide interrater reliability and to help mitigate bias by providing another perspective.

Validity and Reliability

Content analysis of qualitative and quantitative research requires that the collection and analysis of data be completed in a manner that will draw reliable and accurate meaning from the information (Creswell, 2012; Krathwohl, 2009). Although there are varying perspectives, LeCompte and Goetz (1982) used a parallel perspective to their quantitative counterparts in experimental and survey research, using similar terms of internal and external validity and reliability.

Validity

Validity in qualitative research is an attempt to assess the accuracy of the findings as described by the researcher and the participants (Creswell, 2013). Internal validity relates to “the validity of inferences drawn about the cause and effect relationship between the independent and dependent variables,” and external validity refers to “validity of the cause-and-effect relationship being generalizable to other persons, settings, treatment variables, and measures” (Creswell, 2012, p. 303).

This study utilized a framework that addressed internal validity. Obtaining familiarity with the culture of participating organizations prior to the first data collection

helped to create an understanding and began to build trust (Shenton, 2004). The study design included an element of document analysis prior to the interviews. The researcher also considered the importance of triangulation, defined by Creswell (2013) as making “use of multiple and different sources, methods, investigators, and theories to provide corroborating evidence” (p. 251). Ways in which triangulation was accomplished in this research included the fact that there were multiple organizations included in this study, a range of documents were reviewed to corroborate the participants’ responses, and there were member checks to confirm the accuracy of the data (Creswell, 2013; Krathwohl, 2009; Shenton, 2004).

Another important element in regard to validity includes the tactics used in the study to ensure honesty among the participants (Shenton, 2004). This was accomplished by assuring participants that they could withdraw from the study at any time, keeping their responses anonymous, and giving them several opportunities to review, revise, and expand on their responses. Content validity was established using a panel of experts to assess and approve the interview questions (Creswell, 2012).

External validity is concerned with the extent to which the findings of one study can be applied to other situations (Creswell, 2013; Krathwohl, 2009; Shenton, 2004). Therefore, the study design was purposely very clear in regard to specifics such as (a) the number of organizations taking part in the study, (b) restrictions in regard to the qualifications of the participants, (c) the number of participants, (d) the data collection methods, (e) the number of data collection sessions, and (f) the time period over which the data were collected (Shenton, 2004). Providing this clarity in the design allows the

readers to understand the context and characteristics of the organizations, geographical data, and participants so they may draw their own conclusions regarding transferability.

In addition, to increase external validity, an exhaustive search of the extant literature was conducted, which resulted in the creation of a supported conceptual framework. The participants lived and worked in different parts of the United States and therefore had diverse experiences. The diversity of the location and experiences was important because the conceptual framework could be compared against a diverse set of responses.

Reliability

Reliability refers to the stability or consistency of measurement (Creswell, 2013; Krathwohl, 2009). To address the issue of reliability, the processes within the study should be reported in detail, thereby enabling future researchers to repeat the work (Krathwohl, 2009; Shenton, 2004). A key attribute is the consistency of the study between participants, which in this research included the audit trail that was established between the participants' responses and the results (Krathwohl, 2009). A strength in the research method was that the data collection was captured in written words directly from the respondents.

Objectivity is also important in relation to reliability—in other words, what steps are taken to ensure as much as possible that the findings are the result of the experiences and ideas of the participants rather than the characteristics and preferences of the researcher (Krathwohl, 2009; Shenton, 2004). The methodology of this study included a process of coding the findings. After the data collection, the researcher used coding to

categorize the data. As described by Creswell (2013), “The process of coding involves aggregating the text or visual data into small categories of information, seeking evidence for the code from different databases being used in a study, and then assigning a label to the code” (p. 184). Reliability in a qualitative study often refers to the stability of responses to multiple coders of data sets (Creswell, 2013). In this study, a second rater conducted an independent coding of the data to provide interrater reliability. This process increases the likelihood of accuracy (Creswell, 2013; Krathwohl, 2009). The researcher and second rater agreed on procedures for this process, including code names and themes.

The researcher and the second rater then independently reviewed the full set of responses from the participants in the study. As suggested by Hyatt (2012), 15 steps were applied to ensure interrater reliability:

1. The primary researcher analyzes the transcripts using bracketing for reduction, horizontalization, and synthesis for textual description and conclusions.
2. The primary researcher meets with the rater(s) and reviews the coding process for identifying themes.
3. The primary researcher selects a transcript for the purpose of familiarizing the rater(s) [with] the coding process.
4. The researcher maintains the highlighted/analyzed version of the transcript.
5. The rater(s) is provided with a clean copy of the selected transcript.
6. Prior to analysis, the researcher and rater(s) will each read a transcript three times. The purpose of the initial reading is to merely familiarize the rater(s) with the data from the transcripts.
7. The purpose of the second reading is to further the rater(s) consideration of the information and to answer any questions about the transcript.
8. The purpose of the third reading is to analyze the data by bracketing for reduction, horizontalization, and synthesis of the text for structural descriptions and conclusions.
9. The researcher assists the rater(s) in completing the analysis of one selected transcript.

10. Meaning units are entered in the left margin. Structural descriptions and conclusions are entered into the right margin. This completes analysis of the transcript.
11. The additional rater(s) applies the same process to the remaining transcripts independent of the primary researcher. If there are multiple raters, each works independently.
12. After completion of the process for all transcripts, the primary researcher and rater(s) reconvene. The primary researcher and the rater(s) review their identified conclusions.
13. An analysis form may be used to identify the agreed-upon themes and help to discover any areas of disagreement.
14. The primary researcher and rater(s) discuss differences and come to a consensus on the conclusions. A categorizing form may be created to identify overall themes.
15. Generally, criteria for themes are met when a minimum of 60% of participants provide supportive data for the theme(s). (p. 1)

This process was adopted with the intention of having a positive effect on the research findings by increasing the reliability of the information and to provide an additional viewpoint (Hyatt, 2011). At the conclusion of this process, the common themes were identified, creating a sense of consistency and therefore reliability of the analysis.

Data Analysis

Content Analysis

Content analysis of qualitative research requires the collection and analysis of the data in a way that will draw reliable meaning from the information (Creswell, 2013; Krathwohl, 2009). The goal of the researcher is to provide an accurate and complete interpretation of the data presented (Krathwohl, 2009). The data collected in this study included written responses of the participants from the interviews as well as text from documents and written materials from the organizations. The researcher is tasked with

analyzing and sifting through a large volume of data, which can pose challenges in data interpretation for the researcher (Creswell, 2012). For this study, a comprehensive and systematic plan was developed to organize the data in a way that allowed for comparison to the conceptual framework of the study (Creswell, 2013; Denzin & Lincoln, 2008). The results add to the literature in regard to community engagement strategies in the public accounting sector.

Coding

After the data were collected, the next step consisted of moving from reading to describing, classifying, and interpreting data and forming codes or categories (Creswell, 2013). Krathwohl (2009) suggested the following steps in the analysis and coding process:

1. Find what is significant in the first reading, searching for common phrases as well as surprising, counterintuitive, and unexpected material.
2. Read and reread the data, noting patterns and repetitions of words.
3. Let one's unconscious mind sort things out while he or she is doing other things, and be sure to make notes as ideas arise in one's conscious mind.
4. Make a list of initial codes.
5. Check the consistency of the code title to the actual coded material for consistency with the title and across the material.
6. Adjust the code titles as needed for better fits and adequacy of each code.
7. Recode the same material at an interpretive level, which may include code patterns of activities, themes, causal links, or other aspects.

8. Develop and test working hypotheses about repeating patterns, especially things that follow one another regularly.
9. Develop and test generalizations.
10. Develop and assemble the best examples, and describe the common features that characterize the group.
11. Develop graphics to examine code relationships, if appropriate.
12. Develop an explicit definition of each code.
13. Relate the findings to those of other researchers.
14. Develop statements describing what one believes one can best draw from the data, such as generalities, perceptions, actions, situations, central events, processes, strategies, interactions, and so forth.

The coding process was helpful in analyzing the data. Common themes associated with the strategies of community engagement were developed after completing the coding process. The themes were compared to the conceptual framework to determine critical attributes associated with this framework. Data are presented in various forms including tables and a discussion of the data analysis results and findings.

Limitations

Understanding limitations of a study is useful to other potential researchers, provides a useful bridge for future study, and helps in understanding the extent to which findings can be generalized (Creswell, 2012). The sample population of this study was small and limited to public accounting leaders with experience in community engagement. According to Krathwohl (2009), “A purposeful sample is most often used

in qualitative research to select those individuals or behaviors that will better inform the researcher regarding the current focus of the investigation” (p. 172). The fact that a small and purposive sample was used limits the generalizability and transferability of the findings (Creswell, 2012; Krathwohl, 2009). Though the results of qualitative studies are not generalizable due to the small sample size, the results add to the general knowledge of the field.

Using technology for data collection has certain limitations. Since the participants provided input via virtual means, the researcher did not have the benefit of verbal clues or syntax that one observes in face-to-face interviews (Hyatt, 2011; Krathwohl, 2009). In addition, this method required that participants had some technical skills, access to the Internet, and writing proficiency via technology. Although the participants were somewhat comfortable with technology, this may have impacted the responses by some participants and provided advantages to others (Creswell, 2013).

Summary

Because leaders of firms are being asked to participate in socially responsible endeavors, this study sought to discover common strategies used for community engagement by U.S. small and mid-sized public accounting firms (Barrett, 2009; F. Bowen et al., 2010; Carroll, 1999; Cone Communications, 2013a, 2013b; Liebig, 1991; Paine, 2001). The study was completed using the DNA research method (Hyatt, 2011). The DNA research method is qualitative and uses narratives based in storytelling and the ancient art of Japanese poetry known as renga. This approach is based on constructionist theory in that knowledge is sustained by social processes, and knowledge

and social actions and interactions expand knowledge and collaborative learning (Young & Collin, 2004).

Purposeful and criteria-based sampling was used to choose the firms and leaders within these firms. Data were gathered from company leaders throughout the United States, and results were compared to the conceptual framework. The data were coded and analyzed. Steps were taken to ensure validity and reliability of the data collection and analysis processes (Creswell, 2013; LeCompte & Goetz, 1982). Ethical considerations and limitations were fully described.

CHAPTER IV

RESULTS

Overview

Over the past few decades, leaders of businesses across the globe have been encouraged to be socially responsible with the aim of bettering society (Baumann-Pauly et al., 2013; Cone Communications, 2013a; Kotler & Lee, 2004; Seitanidi & Crane, 2009). Community engagement is an important and meaningful element of corporate social responsibility (CSR; Abbott & Monsen, 1979; Kotler & Lee, 2004). Researchers have called for more rigorous empirical study of community engagement in small to mid-sized firms (Baumann-Pauly et al., 2013; F. Bowen et al., 2010). The conceptual framework for this study included the four elements described by Liebig (1998) and supported in the literature: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes (Barrett, 2014; Chang et al., 2014; Hendry, 2009; Kotler & Lee, 2004; Liebig, 1998; Mackey & Sisodia, 2013; Porter & van der Linde, 1995; Toppinen & Korhonen-Kurki, 2013).

Using the dynamic narrative approach (DNA; Hyatt, 2011), data were gathered from leaders of community engagement in public accounting firms within the United States. Narrative inquiry allows for the collection of life-based stories with the intention of understanding human behaviors (Creswell, 2013; Hendry, 2009; Hyatt, 2011; Krathwohl, 2009). Participants responded to questions via virtual means. Participants

had access to all responses and were provided the opportunity to add information to their responses and/or respond to the comments of other participants. As responses were analyzed, steps were taken to maintain neutrality, including having an independent second rater to increase the reliability of the analysis (Creswell, 2013; Krathwohl, 2009; Patton, 2002). The responses were reviewed by the researcher, and bracketing was used to cluster the information into themes (Creswell, 2013; Krathwohl, 2009; Raven, 2006). In addition, the study incorporated triangulation by using multiple sources to corroborate findings with a review of documents (Creswell, 2013; Krathwohl, 2009; Shenton, 2004).

Chapter Structure

This chapter provides an overview of the study and the research questions. Basic demographic information of the participants is provided. A description of the data collection process is included, and validity and reliability of the study are discussed. A detailed report of the findings for each research question based on participant responses is included. Finally, the chapter concludes with a summary of the findings.

Purpose and Research Questions

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. The existing scholarship around community engagement shows a connection between enhancing social equity, protecting the environment, enabling human creativity, and working toward a higher purpose (Barrett, 2014; Carroll, 1999; Liebig, 1998; Mackey & Sisodia, 2013).

The following research questions were based on this conceptual framework:

1. What are the common community engagement strategies to enhance social equity?
2. What are the common community engagement strategies to protect the natural environment?
3. What are the common community engagement strategies to enable human creativity?
4. How do the common community engagement strategies serve higher purposes or the common good?

Participants

The sample population for this study was purposefully selected based on the participants' experience with community engagement in public accounting firms. This selection process provided an informed group of individuals around the purpose of the study (Creswell, 2013; Glesne, 2006; Krathwohl, 2009). Ten participants were selected from firms identified in a publication by *Accounting Today*, which listed the top 100 firms to work for in the United States in 2012, 2013, and 2014.

The participants in this study were partners or employees within public accounting companies who had a leadership role in the companies' community engagement activities. These individuals held the title of managing partner, CEO, president, vice president, manager, or a similar title. While this type of sampling limited a broad range of perspectives from other types of public accounting firm leaders, it allowed an in-depth analysis of responses from 10 public accounting leaders with experience in community engagement (Creswell, 2013; Denzin & Lincoln, 2008; Glesne, 2006; Krathwohl, 2009).

Participant Criteria

The 10 participants selected for this study met the following criteria:

1. Participants were involved in leading and/or managing community engagement activities in their companies for at least 1 year.
2. Participants held a leadership position with the title of partner, managing partner, CEO, president, vice president, director, or a similar title.
3. Participants worked at companies that were listed on *Accounting Today's* 2012, 2013, or 2014 list of “Best Accounting Firms to Work For” in the small or mid-sized firm category.
4. Participants worked for public accounting companies within the United States. The participants' locations within the United States are listed in three regions: eastern, central, and western.

Participant 1 (P1)

P1 had over 24 years of experience in public accounting and held the position of co-managing partner. This participant led the community engagement efforts in the firm for the last 4 years. The firm is located in the western region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2014 in the mid-sized firm category.

Participant 2 (P2)

P2 had over 38 years of experience in public accounting and held the position of president. This participant led the community engagement efforts in the firm for the last

32 years. The firm is located in the central region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012 and 2014 in the small firm category.

Participant 3 (P3)

P3 had over 6 years of experience in public accounting and, at the time of this study, held the position of principal. This participant led the community engagement efforts in the firm for the last 6 years. The firm is located in the eastern region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012, 2013, and 2014 in the small firm category.

Participant 4 (P4)

P4 had over 7 years of experience in public accounting and held the position of senior manager. This participant led the community engagement efforts in the firm for 1 year. The firm is located in the central region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012, 2013, and 2014 in small firm category.

Participant 5 (P5)

P5 had over 32 years of experience in public accounting and held the position of chief manager. This participant led the community engagement efforts in the firm for over 29 years. The firm is located in the central region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012 and 2014 in the midsized firm category.

Participant 6 (P6)

P6 had over 27 years of experience in public accounting and held the position of marketing director. This participant led the community engagement efforts in the firm for over 25 years. The firm is located in the central region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012 and 2013 in the small firm category.

Participant 7 (P7)

P7 had over 30 years of experience in public accounting and held the position of marketing partner. This participant led the community engagement efforts in the firm for over 30 years. The firm is located in the central region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012 and 2013 in the mid-sized firm category.

Participant 8 (P8)

P8 had over 31 years of experience in public accounting and held the position of marketing partner. This participant led the community engagement efforts in the firm for over 31 years. The firm is located in the western region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012 in the mid-sized firm category.

Participant 9 (P9)

P9 had over 5 years of experience in public accounting and held the position of senior associate and co-chair of the firm’s community engagement committee. This

participant led the community engagement efforts in the firm for over 3 years. The firm is located in the western region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2012, 2013, and 2014 in the mid-sized firm category.

Participant 10 (P10)

P10 had over 30 years of experience in public accounting and held the position of managing partner. This participant led the community engagement efforts in the firm for over 15 years. The firm is located in the central region of the United States and was listed by *Accounting Today* as a “Best Accounting Firm to Work For” in 2014 in the mid-sized firm category.

Data Collection

Interview Instrument

Following approval from the University of La Verne Institutional Review Board, data were gathered from leaders in U.S. public accounting firms with community engagement experience, and the results were compared to the conceptual framework. This study adds to the collective body of knowledge to aid public accounting firm leaders relative to community engagement strategies.

The interview instrument was created to provide data to inform the research questions. Data were collected in textual form, which helped to provide an accurate reflection of the participants’ comments. In order to protect the participants’ identities, an alphanumeric identifier was assigned to each participant. The participants had an

opportunity to view all responses and to add to, respond to, or build on the responses of others. This process was fully disclosed to participants during the consent process. This process was based on the DNA research method to collect the information (Hyatt, 2011). The actual protocol used is outlined in Appendix C. In summary, the interviews were conducted with community engagement leaders of small to midsized public accounting firms who voluntarily agreed to participate and involved the following steps:

1. Participants who met the criteria were identified.
2. Participants were recruited using a letter to prospective participants (Appendix A).
3. Participants were contacted to review the consent form, review the study purpose and methods, and collect demographic information (Appendices B and C).
4. Once consent was received, participants were assigned alphanumeric designations as P1 through P10, and these identifiers were used throughout the interview process.
5. The researcher provided interview questions in an electronic format.
6. Participants returned interview responses to the researcher in an electronic format.
7. The researcher posed follow-up questions for further clarification when necessary.
8. The researcher organized responses in alphanumeric order and sent the combined responses to participants for review and additional comments.
9. The participants' first- and second-round responses were stored for analysis.
10. Participants had access to their responses throughout the process and were allowed to provide additional comments during the process.
11. At the conclusion of the study, the participants were provided with a summary of the results upon request.

Document Collection

Documents can be a valuable source of information in qualitative research (Booth, Colomb, & Williams, 2008; Creswell, 2012; Krathwohl, 2009). To obtain further textual documents in relation to the participating companies' community engagement, the following documents were obtained (if available) from each firm:

1. mission or vision statement,
2. CSR or community engagement written reports or strategies,
3. press releases about community engagement involvement of the firm in the last 2 years,
4. written firm policies regarding community engagement, and
5. website review for text related to community engagement.

All documents collected provided useful information to answer the research questions. Proper permissions were obtained from the appropriate individuals for all documents collected, and documents were reviewed for accuracy (Creswell, 2012).

Data Analysis Process

To ensure an accurate recording of participant responses, the respondents verified their interview responses (Creswell, 2013; Krathwohl, 2009; Patton, 2002). Participants were able to add comments, and the responses were considered for use in elaborating on their or another respondent's responses. The data were organized in a manner that allowed for a comparison to the conceptual framework (Denzin & Lincoln, 2008). After the data were collected and organized, they were coded and categorized into units of meaning (Creswell, 2013; Krathwohl, 2009; Patton, 2002). The process of bracketing

and clustering was used to identify the themes in the responses (Creswell, 2013; Krathwohl, 2009). As suggested by Glesne (2006), data are represented throughout the study in tables to underscore the importance of the themes and information presented. In addition, the study incorporated triangulation by using multiple sources to corroborate findings with a review of documents (Creswell, 2013; Krathwohl, 2009; Shenton, 2004).

Study Validity and Reliability

Validity

As stated by Cook and Campbell (1979) and Creswell (2012), it is important for researchers to successfully address two types of validity: internal and external. By doing so, the likelihood is that the answers will provide accurate findings for the research questions posed and that the results may be replicated with other similar groups (Booth et al., 2008; Creswell, 2013; Denzin & Lincoln, 2008; Glesne, 2006; Krathwohl, 2009).

As stated by Creswell (2013), it is important for qualitative researchers to successfully address internal and external validity. Internal validity relates to “the validity of inferences drawn about the cause and effect relationship between the independent and dependent variables,” and external validity refers to “validity of the cause-and-effect relationship being generalizable to other persons, settings, treatment variables, and measures” (Creswell, 2012, p. 303).

This study utilized a framework that addressed internal validity by obtaining familiarity with the culture of participating organizations through document review prior to the first data collection, which helped to create an understanding and began to build trust (Shenton, 2004). In addition, participant responses were confidential, and

participants were given opportunities to review and revise their responses. The interview questions were also validated through the use of an expert panel (Creswell, 2012). Each expert panelist had completed doctoral courses in research. Each expert panelist received a letter describing the purpose of the study and the research questions.

To address external validity, the study was designed with clear parameters in regard to the number and qualifications of the participants, the data collection method, and the time period during which the data were collected (Creswell, 2013; Krathwohl, 2009; Shenton, 2004). In addition, the participants lived and worked in different parts of the United States and therefore had diverse perspectives and experiences. This allowed for the conceptual framework, which was based on an exhaustive search of the literature, to be compared to a diverse set of responses (Krathwohl, 2009).

Reliability

Reliability refers to the stability or consistency of measurement (Creswell, 2013; Krathwohl, 2009). The data collected were captured in written words directly from the respondents and were compared to the conceptual framework. As directed by Krathwohl (2009) and Shenton (2004), the researcher was cognizant of the need to maintain a neutral view of the information and to report solely on the information provided directly by the participants.

Interrater Reliability

To enhance the level of reliability in this study, in addition to the primary researcher, a second rater conducted an independent coding of the data. The second

rater's coding of the responses was then compared to the primary researcher's findings for consistency (Krathwohl, 2009; Patton, 2002). This process increases the likelihood of accuracy (Creswell, 2013; Krathwohl, 2009). The researcher and second rater agreed on procedures for this process, including code names and themes. As suggested by Hyatt (2012), 15 steps were applied to ensure interrater reliability.

This process had a positive effect on the research findings by increasing the reliability of the information and provided an additional viewpoint (Hyatt, 2011). At the conclusion of this process, the common themes were identified, creating a sense of consistency and therefore reliability of the analysis.

Research Findings

Research Question 1 and Corresponding Interview Question

Research Question 1 asked, "What are the common community engagement strategies to enhance social equity?" The corresponding interview question asked, "Describe community engagement strategies used to enhance social equity or improve living conditions for people."

The major themes that emerged were as follows: (1a) incorporate commitment to community engagement in the firm's culture and mission, (1b) encourage employee involvement, and (1c) create infrastructure within the firm toward community engagement activities that enhance social equity and improve living conditions for people. Table 3 shows participant responses that identified the prominent themes for Research Question 1.

Table 3

Participants' Responses That Identified the Prominent Themes for Research Question 1

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
1a. CE incorporated in firm's culture and mission		X	X	X	X		X	X	X	X
1b. Encourages employee involvement in CE activities	X	X	X	X	X	X	X	X	X	X
1c. Operational infrastructure supports CE to enhance social equity		X	X	X	X		X	X	X	X

Theme 1a: Community engagement enhancing social equity is incorporated

in the firm's culture and mission. This theme emerged in eight of the 10 participant responses (80%). The following excerpts from the data revealed the theme:

The firm's culture encourages our professionals to find their passion and decide how much and what activities are an effective fit. (P2, personal communication, January 20, 2015)

[Firm] operates under "The Five Cornerstones of Our Firm" which are Clients, People, Families, Community, and Profession. We give back to our community by supporting local charities, being active in community and town hall events, and providing financial education and advocating for small business interests. (P3, personal communication, December 16, 2014)

We decided a concentrated committee focus for the 1st few years would be the best way to effect change. . . . We hope [our volunteer effort in educating children about finance] inspires kids to go to college to improve their earning capabilities over the long haul and improve their future living conditions. (P4, personal communication, December 22, 2014)

All of our team members have a community engagement expectation that is communicated in our firm manual by level and part of their annual evaluation process. . . . Our team members sit on over 60 non-profit boards in our community. (P5, personal communication, December 19, 2014)

Our staff wants to give back to the community. (P7, personal communication, December 23, 2014)

Throughout the firm's 88 year history, the firm has recognized its responsibility to "give back" to the public accounting profession and to the community. We use the acronym "VALUES" to verbalize our core values. The "S" is translated into "Serve our Communities." Approximately half of the organizations we support are focused on social equity. (P8, personal communication, January 19, 2015)

When we think about community engagement, our firm looks at it from both local and global scales. Our strategies center on these two perspectives to bring about social equity and improving living conditions for people. (P9, personal communication, January 9, 2015)

Our firm since its inception has believed in giving back and it is a cornerstone of our culture. One of our mission statement components is "Support and care for our community." (P10, personal communication, February 2, 2015)

Theme 1b: The firm encourages employee involvement in decision making

and action. This theme emerged in 10 of the 10 participant responses (100%). The following excerpts from the data revealed the theme:

We hold events 10 months out of the year and 5 [food and clothing] drives. (P1, personal communication, January 22, 2015)

Because individuals have specific and often very personal interests, the firm's culture encourages our professionals to find their passion and decide how much and what activities are an effective fit. (P2, personal communication, January 20, 2015)

Our NextGen Council, comprised of the next generation of firm leadership, has recently implemented a Volunteer Club, which thrives of philanthropic endeavors. Some of the projects we have contributed to in 2014 include providing myriad school supplies to an underprivileged elementary school, providing holiday gift baskets for Community Ministries of Rockville, and sponsoring a local youth baseball league for more than a decade. (P3, personal communication, December 16, 2014)

We decided a concentrated committee focus for the 1st few years would be the best way to effect change. . . . We are volunteering for various programs and working with children to help them better understand personal finance issues and

how things work in the “real world.” We hope education in this area inspires kids to go to college to improve their earning capabilities over the long haul and improve their future living conditions. We are also volunteering with Habitat for Humanity by volunteering in the construction of new homes—helping folks get a hand up to a better living environment. (P4, personal communication, December 22, 2014)

All of our team members have a community engagement expectation that is communicated in our firm manual by level and part of their annual evaluation process. The team member is allowed to pick community engagement initiatives that they feel passionate about. Our marketing department makes team members aware of new opportunities with specific organizations as well as group events sponsored by the firm so folks have ample opportunities to get engaged. Our team members sit on over 60 non-profit boards in our community. (P5, personal communication, December 19, 2014)

Members of our firm are encouraged to volunteer to sit on the following boards and take an active role. (P6, personal communication, December 17, 2014)

We actively support numerous charitable organizations such as United Way, Toys for Tots, Food Drives and even onsite tax preparation at local senior living centers. Our staff wants to give back to the community. It is also something that is important for us to communicate to our new employees during the recruiting process. People want to feel good about the organization they work for and we all win with that strategy. (P7, personal communication, December 23, 2014)

We execute on two primary strategies. First, we require that each partner participate in at least one community engagement. We encourage each person to find an engagement in which they are passionate, for we know that if passion is lacking, participation will lack as well. Second, we are sympathetic to clients’ community engagement strategies. (P8, personal communication, January 19, 2015)

We establish this through existing client relationships, employee connections and involvement with community organizations, and general research on active community projects. By tapping into what means most to our employees and clients alike, our committee discusses events and activities that we can participate in as a firm for a given year and presents the information to the firm. We typically identify events or organizations locally that hold specific projects or events or who perform a specific activity year round and we develop participation strategies in respective areas for our employees. Some examples of said activities include participation in fundraising relays; food, clothes and blanket collections;

donation events for local nonprofit organizations and many more. (P9, personal communication, January 9, 2015)

We have a community presence committee that is supported and is staffed by the team members in our firm and determines what events and efforts we will support during the year. (P10, personal communication, February 2, 2015)

Theme 1c: The operational infrastructure supports community engagement to enhance social equity. This theme emerged in eight of the 10 participant responses (80%). The following excerpts from the data revealed the theme:

Community engagement strategies to enhance social equity or improve living conditions for people are supported through Firm financial contributions and donations as well as through professional's board service, volunteer hours and participation. Examples include but are not limited to establishing scholarships, facilitating fundraisers, creating new organizations, providing financial guidance, coaching sports teams, taking part in local school activities and food, household item, and holiday drives. (P2, personal communication, January 20, 2015)

We give back to our community by supporting local charities, being active in community and town hall events, and providing financial education and advocating for small business interests. Additionally, our NextGen Council, comprised of the next generation of firm leadership, has recently implemented a Volunteer Club, which thrives of philanthropic endeavors. (P3, personal communication, December 16, 2014)

We decided a concentrated committee focus for the 1st few years would be the best way to effect change. Our initial focus is in the area of financial literacy. (P4, personal communication, December 22, 2014)

All of our team members have a community engagement expectation that is communicated in our firm manual by level and part of their annual evaluation process. (P5, personal communication, December 19, 2014)

It [supporting charities] is also something that is important for us to communicate to our new employees during the recruiting process. (P7, personal communication, December 23, 2014)

We require that each partner participate in at least one community engagement. . . . Our participation is a combination of service and financial support. While it is easy to write a check to an organization, our emphasis is that partners, and other

members of the firm, will physically participate in an engagement through board service and volunteering. Without this participation, one will not become fully engaged with the organization's mission, nor fully engaged in service to the community. Approximately half of the engagements/organizations [the firm supports] has a mission that is focused on social equity. (P8, personal communication, January 19, 2015)

We typically identify events or organizations locally that hold specific projects or events or who perform a specific activity year round and we develop participation strategies in respective areas for our employees. Some examples of said activities include participation in fundraising relays; food, clothes and blanket collections; donation events for local nonprofit organizations and many more. On a global scale, we have partnered with a company focused on the global giving model that looks to both enhance social equity and improve living conditions in developing and underprivileged nations. This is done by matching global giving to our firm's business transactions and giving employees and clients alike a vessel by which to give back to the community. In addition, we have tied in these giving opportunities with employee performance rewards as a way to further increase an employee's choices of giving. (P9, personal communication, January 9, 2015)

We have a community presence committee that is supported and is staffed by the team members in our firm and determines what events and efforts we will support during the year. (P10, personal communication, February 2, 2015)

Research Question 2 and Corresponding Interview Question

Research Question 2 asked, "What are the common community engagement strategies to protect the natural environment?" The corresponding interview question asked, "Describe community engagement strategies used to protect the natural environment."

The major themes that emerged were as follows: (2a) active participation in protecting the natural environment, and (2b) firm participation in environmentally friendly practices such as recycling. Table 4 shows participant responses that identified the prominent themes for Research Question 2.

Table 4

Participants' Responses That Identified the Prominent Themes for Research Question 2

Theme	P1	P2	P4	P5	P6	P7	P8	P9
2a. Active participation in protecting the environment	X			X	X		X	X
2b. Firm participation in environmentally friendly practices (e.g., recycling)		X	X	X	X	X		X

Theme 2a: Active participation in protecting the natural environment. The themes that emerged were based on the responses of the eight participants who responded to this question. This theme emerged in the majority of participant responses (62.5%).

The following excerpts from the data revealed the theme:

We have volunteered to clean up the [City] Zoo as well as several community gardens around the Valley that provide food for the local food banks. We have also picked citrus off of trees to donate to local food banks. (P1, personal communication, January 22, 2015)

We actively work with the nature conservancy and the land trust of [state in the central United States] to teach folks about conservation and refer clients to them. (P5, personal communication, December 19, 2014)

Staff participate in local “clean-up” days in the city. (P6, personal communication, December 17, 2014)

The Surfrider Foundation is [an organization we are engaged with] whose primary mission is focused on the natural environment. (P8, personal communication, January 19, 2015)

We have actively participated in protecting small parts of natural environment areas by participating in beach clean-ups, local community park clean-ups, and local efforts to encourage restoration of wildlife areas by clearing brush for replanted native trees in our local habitats. (P9, personal communication, January 9, 2015)

Theme 2b: Firm participation in environmentally friendly practices. The

themes that emerged were based on the responses of the eight participants who responded to this question. This theme emerged in the majority of participant responses (75%). The following excerpts from the data revealed the theme:

Utilizing programs such as cloud, portal and scan, the firm has been able to institute a paperless environment in which all client information and documentation can be received, prepared, reviewed, filed, and delivered electronically. Aluminum cans are recycled and no paper/plastic/styrofoam is used in the office in lieu of glass and ceramic, which can be washed and reused. (P2, personal communication, January 20, 2015)

We certainly are trying to do our part in our office environment. We have blue recycling bins where we put cans, bottles, etc.—all the usual household recycling items. In addition, we have been working towards a fully paperless environment in our processes by reviewing workpapers, tax returns, and misc. projects online. (P4, personal communication, February 6, 2015)

Our firm actively recycles. We have a solar power station on top of our building. (P5, personal communication, December 19, 2014)

Engage in “paperless” audits; staff can work from home; energy efficient lighting in our buildings. (P6, personal communication, December 17, 2014)

We have a strong recycling program and our offices are paperless. We also installed all new, low energy lighting about 3 years ago. These are small efforts to be mindful of energy reduction and being smart with our resources. (P7, personal communication, December 23, 2014)

Some of the long-term strategies that our firm has used to protect the natural environment (directly and/or indirectly) is through recycling education, awareness, and participation in aluminum and plastic recycling program; encouraging use of dishware products that are . . . environmentally friendly; and even providing employee giveaways that are manufactured from recycled items like Firm shirts made from recycled plastic bottles! (P9, personal communication, January 9, 2015)

Research Question 3 and Corresponding Interview Question

Research Question 3 asked, “What are the common community engagement strategies to enable human creativity?” The corresponding interview question asked, “Describe community engagement strategies used to encourage innovation and creativity.”

The major themes that emerged were as follows: (3a) soliciting ideas and passions from employees regarding community activities, and (3b) connecting professional knowledge and skills to community engagement activities. Table 5 shows participant responses that identified the prominent themes for Research Question 3.

Table 5

Participants’ Responses That Identified the Prominent Themes for Research Question 3

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
3a. Soliciting ideas and passions from employees regarding CE activities	X	X					X	X	X	X
3b. Connecting professional knowledge and skills to CE activities		X	X	X	X	X		X		

Theme 3a: Soliciting ideas and passions from employees regarding community engagement activities. This theme emerged in six of the 10 participant responses (60%). The following excerpts from the data revealed the theme:

We [the employees] created a theme for Ronald McDonald House and made food and decorated to go with the theme. We [the employees] decorated hallways and

nurse's stations at Ryan's house based on a luau theme. (P1, personal communication, January 22, 2015)

[The firm's] open door policy not only includes regularly scheduled open meetings to stimulate discussions but also encourages impromptu discussions whenever a new or improved idea arises. (P2, personal communication, January 20, 2015)

Our firm recently implemented a new Suggestion Box on our intranet. Each employee is encouraged each month to submit new ideas for the firm—ways to improve processes, save energy, build community involvement, marketing ideas, etc. (P7, personal communication, December 23, 2014)

[Firm employees] have found that participation with hospitals and education institutions, as well as an organization whose focus is on after-school programming or the arts is the strategy to pursue for encouraging innovation and creativity. (P8, personal communication, January 19, 2015)

One of the recent strategies that our firm has embraced is the marriage of team-building activities with a community engagement aspect. These types of activities encourage the building of trust and relationships throughout an organization that is linked with the organization's philosophy on giving back and the responsibility to the community. Naturally, it is in these types of settings that innovation and creativity often flourish and are therefore encouraged. (P9, personal communication, January 9, 2015)

In our engagement strategies by allowing our staff to decide what we will do, they are allowed complete freedom to find creative ways to engage the entire firm. (P10, personal communication, February 2, 2015)

Theme 3b: Connecting professional knowledge and skills to community

engagement activities. This theme emerged in six of the 10 participant responses (60%).

The following excerpts from the data revealed the theme:

Because the very basic premise behind [the firm's] community engagement is to find your passion, the firm encourages professionals to pursue their areas of interest in their professional careers and let that be the driving force for their creativity. (P2, personal communication, January 20, 2015)

[Our firm] believes that continuing professional education is an excellent means to promote creativity and innovation. (P3, personal communication, December 16, 2014)

[We support and participate in] a foundation that sponsors an entrepreneurial program in area high schools—culminating in the preparation of business plans and scholarships for the winners. (P4, personal communication, December 22, 2014)

We are actively involved in an entrepreneurs organization, where we teach in the program. Our merchant banking firm also hosts executives in residence while they are creating their business ideas and models and we assist them with start up financing. (P5, personal communication, December 19, 2014)

Staff presents free workshops and presentations directed to not-for-profit organizations; government contractors; manufacturers; and local governments on topics critical to their industry. (P6, personal communication, December 17, 2014)

We have found that [our employees'] participation with hospitals and education institutions, as well as an organization whose focus is on after-school programming or the arts is the strategy to pursue for encouraging innovation and creativity. (P8, personal communication, January 19, 2015)

Research Question 4 and Corresponding Interview Question

Research Question 4 asked, “How do the common community engagement strategies serve higher purposes or the common good?” The corresponding interview question asked, “Describe how community engagement activities are tied to serving a higher purpose or the common good.”

The major themes that emerged were as follows: (4a) supports involvement with organizations that serve the common good, (4b) creates a sense of personal and professional purpose, and (4c) creates meaning within the workplace outside of the core business. Table 6 shows participant responses that identified the prominent themes for Research Question 4.

Table 6

Participants' Responses That Identified the Prominent Themes for Research Question 4

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
4a. Supports involvement with organizations that serve the common good	X	X		X		X		X	X	
4b. Creates a sense of personal and professional purpose		X	X		X		X		X	X
4c. Creates meaning within the workplace outside of the core business		X	X		X		X		X	X

Theme 4a: Supports involvement with organizations that serve the common

good. This theme emerged in six of the 10 participant responses (60%). The following excerpts from the data revealed the theme:

Working at food banks, food drives, Feed My Starving Children where we send food packages overseas, all of these activities along with several others we do serve the common good. (P1, personal communication, January 22, 2015)

A tradition of community involvement is deeply entrenched in [the firm's] operations with the community-minded focus between the firm's culture and its connected communities as a self-perpetuating cycle of goodness. (P2, personal communication, January 20, 2015)

We [support groups that serve] the underprivileged, serve dinners at the homeless shelter, and volunteer at various other events during the year to help provide a positive experience for those in need. (P4, personal communication, December 22, 2014)

All of the committees and the boards that we serve on, and the many community and civic events that we sponsor and attend, fund the programs and initiatives that directly impact our area and its citizens and the quality of life. (P6, personal communication, December 17, 2014)

Each organization [we support] has a mission that is focused on the betterment of someone or something, otherwise it would be a for profit entity that is formed for the betterment of very few. (P8, personal communication, January 19, 2015)

On a global scale, we have partnered with a company focused on the global giving model that looks to both enhance social equity and improve living conditions in developing and underprivileged nations. This is done by matching global giving to our firm's business transactions and giving employees and clients alike a vessel by which to give back to the community. (P9, personal communication, January 9, 2015)

Theme 4b: Creates a sense of personal and professional purpose. This theme emerged in six of the 10 participant responses (60%). The following excerpts from the data revealed the theme:

A tradition of community involvement is deeply entrenched in [the firm's] operations with the community-minded focus between the firm's culture and its connected communities as a self-perpetuating cycle of goodness. The hope is that our professionals' naturally occurring passion will spur each individual to establish authentic, lasting roots in their respective communities and professional careers. (P2, personal communication, January 20, 2015)

Community engagement is a critical fiber in our firm's culture. The owners of [the firm] strongly believe that giving back, and giving back within the community, makes us all better people, and therefore a better firm. (P3, personal communication, December 16, 2014)

Many of us went into this business because we want to help folks. Community engagement helps us to accomplish this goal in addition to the clients we serve. (P5, personal communication, December 19, 2014)

As a firm we often talk about the "extra effort" . . . the types of things you cannot bill for but bring value to our work and give us a great deal [of] personal satisfaction. At the end of the day it is more than debits and credits. It's about feeling good about what we do. (P7, personal communication, December 23, 2014)

Our profession has a unique responsibility in how it specifically serves the public, and this responsibility is bridging toward one that also includes serving a higher purpose. (P9, personal communication, January 9, 2015)

Members of our profession spend a tremendous [amount of] time at work, [and] there have to be more than just financial rewards for their time and effort. In addition to finding meaning in their work, their involvement and our support of their efforts allows them to find additional meaning. (P10, personal communication, February 2, 2015)

Theme 4c: Creates meaning in the workplace outside of the core business.

This theme emerged in six of the 10 participant responses (60%). The following excerpts from the data revealed the theme:

These roots [of community engagement] build relationships, expand knowledge and develop experience that can be shared in support of others ever expanding outward from the individual, to the family, to the workplace, to the community. (P2, personal communication, January 20, 2015)

Community engagement is a critical fiber in our firm's culture. The owners of [the firm] strongly believe that giving back, and giving back within the community, makes us all better people, and therefore a better firm. (P3, personal communication, December 16, 2014)

Many of us went into this business because we want to help folks. Community engagement helps us to accomplish this goal in addition to the clients we serve. (P5, personal communication, December 19, 2014)

At the end of the day it is more than debits and credits. It's about feeling good about what we [the firm] do. (P7, personal communication, December 23, 2014)

[Our] organization effectively carries out our responsibility of serving a higher purpose and contributing to the common good through community engagement activities. (P9, personal communication, January 9, 2015)

In addition to finding meaning in their work, their [employees'] involvement and our support of their efforts allows them to find additional meaning. (P10, personal communication, February 2, 2015)

Research Questions 1-4 and Corresponding Interview Question

Interview Question 5 informed all four research questions:

1. What are the common community engagement strategies to enhance social equity?

2. What are the common community engagement strategies to protect the natural environment?
3. What are the common community engagement strategies to enable human creativity?
4. How do the common community engagement strategies serve higher purposes or the common good?

Interview Question 5 asked, “Tell a story about your organization that describes a positive community engagement experience.”

The major themes that emerged were as follows: (5a) promotes teamwork and bonding through group involvement in community engagement activities, (5b) community engagement activities provide a sense of meaning and purpose to individuals, and (5c) community engagement promotes interactive community connections. Table 7 shows participant responses that identified the prominent themes for Interview Question 5.

Table 7

Participants’ Responses That Identified the Prominent Themes for Interview Question 5

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
5a. Promotes teamwork and bonding through group involvement in CE activities		X	X	X	X		X		X	
5b. Provides a sense of value, meaning, and purpose to individuals	X	X	X	X	X			X	X	
5c. Promotes interactive community connections		X		X		X	X	X	X	X

Theme 5a: Promotes teamwork and bonding through group involvement in community engagement activities. This theme emerged in six of the 10 participant responses (60%). The following excerpts from the data revealed the theme:

The entire professional staff of [the firm] participated in the [5k walk/run as a fundraiser] event. (P2, personal communication, January 20, 2015)

Approximately 20 team members and their families raised funds for A Walk to End Alzheimer's. Then, early one Saturday morning, the members met at the National Mall and partook in a 3 mile walk. In addition to the bonding experience created, this endeavor raised approximately \$7,500. The firm, as well as many team members and Partners, contributed financially to the event. (P3, personal communication, December 16, 2014)

[Four firm employees] volunteered for Junior Achievement Finance Park. (P4, personal communication, December 22, 2014)

For several years our firm has been a sponsor of a Habitat for Humanity home build each fall. In addition to providing financial support for the project, the build day gives [the firm] an opportunity to come together in a hands-on project that builds camaraderie among our team, in addition to giving back to the community and to a deserving family in need. (P5, personal communication, December 19, 2014)

Our firm rented out the local movie theatre on a Saturday morning and invited all of the community to watch a holiday classic. (P7, personal communication, December 23, 2014)

In one of our most recent community engagement experiences, we were performing a joint team-building and community engagement activity as a firm. We were building bicycles in groups that were going to be given to children of a local Boys & Girls club. (P9, personal communication, January 9, 2015)

Theme 5b: Provides a sense of value, meaning, and purpose to the individuals. This theme emerged in seven of the 10 participant responses (70%). The following excerpts from the data revealed the theme:

This year we filled the holiday wish lists of 7 families consisting of 4-8 family members. We bought all the items on their lists, plus sent them several gift cards

for food, necessities and family outings. The family was so very appreciative! (P1, personal communication, January 22, 2015)

The event [5k walk/run fundraiser] led by firm employees, was a success and has become a proven annual fundraiser for [the nonprofit], currently in its 5th consecutive [year]. (P2, personal communication, January 20, 2015)

Every December we separate into teams, shop for food and gifts, and then as a firm gather in our conference room and each team prepares a gift basket, which gets donated to [a local nonprofit]. The internal competition for best basket is fun, but more important is the heartwarming nature of the project knowing that families that are not as fortunate as we are will have food and gifts for the holidays. (P3, personal communication, December 16, 2014)

We enjoyed watching that enlightenment [from teaching kids about finance]—the kids were fun to work with. We feel the experience was a good fit for our CPA experience and we were able to help make the kids understand how the management of money “works.” (P4, personal communication, December 22, 2014)

For professionals like us, who sit behind desks every day, working [in the community] with our hands occasionally is good for the soul. Our team members are enthusiastic about the project because it gives us an opportunity to give someone a hand up—not a hand out. Knowing that the family receives home maintenance training and budgeting classes through Habitat makes us feel good about the long-term benefits to the family and the greater community. (P5, personal communication, December 19, 2014)

These music education experiences not only enhance a child’s education. They allow the child to experience a world that perhaps might otherwise be foreign to them, a world they possibly might not ever experience. (P8, personal communication, January 19, 2015)

The feedback received from the employees, the kids and the Firm that put on the event [build bikes for kids] was great! (P9, personal communication, January 9, 2015)

Theme 5c: Promotes interactive community connections. This theme emerged in seven of the 10 participant responses (70%). The following excerpts from the data revealed the theme:

[An employee] approached the firm with the idea to assist [a nonprofit agency that guides children and adults with severe disabilities to independence through education, therapeutic, and vocational services] with a 5k run utilizing our resources, experience and connections. [The employee] secured a sponsorship through a bank in his referral network, a race route through a local cemetery, his local church for registration, vendor and parking space and worked with local governmental authorities to provide assistance with traffic along the race route. (P2, personal communication, January 20, 2015)

This [junior achievement event] is a 4 hour event for middle/high schoolers that provides them a true “personal finance” experience through a simulation where they create a budget and then spend their “income”—you can just see the wheels churning as they figure out that health insurance costs a lot of money and kids are expensive. (P4, personal communication, December 22, 2014)

We prepare tax returns for FREE for Armed Forces Service Members from our area who were deployed to a designated combat zone. (P6, personal communication, January 13, 2015)

We had a great turnout [for movie night] and the guests were very appreciative. You could sense that some of the families wouldn’t have been able to treat all the kids to a day at the movies. (P7, personal communication, December 23, 2014)

Each year, every fourth- and fifth- grade student of the [local] school district attends a concert performed by the [local] Symphony Orchestra in the Performing Arts Center. The vast majority of these students would not have an opportunity such as this if it were not for the organization and funding that is required to present the concerts. (P8, personal communication, January 19, 2015)

One of the best parts of the experience [building bikes] was not only working in groups (and showcasing some of that innovation and creativity throughout the various tasks), but being able to work with the kids themselves. Having the kids take part in building the bicycles that would be theirs and participating in the activities showcased with even stronger emphasis why our firm values community engagement and brought the importance of our firm’s responsibility to a higher purpose and common good to the forefront. (P9, personal communication, January 9, 2015)

The Math League in the city did not have enough money for busing to bring all the students together after school. Now we [the firm] support this program with both financial resources as well as staffing and food. (P10, personal communication, February 2, 2015)

Summary

The data for this study were collected using open-ended interview questions via virtual communication through e-mail. Individual alphanumeric identifiers were used to code participants, and participants' responses were visible to all other participants. Participants were provided with an opportunity to add to their responses or comment on the input of other participants. Follow-up communication occurred for clarification purposes only. A second rater independently reviewed the data to enhance the reliability of the coding process. A criterion of 60% of responses containing the same idea was established for the emergence of a major theme. In addition, data were collected from the firms' websites or other public media, such as press releases. Themes were developed based on data for each question, and the corresponding support from the participant responses was displayed.

Research Question 1 was, "What are the common community engagement strategies to enhance social equity?" Three major themes emerged: (1a) incorporate commitment to community engagement in the firm's culture and mission, (1b) encourage employee involvement, and (1c) create infrastructure within the firm toward community engagement activities that enhance social equity and improve living conditions for people.

Research Question 2 was, "What are the common community engagement strategies to protect the natural environment?" Two major themes emerged: (2a) active participation in protecting the natural environment, and (2b) firm participation in environmentally friendly practices such as recycling.

Research Question 3 was, “What are the common community engagement strategies to enable human creativity?” Two major themes emerged: (3a) soliciting ideas and passions from employees regarding community activities, and (3b) connecting professional knowledge and skills to community engagement activities.

Research Question 4 was, “How do the common community engagement strategies serve higher purposes or the common good?” Three major themes emerged: (4a) supports involvement with organizations that serve the common good, (4b) creates a sense of personal and professional purpose, and (4c) creates meaning within the workplace outside of the core business.

Interview Question 5 informed all four research questions:

1. What are the common community engagement strategies to enhance social equity?
2. What are the common community engagement strategies to protect the natural environment?
3. What are the common community engagement strategies to enable human creativity?
4. How do the common community engagement strategies serve higher purposes or the common good?

Interview Question 5 asked, “Tell a story about your organization that describes a positive community engagement experience.” Three major themes emerged: (5a) promotes teamwork and bonding through group involvement in community engagement activities, (5b) community engagement activities provide a sense of meaning and purpose to individuals, and (5c) community engagement promotes interactive community connections.

All of the interview questions were designed to inform the research questions. The questions were developed to reveal themes for community engagement used by U.S. small and mid-sized public accounting firms as identified in the key conceptual framework categories of this study: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes.

CHAPTER V

FINDINGS AND CONCLUSIONS

Business leaders worldwide are being encouraged to incorporate social responsibility into their businesses with the aim of bettering society (Baumann-Pauly et al., 2013; Cone Communications, 2013a; Kotler & Lee, 2004; Seitanidi & Crane, 2009). How businesses engage with the community is an important and meaningful element of corporate social responsibility (CSR; Abbott & Monsen, 1979; Kotler & Lee, 2004). Researchers have called for more rigorous empirical study of community engagement in small to mid-sized firms (Baumann-Pauly et al., 2013; F. Bowen et al., 2010). The conceptual framework for this study included the four elements described by Liebig (1998) and supported in the literature: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes (Barrett, 2014; Chang et al., 2014; Hendry, 2009; Kotler & Lee, 2004; Liebig, 1998; Mackey & Sisodia, 2013; Porter & van der Linde, 1995; Toppinen & Korhonen-Kurki, 2013).

Chapter Structure

This chapter begins with a review of the problem and a description of the conceptual framework of the study. The purpose of the study and the associated research questions are restated. The design of the study is briefly discussed along with profiles of the participants. Data collection strategies and the data analysis process are provided in

summary form. The findings and conclusions for the study are discussed, followed by the implications and recommendations for future research. Finally, a summary is provided.

Overview of the Study

Review of the Problem

The UN Global Compact (2013) reported that the world is facing the effects of “extreme poverty, unacceptable working conditions, environmental degradation, systemic corruption and eruption of violence” (p. 4). Companies must accept the responsibility to engage with civil society in ways that address environmental and social concerns (Baumann-Pauly et al., 2013). Liebig (1994) argued that business is the most influential institution in world society and therefore bears great responsibility for the future of the world. Companies, regardless of size and industry, are being called to proactively participate in meeting the needs of society (Baumann-Pauly et al., 2013; Lindgreen, Swaen, & Johnston, 2009; L. J. Spence, 1999).

There is a lack of empirical research regarding involvement in community engagement and charitable efforts by small to midsized public accounting firms. Researchers have called for more rigorous empirical study of community engagement in small to midsized firms (Baumann-Pauly et al., 2013; F. Bowen et al., 2010), including small to midsized public accounting firms. This research adds to the body of knowledge regarding community engagement strategies.

Synopsis of the Conceptual Framework

Community engagement is an important and meaningful element of CSR (Abbott & Monsen, 1979; Kotler & Lee, 2004). The objective of community engagement endeavors may be strategic or altruistic, but the end result is often tied to bettering society (F. Bowen et al., 2010; Seitanidi & Crane, 2009). The conceptual framework for this study was based on the four elements first described by Liebig (1998) and later supported in the literature: enhancing social equity, described as having concern about fair distribution of wealth, living conditions, and the health of all people (Barrett, 2014; Kotler & Lee, 2004; Liebig, 1998); protecting the natural environment, described as accepting responsibility for the planet, including land, air, and living species (Liebig, 1998; Porter & van der Linde, 1995; Toppinen & Korhonen-Kurki, 2013); enabling human creativity, described as supporting the desire for people to create and find meaning (Chang et al., 2014; Davis, 1960; Hendry, 2009; Liebig, 1998); and seeking to serve higher purposes, described as connecting actions with the spiritual aspects of human experience (Barrett, 2006, 2014; Liebig, 1998; Mackey & Sisodia, 2013). A review of the literature expanded on the authors and theories related to these concepts. Table 8 lists the reviewed literature that discussed the conceptual framework.

Table 8

Concluding Key Conceptual Framework Categories for Corporate Community Engagement

Social equity	Environment	Creativity	Higher purpose
Abbott & Monsen (1979)	Barrett (1998, 2006, 2014)	Barrett (1998, 2006, 2014)	Avolio et al. (2009)
Acs (2013)	Blowfield & Frynas (2005)	Bass & Avolio (1994)	Barrett (1998, 2006, 2014)
Barrett (1998, 2006, 2014)	Carroll (1991, 1999)	Bhattacharya et al. (2009)	Bass & Avolio (1994)
Blowfield & Frynas (2005)	Chetty (2011)	Bolman & Deal (2011)	Bolman & Deal (2011)
Carroll (1991, 1999)	Davis (1960)	Chang et al. (2014)	Flint (2012)
Chetty (2011)	Frankental (2001)	Davis (1960)	Fry & Slocum (2008)
Chia & Peters (2010)	Fry & Slocum (2008)	George & Sims (2007)	Graham (1991)
Davis (1960)	Jones Christensen et al. (2014)	Greenleaf (2002, 2003)	Greenleaf (2002, 2003)
Fawcett et al. (1995)	Kleine & von Hauff (2009)	Harman & Hormann (1990)	Hendry (2009)
Fry & Slocum (2008)	Kotler & Lee (2004)	Hendry (2009)	Jones Christensen et al. (2014)
Jones Christensen et al. (2014)	Liebig (1994, 1998)	Kotler & Lee (2004)	Leider (2010)
Kleine & von Hauff (2009)	Lindgreen, Swaen, & Johnston (2009)	Liebig (1991, 1994, 1998)	Liebig (1991, 1994, 1998)
Kotler & Lee (2004)	Lioui & Sharma (2012)	Liebig (1991, 1994, 1998)	Mackey & Sisodia (2013)
Liebig (1994, 1998)	Mackey & Sisodia (2013)	Mackey & Sisodia (2013)	McGuire (1963)
Lindgreen, Swaen, & Johnston (2009)	Paine (2001)	Paine (2001)	Paine (2001)
Mackey & Sisodia (2013)	Porter & van der Linde (1995)	Rego et al. (2012)	Pollard (2009)
McGuire (1963)	Senge (2006)	Reiter-Palmon (2011)	Russell & Stone (2002)
Paine (2001)	Sisodia (2013)	Senge (2006)	Senge (2006)
Senge (2006)	Toppinen & Korhonen-Kurki (2013)	Zhou (2003)	Waddock (2001)
Waldman et al. (2006)	Walton (1967)		Walton (1967)
Walton (1967)	Worthington et al. (2006)		
Wilkinson & Pickett (2010)			
Worthington et al. (2006)			

Restatement of Purpose and Research Questions

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. This study employed the objectives of social responsibility culled from a thorough review of the literature to

discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. The research questions were intended to yield data to inform the study.

Relative to U.S. small and mid-sized public accounting firms, the research questions were as follows:

1. What are the common community engagement strategies to enhance social equity?
2. What are the common community engagement strategies to protect the natural environment?
3. What are the common community engagement strategies to enable human creativity?
4. How do the common community engagement strategies serve higher purposes or the common good?

Methods Overview

This exploratory study was qualitative in nature and applied the dynamic narrative approach (DNA) as a research method (Hyatt, 2011). Narrative inquiry allows for the collection of life-based stories from one person to another (Caine, 2010; Hardy et al., 2009). In qualitative research, findings emerge from the participants' views, and the researcher can obtain an in-depth and information-rich understanding of the situation being studied (Chesebro & Borisoff, 2007; Creswell, 2013; Patton, 2002). Based on storytelling and complexity theory, Hyatt (2011) described the DNA as "a contemporary research method intended to engage the past and present to inform the future" (p. 197). The DNA research method is based on narrative inquiry with the intention of gaining an understanding of human behaviors (Creswell, 2013; Hyatt, 2011; Krathwohl, 2009).

The DNA research method utilized virtual means to conduct the research. Advantages of the use of virtual data collection include reduced cost, time efficiency, flexibility, and the ability for participants to respond at their convenience (Creswell, 2013). In addition, allowing time for participants to contemplate their responses can provide deeper reflection on the topic (Nicholas et al., 2010). Furthermore, using an online or virtual forum helps to create a nonthreatening and comfortable environment and provides greater ease for participants to discuss sensitive issues (Nicholas et al., 2010). Using virtual technology specific to the DNA model provides an avenue for participants to view all responses, which allows for emergent themes to develop (Hyatt, 2011). The participants respond to questions and can collaboratively create a narrative. The researcher is provided with valuable text and stories, which allow for meaningful reflection and the creation of new knowledge (Glesne, 2006; Hendry, 2009; Hyatt, 2011; Lai, 2010).

Population and sample. As stated by Krathwohl (2009), a population represents the group or total universe generated from what is being studied, and “sampling procedures are ways of selecting a small number of units from a population to enable researchers to make reliable inferences about the nature of the population to which the units belong” (p. 160). The selection of the sample for this study was based on a criteria-based purposeful sampling method (Creswell, 2012) as the participants were “information rich” because of their involvement with community engagement based on publicized recognitions. While the sample size was small and therefore the results are not generalizable, the study does add to the general base of literature.

The sampling technique used in this study was based on setting criteria for the sites and participants to ensure that they would purposefully inform an understanding of the research problem and central phenomenon of the study (Creswell, 2013; Glesne, 2006; Krathwohl, 2009). To assist with the selection of the participants, a list of firms provided by a leading accounting publication was utilized. *Accounting Today*, which is one of the premier news vehicles for the tax and accounting community, reports the top 100 firms to work for in the United States. This list is derived through a program orchestrated by the Best Companies Group. Firms are selected for this designation based on several criteria, including employer benefits and policies as well as employee engagement and satisfaction (Best Companies Group, 2013). One of the criteria used in this selection is a company's involvement in community engagement. The list of firms is published each year in December, and the 2012, 2013, and 2014 lists were utilized in obtaining participants for this study. Multiple subjects were purposefully selected from these two sources until a sufficient sample of at least 10 participants was identified.

The participants in this study were partners or employees within public accounting companies who had a leadership role in the companies' community engagement activities. These individuals held the title of managing partner, CEO, president, vice president, director, or a similar title. For a company to be selected, the company must have had at least 1 year of community engagement involvement. The individuals selected may or may not have also been certified public accountants (CPAs). There were 10 participants in this study.

In summary, the 10 participants selected for this study met the following criteria:

1. Participants were involved in leading and/or managing community engagement activities in their companies for at least 1 year.
2. Participants held a leadership position with the title of partner, managing partner, CEO, president, vice president, director, or a similar title.
3. Participants worked at companies that were listed on *Accounting Today*'s 2012, 2013, or 2014 list of "Best Accounting Firms to Work For" in the small or mid-sized firm category.
4. Participants worked for public accounting companies within the United States.

Participant overview. Ten public accounting firm leaders were selected to participate in the study. The participants stated that they held leadership roles in their firms' community engagement activities for at least 1 year. All participants were from firms that were listed by *Accounting Today* as among the "Best Accounting Firms to Work For" in the small or mid-sized category. All participants were from firms within the United States. Table 9 presents the summary of participants' attributes.

Table 9

Summary of Participants' Attributes

Participant	Years of CE experience	Title	Year(s) on "Best Accounting Firms to Work For" List	Firm small or midsize	Region in United States
1	4	Co-managing partner	2014	Midsize	Western
2	32	President	2012 & 2014	Small	Central
3	6	Principal	2012-2014	Small	Eastern
4	1	Senior manager/chair of CE committee	2012-2014	Small	Central
5	29	Chief manager	2012 & 2014	Midsize	Central
6	25	Marketing director	2012 & 2013	Small	Eastern
7	30	Managing partner	2012 & 2013	Midsize	Central
8	31	Managing partner	2012	Midsize	Western
9	3	Senior associate/co-chair of CE committee	2012-2014	Midsize	Western
10	15	Managing partner	2014	Midsize	Central

Overview of the Data Collection Process

Validity. The study design included the use of an expert panel to review the validity of the interview questions in relation to the research questions. Each expert panel member had completed doctoral courses in research. Each expert panelist received a letter (Appendix F) describing the purpose of the study and the research questions. The expert panelists also received the Expert Panel Review Form (Appendix F), which listed the research questions and the proposed interview questions. The Expert Panel Review Form asked the expert panel members to indicate whether the interview questions were (a) relevant, (b) not relevant, or (c) needed modification. Under each proposed interview question, there was space provided to make any recommendations for modifications to

the question. The expert panelists acknowledged that the research questions were valid and would inform the study. The information returned with few minor suggested revisions was used to modify the interview questions.

Protection of human subjects. The researcher completed the protection of human subjects training and certification per the requirements of the University of La Verne Institutional Review Board (IRB), under the guidance of the research faculty. This study involved interaction with human subjects to collect “data through intervention or interaction with the individual” (Basic HHS Policy, 2009, § 46.101). This research did not involve any vulnerable populations as defined by the U.S. Department of Health and Human Services rules (Basic HHS Policy, 2009). The researcher received IRB approval to conduct data collection (Appendix E).

Data collection. The interview instrument was created to provide data to inform the research questions and was used to gather input from leaders of community engagement within small to midsized public accounting firms located in the United States. As outlined in the DNA research method (Hyatt, 2011), data were collected virtually in writing, which allowed the participants to review and ensure accuracy in their responses. The participants were assigned alphanumeric identifiers to increase confidentiality. After all responses were submitted, they were compiled in a single document, which was re-sent to participants to provide an opportunity to build on their responses. This process was fully disclosed to participants during the consent phase. The DNA research method was used in this study to discover common community

engagement strategies used by U.S. small to midsized public accounting firms and involved the following steps:

1. Participants who met the criteria were identified.
2. Participants were recruited using a letter to prospective participants (Appendix A).
3. Participants were contacted to review the consent form, review the study purpose and methods, and collect demographic information (Appendices B and C).
4. Once consent was received, participants were assigned alphanumeric designations as P1 through P10, and these identifiers were used throughout the interview process.
5. The researcher provided interview questions in an electronic format.
6. Participants returned interview responses to the researcher in an electronic format.
7. The researcher posed follow-up questions for further clarification when necessary.
8. The researcher organized responses in alphanumeric order and sent the combined responses to participants for review and additional comments.
9. The participants' first- and second-round responses were stored for analysis.
10. Participants had access to their responses throughout the process and were allowed to provide additional comments during the process.
11. At the conclusion of the study, the participants were provided with a summary of the results upon request.

Additional documents. Documents can be used as a valuable source of information in qualitative research (Creswell, 2012). To obtain further textual documents in relation to the participating companies' community engagement, the following documents were obtained (if available) from each company:

1. mission or vision statement,
2. CSR or community engagement written reports or strategies,
3. press releases about community engagement involvement of the firm in the last 2 years,
4. written firm policies regarding community engagement, and
5. website review for text related to community engagement.

All documents collected provided useful information to answer the research questions.

The documents were publicly available or permissions were obtained from the appropriate individuals for all documents collected. The documents were further reviewed for accuracy (Creswell, 2012).

Overview of Data Analysis

Content analysis. Content analysis of qualitative research requires the collection and analysis of the data in a way that will draw reliable meaning from the information (Creswell, 2013; Krathwohl, 2009). The objective of the researcher is to provide an accurate and complete interpretation of the data presented (Krathwohl, 2009). The data collected in this study included participant responses as well as text from documents related to the organizations. A comprehensive and systematic plan was developed to organize the data in a way that allowed for comparison to the conceptual framework of the study (Creswell, 2013; Denzin & Lincoln, 2008).

After the data were collected, the next step consisted of moving from reading to describing, classifying, and interpreting data and forming codes or categories (Creswell, 2013). As suggested by Krathwohl (2009), bracketing was used to cluster the

information into themes, and emergent patterns were identified from the data. Common themes associated with the strategies of community engagement were developed after completing the coding process. Documents collected were also utilized in corroborating the themes developed through the interview process. Triangulation occurred through the collection of interviews, website research, and press releases. The themes were compared to the conceptual framework to determine critical attributes associated with this framework.

Interrater reliability. To enhance the level of reliability in this study, the researcher utilized a second rater. This allowed a greater sense of objectivity to ensure, as much as possible, that the findings were the result of the experiences and ideas of the participants rather than the characteristics and preferences of the researcher (Krathwohl, 2009; Shenton, 2004). After the data collection, the researcher used coding to categorize the data. Reliability in a qualitative study often refers to the stability of responses to multiple coders of data sets (Creswell, 2013).

In this study, a second rater with research experience and an earned doctorate conducted an independent coding of the data to provide interrater reliability. This process increases the likelihood of accuracy (Creswell, 2013; Krathwohl, 2009). The researcher and second rater agreed on procedures for the coding process.

The researcher and the second rater then independently reviewed the full set of responses from the participants in the study. As suggested by Hyatt (2012), 15 steps were applied to ensure interrater reliability:

1. The primary researcher analyzes the transcripts using bracketing for reduction, horizontalization, and synthesis for textual description and conclusions.
2. The primary researcher meets with the rater(s) and reviews the coding process for identifying themes.
3. The primary researcher selects a transcript for the purpose of familiarizing the rater(s) [with] the coding process.
4. The researcher maintains the highlighted/analyzed version of the transcript.
5. The rater(s) is provided with a clean copy of the selected transcript.
6. Prior to analysis, the researcher and rater(s) will each read a transcript three times. The purpose of the initial reading is to merely familiarize the rater(s) with the data from the transcripts.
7. The purpose of the second reading is to further the rater(s) consideration of the information and to answer any questions about the transcript.
8. The purpose of the third reading is to analyze the data by bracketing for reduction, horizontalization, and synthesis of the text for structural descriptions and conclusions.
9. The researcher assists the rater(s) in completing the analysis of one selected transcript.
10. Meaning units are entered in the left margin. Structural descriptions and conclusions are entered into the right margin. This completes analysis of the transcript.
11. The additional rater(s) applies the same process to the remaining transcripts independent of the primary researcher. If there are multiple raters, each works independently.
12. After completion of the process for all transcripts, the primary researcher and rater(s) reconvene. The primary researcher and the rater(s) review their identified conclusions.
13. An analysis form may be used to identify the agreed-upon themes and help to discover any areas of disagreement.
14. The primary researcher and rater(s) discuss differences and come to a consensus on the conclusions. A categorizing form may be created to identify overall themes.
15. Generally, criteria for themes are met when a minimum of 60% of participants provide supportive data for the theme(s). (p. 1)

This process was adopted with the intention of having a positive effect on the research findings by increasing the reliability of the information and to provide an additional viewpoint (Hyatt, 2011). At the conclusion of this process, the common themes were identified, creating a sense of consistency and therefore reliability of the analysis.

Results and Conclusions

Findings for Research Question 1

Research Question 1 asked, “What are the common community engagement strategies to enhance social equity?” The major themes that emerged were as follows: (1a) incorporate commitment to community engagement in the firm’s culture and mission, (1b) encourage employee involvement, and (1c) create infrastructure within the firm toward community engagement activities that enhance social equity and improve living conditions for people. Table 10 shows participant responses that identified the prominent themes for Research Question 1.

Table 10

Concluding Participants’ Responses That Identified the Prominent Themes for Research Question 1

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
1a. CE incorporated in firm’s culture and mission		X	X	X	X		X	X	X	X
1b. Encourages employee involvement in CE activities	X	X	X	X	X	X	X	X	X	X
1c. Operational infrastructure supports CE to enhance social equity		X	X	X	X		X	X	X	X

Strategy 1a: Incorporate commitment to community engagement in the firm’s culture and mission. This strategy was identified in eight of the 10 participant responses (80%). The following are sample excerpts from the interviews:

Throughout the firm’s 88 year history, the firm has recognized its responsibility to “give back” to the public accounting profession and to the community. We use

the acronym “VALUES” to verbalize our core values. The “S” is translated into “Serve our Communities.” Approximately half of the organizations we support are focused on social equity. (P8, personal communication, January 19, 2015)

Our firm since its inception has believed in giving back and it is a cornerstone of our culture. One of our mission statement components is “Support and care for our community.” (P10, personal communication, February 2, 2015)

Community service is part of our firm culture, so the opportunity to work together on a major project creates a lot of employee participation, pride in our firm and in our community. (P5, personal communication, December 19, 2014)

Kotler and Lee (2004) stated that CSR is “a commitment to improve community well-being through discretionary business practices and contributions of corporate resources” (p. 3). Barrett (2006) pointed to the importance of an organization’s culture, in that the culture and mission of an organization must be in alignment with behaviors it seeks to inspire. Aligning commitment to community engagement with the culture and mission is a critical statement by the leaders of an organization.

Stating the commitment toward community engagement in the mission and/or purpose statement of the organization is one way to address the sincerity of and motive for these efforts. If the motive for community engagement is seen as disingenuous or inauthentic, these efforts can actually backfire and have negative effects on the company, its image, and its success (Ashforth & Gibbs, 1990; Brown & Dacin, 1997). Motives may be either extrinsic, for example those associated with the company attempting to increase profits, or intrinsic, such as those associated with the company acting out of genuine concern for the focal issue (Batson, 1998; Lichtenstein et al., 2004).

Stakeholders are typically tolerant of extrinsic motives as long as there are intrinsic motives as well (Sen et al., 2006). This is an important balance, and there are many

examples of companies that engage in CSR initiatives because the leaders believe in “a higher ethical standard” (Paine, 2001, p. 107) and express sincere desire to improve social conditions in the local and global communities (Morsing & Schultz, 2006).

Strategy 1b: Encourage employee involvement in community engagement activities that enhance social equity. This strategy was identified in 10 of the 10 participant responses (100%). The following are sample excerpts from the interviews:

All of our team members have a community engagement expectation that is communicated in our firm manual by level and part of their annual evaluation process. The team member is allowed to pick community engagement initiatives that they feel passionate about. Our marketing department makes team members aware of new opportunities with specific organizations as well as group events sponsored by the firm so folks have ample opportunities to get engaged. Our team members sit on over 60 non-profit boards in our community. (P5, personal communication, December 19, 2014)

We execute on two primary strategies. First, we require that each partner participate in at least one community engagement. We encourage each person to find an engagement in which they are passionate, for we know that if passion is lacking, participation will lack as well. Second, we are sympathetic to clients’ community engagement strategies. (P8, personal communication, January 19, 2015)

We have a community presence committee that is supported and is staffed by the team members in our firm and determines what events and efforts we will support during the year. (P10, personal communication, February 2, 2015)

Studies have shown that employees prefer to work for companies that demonstrate social responsibility (Googins, Mirvis, & Rochlin, 2007). Efforts toward stewardship and community engagement have reaped many positive benefits in the business world and society (Flint, 2012; Greenleaf, 2002; Liden et al., 2008). Individuals and organizations that are committed to a vision beyond their self-interest will often be seen as more compassionate and as having a stronger sense of ethics, which often results

in the creation of social capital and economic advantage (Fry & Slocum, 2008; Hendry, 2009; Paine, 2001; Senge, 2006). Companies often create this social capital through encouraging employees to be involved in community engagement activities (Waddock, 2001).

By encouraging employees to participate in community engagement activities, the leaders are demonstrating certain elements of a servant-leadership model with the intent of addressing societal needs. Greenleaf (2003) stated, “Servant-leadership holds that the primary purpose of a business should be to create a positive impact on its employees and community, rather than using profit as the sole motive” (p. 20). Serving and engaging with the community is woven through many aspects of the servant-leadership model. A servant leader has a social responsibility, and if inequalities and social injustices exist, a servant leader tries to remove them (Graham, 1991).

Strategy 1c: The operational infrastructure supports community engagement to enhance social equity. This strategy was identified in eight of the 10 participant responses (80%). The following are sample excerpts from the interviews:

[A committee named the] NextGen Council, comprised of the next generation of firm leadership, has recently implemented a Volunteer Club, which thrives of philanthropic endeavors. (P3, personal communication, December 16, 2014)

We decided a concentrated committee focus for the 1st few years would be the best way to effect change. Our initial focus is in the area of financial literacy. (P4, personal communication, December 22, 2014)

All of our team members have a community engagement expectation that is communicated in our firm manual by level and part of their annual evaluation process. (P5, personal communication, December 19, 2014)

Companies demonstrate their commitment to community engagement activities when the operational infrastructure supports these efforts. Operations include committee structure, human resource efforts such as evaluations, and recruiting practices. It has been shown that CSR efforts often play a significant role in attracting new employees (Turban & Greening, 1997). Attracting a higher quantity and quality of human resources can create a valuable competitive advantage (Davis, 1973).

F. Bowen et al. (2010) found that the most common types of engagement behaviors observed over the last 10 years between businesses and community organizations involved the “donation of company financial resources (philanthropy), time (employee volunteering) and skills (training of community members)” (p. 305). An infrastructure that supports any of these community engagement strategies is one that strives to create good corporate citizenship that is embedded in the organization’s strategies and business practices and “the philosophy or set of values that underpins these practices” (Crane et al., 2008, p. 8).

Findings for Research Question 2

Research Question 2 asked, “What are the common community engagement strategies to protect the natural environment?” The major themes that emerged were (2a) active participation in protecting the natural environment, and (2b) firm participation in environmentally friendly practices such as recycling. Table 11 shows participant responses that identified the prominent themes for Research Question 2.

Table 11

Concluding Participants' Responses That Identified the Prominent Theme for Research Question 2

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
2a. Active participation in protecting the environment	X		NA		X	X		X	X	NA
2b. Firm participation in environmentally friendly practices (e.g., recycling)		X	NA	X	X	X	X		X	NA

Strategy 2a: Active participation in protecting the natural environment. The themes that emerged were based on the responses of the eight participants who responded to this question. This theme emerged in 62.5% of participant responses. The following are sample excerpts from the interviews:

We have volunteered to clean up the [City] Zoo as well as several community gardens around the Valley that provide food for the local food banks. We have also picked citrus off of trees to donate to local food banks. (P1, personal communication, January 22, 2015)

Staff participate in local “clean-up” days in the city. (P6, personal communication, December 17, 2014)

We have actively participated in protecting small parts of natural environment areas by participating in beach clean-ups, local community park clean-ups, and local efforts to encourage restoration of wildlife areas by clearing brush for replanted native trees in our local habitats. (P9, personal communication, January 9, 2015)

Natural environments are defined as those environments relatively unchanged or undisturbed by human culture and encompass the interaction of all living species, including air, soil, and water (D. L. Johnson et al., 1997). For decades, scholars and practitioners have considered caring for the natural environment as a key element of CSR

(Abbott & Monsen, 1979; Carroll, 1991; CED, 1971; Porter & van der Linde, 1995).

Abbott and Monsen (1979), in their study of Fortune 500 companies, learned that caring for the environment was among the top six areas of focus for companies' social responsibility activities. However, it is important to note that research has revealed that smaller organizations (fewer than 20 employees) invest more in customer-, supplier-, and employee-related CSR practices and less in environmental and community engagement practices than larger organizations (Lindgreen, Swaen, & Johnston, 2009).

Employees want to be more involved in working with communities and partnering with other organizations that can make a difference (Chia & Peters, n.d.). In relation to how businesses typically engage with the community, F. Bowen et al. (2010) defined a community engagement strategy as “the pattern of activities implemented by firms to work collaboratively with and through groups of people to address issues affecting the social well-being of those people” (p. 297). Integrating environmental concerns into the operational strategies of companies on a voluntary basis and then reporting on these efforts is paramount in the literature about corporate sustainability (Blowfield & Frynas, 2005; Chetty, 2011; Frankental, 2011; Fry & Slocum, 2008; Kleine & von Hauff, 2009).

Strategy 2b: Firm participation in environmentally friendly practices. The themes that emerged were based on the responses of the eight participants who supplied examples related to this question. This theme emerged in 75% of participant responses.

The following are sample excerpts from the interviews:

Our firm actively recycles. We have a solar power station on top of our building. (P5, personal communication, December 19, 2014)

We have a strong recycling program and our offices are paperless. We also installed all new, low energy lighting about 3 years ago. These are small efforts to be mindful of energy reduction and being smart with our resources. (P7, personal communication, December 23, 2014)

Some of the long-term strategies that our firm has used to protect the natural environment (directly and/or indirectly) is through recycling education, awareness, and participation in aluminum and plastic recycling program; encouraging use of dishware products that are . . . environmentally friendly; and even providing employee giveaways that are manufactured from recycled items like Firm shirts made from recycled plastic bottles! (P9, personal communication, January 9, 2015)

Liebig (1994) defined the leaders' role in protecting the natural environment as “proactively raising environmental protection standards, seeking alternatives to natural resource depletion, engaging in voluntary recycling of materials and products, and developing creative opportunities for business to improve the natural context within which all life is lived” (p. 3). The pressure and expectation for companies to integrate social and environmental concerns into their business operations and recognize stakeholders beyond the shareholder has become essential (Toppinen & Korhonen-Kurki, 2013).

Findings for Research Question 3

Research Question 3 asked, “What are the common community engagement strategies to enable human creativity?” Two major themes emerged: (3a) soliciting ideas and passions from employees regarding community activities, and (3b) connecting professional knowledge and skills to community engagement activities. Table 12 shows participant responses that identified the prominent themes for Research Question 3.

Table 12

Concluding Participants' Responses That Identified the Prominent Themes for Research Question 3

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
3a. Soliciting ideas and passions from employees regarding CE activities	X	X					X	X	X	X
3b. Connecting professional knowledge and skills to CE activities		X	X	X	X	X		X		

Strategy 3a: Soliciting ideas and passions from employees regarding

community engagement activities. This theme emerged in six of the 10 participant responses (60%). The following are sample excerpts from the interviews:

[The firm's] open door policy not only includes regularly scheduled open meetings to stimulate discussions but also encourages impromptu discussions whenever a new or improved idea arises. (P2, personal communication, January 20, 2015)

Our firm recently implemented a new Suggestion Box on our intranet. Each employee is encouraged each month to submit new ideas for the firm—ways to improve processes, save energy, build community involvement, marketing ideas, etc. (P7, personal communication, December 23, 2014)

We were building bicycles in groups that were going to be given to children of a local Boys & Girls club. The group activities required working together to answer questions to be able to gain parts to build the bicycles. In addition, commercials had to be presented along with riding the bicycles in an obstacle course. One of the best parts of the experience was not only working in groups (and showcasing some of that innovation and creativity throughout the various tasks), but being able to work with the kids themselves. (P9, personal communication, January 9, 2015)

Scholars and practitioners alike have been focused on the importance of creativity in the workplace due to the linkage to competitive advantage (Chang et al., 2014).

Employee creativity is defined as the generation of both novel and useful ideas (Zhou,

2003). Fostering creativity in the workplace is often linked to creating psychological capital and providing meaning in the work environment (Bass & Avolio, 1994; Bolman & Deal, 2011; Reiter-Palmon, 2011).

Research supports that employees want to be involved in working with communities and partnering with other organizations that can make a difference and that those partner organizations should be chosen by employees, not the corporate office (Chia & Peters, n.d.; Muller, Pfarrer, & Little, 2014). Liebig (1994) stated that human creativity involves enabling all personnel within a company to participate in all aspects of the organization and believed this is how employees gain a true sense of growth and helps to satisfy the desire to contribute. Davis (1990) also contended that business decisions should be made in ways that promote human dignity, creativity, and potential of individuals.

Strategy 3b: Connecting professional knowledge and skills to community

engagement activities. This theme emerged in six of the 10 participant responses (60%).

The following are sample excerpts from the interviews:

Because the very basic premise behind [the firm's] community engagement is to find your passion, the firm encourages professionals to pursue their areas of interest in their professional careers and let that be the driving force for their creativity. (P2, personal communication, January 20, 2015)

Recently, 4 of us volunteered for Junior Achievement Finance Park. This is a 4 hour event for middle/high schoolers that provides them a true "personal finance" experience through a simulation. . . . We feel the experience was a good fit for our CPA experience and we were able to help make the kids understand how the management of money "works." (P4, personal communication, December 22, 2014)

We support [a math curriculum] program with both financial resources as well as staffing and food. The program is for five months of the year and we have seen

it grow significantly because of our support. It is one small way that we can see the benefits that both our time and resources make in the [city] school system as well as within our firm. (P10, personal communication, February 2, 2015)

A community engagement strategy between businesses and other organizations is defined as “the pattern of activities implemented by firms to work collaboratively with and through groups of people to address issues affecting the social well-being of those people” (F. Bowen et al., 2010, p. 297). The concept of cross-sector partnerships is becoming a more common response to CSR needs (Moon, 2001). The partnerships are expected to exchange resources, talents, and skills to develop innovative solutions to local and regional community problems (Loza, 2004). These partnerships are expected to benefit society as a whole by building community capacity. The strategy of sharing professional knowledge moves the relationship to a mutually beneficial one for both parties by increasing community capacity such as building trust between the organizations (F. Bowen et al., 2010; Loza, 2004; Moon, 2001).

In a study in the field of banking, Chia and Peters (n.d.) identified the types of community engagement efforts, which included numerous charitable endeavors, such as walks and blood drives, and these efforts also included the sharing of skills, such as financial seminars, microloans, and so forth. As discussed by Amin and Heavey (2012), the American Institute of Certified Public Accountants (AICPA) promotes a program specifically designed for CPAs to use their expertise and knowledge to improve the financial well-being of communities across the United States. This is primarily accomplished by volunteering in local schools to teach financial skills regarding budgeting, saving, taxes, and basic financing.

Findings for Research Question 4

Research Question 4 asked, “How do the common community engagement strategies serve higher purposes or the common good?” Three major themes emerged: (4a) supports involvement with organizations that serve the common good, (4b) creates a sense of personal and professional purpose, and (4c) creates meaning within the workplace outside of the core business. Table 13 shows participant responses that identified the prominent themes for Research Question 4.

Table 13

Concluding Participants' Responses That Identified the Prominent Themes for Research Question 4

Theme	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
4a. Supports involvement with organizations that serve the common good	X	X		X		X		X	X	
4b. Creates a sense of personal and professional purpose		X	X		X		X		X	X
4c. Creates meaning within the workplace outside of the core business		X	X		X		X		X	X

Strategy 4a: Supports involvement with organizations that serve the common good. This theme emerged in six of the 10 participant responses (60%). The following are sample excerpts from the interviews:

Working at food banks, food drives, Feed My Starving Children where we send food packages overseas, all of these activities along with several others we do serve the common good. (P1, personal communication, January 22, 2015)

All of the committees and the boards that we serve on, and the many community and civic events that we sponsor and attend, fund the programs and initiatives that directly impact our area and its citizens and the quality of life. (P6, personal communication, December 17, 2014)

On a global scale, we [the firm] have partnered with a company focused on the global giving model that looks to both enhance social equity and improve living conditions in developing and underprivileged nations. This is done by matching global giving to our firm's business transactions and giving employees and clients alike a vessel by which to give back to the community. (P9, personal communication, January 9, 2015)

Serving a higher purpose was described by Liebig (1994) as businesses' role to build a better world and bring the attributes of kindness and service into the processes of the business. Congruent with the concept of a higher purpose is Bolman and Deal's (2011) description of creating a work environment with soul, which was defined as "living in depth, living with meaning, purpose, joy, and a sense of contribution to the greater community" (p. 9). Efforts toward supporting organizations that serve the greater good have reaped many positive benefits in the business world and society (Flint, 2012; Greenleaf, 2002; Liden et al., 2008).

Strategy 4b: Creates a sense of personal and professional purpose. This theme emerged in six of the 10 participant responses (60%). The following are sample excerpts from the interviews:

Community engagement is a critical fiber in our firm's culture. The owners of [the firm] strongly believe that giving back, and giving back within the community, makes us all better people, and therefore a better firm. (P3, personal communication, December 16, 2014)

Members of our profession spend a tremendous [amount of] time at work, [and] there have to be more than just financial rewards for their time and effort. In addition to finding meaning in their work, their involvement and our support of

their efforts allows them to find additional meaning. (P10, personal communication, February 2, 2015)

[In relation to work with Habitat for Humanity it was said:] For professionals like us, who sit behind desks every day, working with our hands occasionally is good for the soul. . . . Knowing that the family receives home maintenance training and budgeting classes through Habitat makes us feel good about the long-term benefits to the family and the greater community. (P5, personal communication, December 19, 2014)

Leider (2010) stated that “purpose is fundamental to human life and it is what makes us human” (p. 3). One of the most accepted viewpoints involving CSR is that companies have multiple stakeholders beyond the shareholder, including employees, investors, government, and consumers (Bhattacharya et al., 2009; Morsing & Schultz, 2006). Significant research has been done in regard to understanding the benefits of CSR initiatives in relation to how employees are impacted, which include improved retention, attraction, engagement, and satisfaction of employees (Bartel, 2001; Davis, 1973; Turban & Greening, 1997; Worthington et al., 2006). In a study by Worthington et al. (2006), many of the respondents spoke of the positive impact on staff of engaging in socially responsible actions, with regular references to increased health and happiness and therefore better retention.

Having a higher purpose is also seen as an important step in becoming a conscious company and determining how the company can serve all stakeholders. Mackey and Sisodia (2013) introduced the concept of conscious capitalism and described it as “an evolving paradigm for business that simultaneously creates multiple kinds of value and well-being for all stakeholders: financial, intellectual, physical, ecological, social, cultural, emotional, ethical, and even spiritual” (p. 32). There is empirical

evidence that shows a positive correlation between CSR efforts and employee satisfaction (Bartel, 2001).

Strategy 4c: Creates meaning in the workplace outside of the core business.

This theme emerged in six of the 10 participant responses (60%). The following are sample excerpts from the interviews:

Many of us went into this business because we want to help folks. Community engagement helps us to accomplish this goal in addition to the clients we serve. (P5, personal communication, December 19, 2014)

[Our] organization effectively carries out our responsibility of serving a higher purpose and contributing to the common good through community engagement activities. (P9, personal communication, January 9, 2015)

In addition to finding meaning in their work, their [employees'] involvement and our support of their efforts allows them to find additional meaning. (P10, personal communication, February 2, 2015)

Individuals and organizations that are committed to a vision beyond their self-interest will often be seen as more compassionate and as having a stronger sense of ethics, which often results in the creation of social capital and economic advantage (Fry & Slocum, 2008; Hendry, 2009; Paine, 2001; Senge, 2006). Companies often create this social capital through community engagement activities (Waddock, 2001).

The concept of serving a higher purpose is paramount in Barrett's (2014) definition of the seven levels of organizational consciousness: (a) survival, (b) relationship, (c) self-esteem, (d) transformation, (e) internal cohesion, (f) making a difference, and (g) service. If these levels are fully mastered, it often leads to a highly successful organization (Barrett, 2014). The higher levels focus on the "spiritual" needs—"the need to find meaning in our lives, the need to make a difference in the

world, and the need to be of service” (Barrett, 2006, p. 13). Companies working toward a higher level of consciousness are those that can see beyond the business purpose and want to make a difference by cooperating with other organizations and the local communities and that care for humanity through their sustainable practices (Barrett, 2014).

Other Areas of Interest

An item of interest worth mentioning is a discovery that came from the interview question, “Tell a story about your organization that describes a positive community engagement experience.” A theme emerged that was not directly related to the research questions. The theme and resultant strategy that emerged was promoting teamwork and bonding through group involvement in community engagement activities. For example, the following is a sample of excerpts from the participant responses:

Approximately 20 team members and their families raised funds for A Walk to End Alzheimer’s. Then, early one Saturday morning, the members met at the National Mall and partook in a 3 mile walk. In addition to the bonding experience created, this endeavor raised approximately \$7,500. The firm, as well as many team members and Partners, contributed financially to the event. (P3, personal communication, December 16, 2014)

For several years our firm has been a sponsor of a Habitat for Humanity home build each fall. In addition to providing financial support for the project, the build day gives [the firm] an opportunity to come together in a hands-on project that builds camaraderie among our team, in addition to giving back to the community and to a deserving family in need. (P5, personal communication, December 19, 2014)

In one of our most recent community engagement experiences, we were performing a joint team-building and community engagement activity as a firm. We were building bicycles in groups that were going to be given to children of a local Boys & Girls club. (P9, personal communication, January 9, 2015)

High-functioning teams and healthy group dynamics are often linked to success in organizations (D. W. Johnson & Johnson, 2009; Katzenbach & Smith, 2005). Teams can effectively accomplish more than individuals, and employees on these teams are often more motivated and energized (Spencer, 1993). Katzenbach and Smith (2005) stated that “every company faces specific performance challenges for which teams are the most practical and powerful vehicle at top management’s disposal” (p. 171). High performance is commonly attributed to organizations in which collaboration and teamwork are evident (Kaliprasad, 2006).

A common characteristic of high-performing teams is trust between team members (Katzenbach & Smith, 2005; Lencioni, 2002). D. W. Johnson and Johnson (2009) stated, “The more members trust one another, the more effectively they can work together” (p. 122). When teams operate in a manner where there is a continuous flow of information, freely given feedback, and innovative problem solving, team learning exists, which is a critical element in a learning organization (Senge, 2006).

Muller et al. (2014) stated that “in social settings where group bonds are strong, a collectively shared urge to behave altruistically leads to a greater likelihood of collective action” (p. 12). This type of bonding occurs when employees are directly engaged in higher involvement forms of philanthropy, such as corporate volunteering (Muller et al., 2014).

The participants in this study identified the benefit of bonding experienced within the community engagement group effort. The connection between team building and helping others or working toward a cause is an area for further research. There is little

research connecting community engagement to team building and the potential impact on the organization.

Overview of Results

This study explored common community engagement strategies used by U.S. small and mid-sized public accounting firms through the conceptual framework based on enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve a higher purpose (Barrett, 2014; Bhattacharya et al., 2009; Carroll, 1999; Fry & Slocum, 2008; Kotler & Lee, 2004; Liebig, 1998; Mackey & Sisodia, 2013; Senge, 2006; Waddock, 2001; Worthington et al., 2006). Participants were asked to identify common strategies of community engagement used in their respective public accounting firms. Participant responses yielded 10 major themes resulting in 10 common strategies. The common strategies were supported by a discussion of relevant literature.

This study resulted in 10 common strategies: (a) incorporate commitment to community engagement in the firm's culture and mission, (b) encourage employee involvement in community engagement activities that enhance social equity, (c) adopt an operational infrastructure that supports community engagement to enhance social equity, (d) support active participation in protecting the natural environment, (e) support firm participation in environmentally friendly practices, (f) solicit ideas and passions from employees regarding community engagement activities, (g) connect professional knowledge and skills to community engagement activities, (h) support involvement with organizations that serve the common good, (i) create a sense of personal and professional purpose, and (j) create meaning in the workplace outside of the core business. These

common strategies are relative to the conceptual framework of this research: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve a higher purpose. The resultant strategies are displayed in Table 14.

Table 14

Common Community Engagement Strategies Used by U.S. Small and Midsized Public Accounting Firms Relative to the Conceptual Framework

Enhance social equity	Protect the natural environment	Enable human creativity	Seek to serve a higher purpose
Incorporate commitment to CE in culture and mission	Support active participation in protecting the environment	Solicit ideas and passions from employees	Support involvement in organizations serving the common good
Encourage employee involvement	Support firm participation in environmentally friendly practices	Connect professional knowledge and skills to CE activities	Create a sense of personal and professional purpose
Create infrastructure to promote CE			Create meaning in the workplace

Implications of the Study

Implications to the Discipline of Community Engagement

Companies have a responsibility to engage with civil society in ways that address environmental and social concerns (Baumann-Pauly et al., 2013). Community engagement is an important element of meeting this responsibility and was the focus of this study (F. Bowen et al., 2010; Lindgreen, Swaen, & Maon, 2009). The public accounting profession has a responsibility to be aware of and do its part in addressing the social needs in the world (Embley, 1992). Furthermore, others point to the fact that the

most important beneficiary of CSR is society itself (Chia & Peters, 2010; Frankental, 2001; Starck & Kruckeberg, 2003).

The results of this study contribute to the literature on CSR and community engagement. The study contributes to the literature in the field of public accounting and to leaders of public accounting firms. Further, the results of this study add to the understanding of community engagement strategies in U.S. small to mid-sized public accounting firms, as participants identified common community engagement strategies. To increase community engagement in public accounting firms, this study identified key strategies for consideration in firms and communities. The strategies encompass the themes that emerged as a framework for this study: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve a higher purpose.

This study adds to the community engagement literature and further advances the ideas and importance of community engagement for small and mid-sized companies. The findings have implications for financial firms as well as organizations in other industries. The study identifies strategies to be used as well as the positive effect that community engagement brings to organizations.

Implications for the Public Accounting Profession

Understanding the common community engagement strategies and the way in which firms tend to this responsibility is important to the profession. The profession competes in the marketplace like all other companies in attracting employees and

customers. It is critical for the profession to understand the potential benefits of CSR initiatives, which include increased profits and returns to shareholders (Cochran & Wood, 1984; R. A. Johnson & Greening, 1999; Lindgreen, Swaen, & Johnston, 2009; Patten, 2008); positive effects on consumer loyalty (Cone Communications, 2013a; Pomeroy & Dolnicar, 2009; Sen & Bhattacharya, 2001); and improved retention, attraction, engagement, and satisfaction of employees (Bartel, 2001; Davis, 1973; Turban & Greening, 1997; Worthington et al., 2006).

Community engagement and public service have historically been valued in the public accounting profession. For example, the AICPA (2014b) publicizes in the *Journal of Accountancy* the recipients of the AICPA public service award, which recognizes members and/or firms for contributions to the community. In another announcement, the AICPA (2013) described the commitment of scholarship programs to college accounting students awarded partly on community service efforts. This study provides strategies that support the profession's commitment to community engagement.

Implications for Public Accounting Firm Leaders

Because leaders of firms are being asked to participate in socially responsible endeavors, this study sought to discover common strategies used for community engagement by U.S. small and mid-sized public accounting firms (Barrett, 2009; F. Bowen et al., 2010; Carroll, 1999; Cone Communications, 2013a, 2013b; Liebig, 1991; Paine, 2001). This study identified 10 community engagement strategies using the four elements of the conceptual framework supported by the literature: enhancing social

equity, protecting the natural environment, enabling human creativity, and seeking to serve a higher purpose. These strategies may be used as a guide for public accounting firm leaders when considering community engagement endeavors.

The community engagement strategies identified in this study are closely aligned with three respected leadership theories that have been linked to CSR behaviors: transformational leadership, servant leadership, and authentic leadership (Jones Christensen et al., 2014). Transformational leadership's emphasis on values, ethics, and transforming individuals aligns this model with being socially and environmentally responsible (Avolio et al., 2009; Bass, 1990; Bass & Avolio, 1994; Burns, 1978; Kouzes & Posner, 2012; Waldman et al., 2006). Servant leadership, a behavior-based theory, specifically includes a direct connection to stewardship designed to serve followers, the community, and society (Graham, 1991; Greenleaf, 2003; Jones Christensen et al., 2014; Russell & Stone, 2002; Spears, 2002; Varadarajan & Menon, 1988). Authentic leadership connects the leaders' life experiences to form authenticity in their leadership, which connects to developing corporate citizenship, employee engagement, and creativity, factors that all resonate toward corporate community engagement and social responsibility (George & Sims, 2007; Liebig, 1998; Northouse, 2013; Rego et al., 2012; Shamir & Eilam, 2005; Walumbwa et al., 2008; Walumbwa et al., 2010). Therefore, the strategies identified in this study could help strengthen a leader's effectiveness if there is a connection with any of these leadership models.

Recommendations for Further Research

The literature review produced a conceptual framework consisting of enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes. The research methods and subsequent data collection and analysis produced 10 common strategies for community engagement that small and mid-sized public accounting firms employ. Further research could be conducted to compare differences in community engagement strategies between small and mid-sized to large firms.

This study was specific to the public accounting industry, but further research could compare and contrast community engagement strategies used in other types of organizations. Prior researchers have called for further study of small to mid-sized companies across different industries to understand the interactions between companies and civil society (Baumann-Pauly et al., 2013; Lindgreen, Swaen, & Johnston, 2009; Udayasankar, 2008).

In addition, the focus of this study was limited to leaders in public accounting firms who had community engagement experience; a study involving other stakeholders, including employees, customers, and community members, might extend the population and sample, and provide added results. Expanding the population could also add different perspectives on the value, implementation, and experience of the community engagement strategies. In addition, another potential research undertaking is to determine whether the strategies, when implemented, provided the intended impact to society in regard to enhancing social equity and protecting the natural environment.

This study utilized qualitative research; a recommendation for the future would be to conduct a similar study using quantitative research, specifically using a survey instrument to gather Likert-scale data. A quantitative study with a larger sample size may increase the potential for generalization.

While this study was conducted with firms throughout the United States, further research comparing firms in specific geographical areas (e.g., tertiary cities versus large urban metropolises) could yield additional information. The impact of culture, whether based on geography or other variables (e.g., socioeconomic environment), is an important element to consider for future research.

Finally, an additional strategy was identified by participants that warrants further study. The strategy identified was promoting teamwork and bonding through group involvement in community engagement activities. The literature (D. W. Johnson & Johnson, 2009; Katzenbach & Smith, 2005; Senge, 2006) shows a connection regarding teams, group work, and team building with organizational learning and success.

Summary

The purpose of this study was to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Liebig (1994) argued that business is the most influential institution in world society and therefore bears great responsibility for the future of the world. Companies, regardless of size and industry, are being called to proactively participate in meeting the needs of society (Baumann-Pauly et al., 2013; Lindgreen, Swaen, & Johnston, 2009; L. J. Spence, 1999).

Community engagement is an important element of social responsibility and was the focus of this study (F. Bowen et al., 2010; Lindgreen, Swaen, & Maon, 2009).

While scholars in this area have done research in regard to community engagement, there is a lack of empirical research regarding involvement in community engagement and charitable efforts by small to mid-sized public accounting firms. Researchers have called for more rigorous empirical study of community engagement in small to mid-sized firms (Baumann-Pauly et al., 2013; F. Bowen et al., 2010). This study addressed this gap by identifying the common community engagement strategies that public accounting firm leaders can consider when addressing this area.

This study was qualitative in nature and used the DNA (Hyatt, 2011) research method to identify the common community engagement strategies of small to mid-sized public accounting firms in the United States. Data were gathered from public accounting firm leaders with community engagement experience. The firms had experience with community engagement and were listed by *Accounting Today* as among the 100 “Best Accounting Firms to Work For” in 2012, 2013, and/or 2014. Content analysis was employed to identify and develop themes. The results of this study indicated several themes that were supported by the literature and, in addition, offered new perspectives on community engagement strategies.

The conceptual framework was reflective of previous authors’ scholarly work relative to social responsibility and community engagement and included the following elements: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve higher purposes. These elements aligned with the cogent

literature on the subject (Barrett, 2014; Chang et al., 2014; Davis, 1960; Kotler & Lee, 2004; Liebig, 1998; Mackey & Sisodia, 2013; Porter & van der Linde, 1995; Toppinen & Korhonen-Kurki, 2013). A review of the literature expanded on the authors and theories related to these concepts. Data were gathered from public accounting firm leaders throughout the United States, and the results were compared against the conceptual framework. This approach used the strengths of storytelling and narrative, present in cultures for ages (Hendry, 2009; Hyatt, 2011; Xu & Connelly, 2010). This research method strove to pursue an in-depth understanding of the phenomenon of human behaviors (Creswell, 2012; Denzin & Lincoln, 2008; Hendry, 2009; Krathwohl, 2009).

Participants in the study were asked to respond to questions virtually, where all other participants could view the responses and add additional detail based on collective input. This resulted in 10 common community engagement strategies: (a) incorporate commitment to community engagement in the firm's culture and mission, (b) encourage employee involvement in community engagement activities that enhance social equity, (c) adopt an operational infrastructure that supports community engagement to enhance social equity, (d) support active participation in protecting the natural environment, (e) support firm participation in environmentally friendly practices, (f) solicit ideas and passions from employees regarding community engagement activities, (g) connect professional knowledge and skills to community engagement activities, (h) support involvement with organizations that serve the common good, (i) create a sense of personal and professional purpose, and (j) create meaning in the workplace outside of the core business. These common strategies are relative to the conceptual framework of this

research: enhancing social equity, protecting the natural environment, enabling human creativity, and seeking to serve a higher purpose. An additional theme and resultant strategy emerged: promoting teamwork and bonding through group involvement in community engagement activities.

The results from this study will significantly add to the field of community engagement in small and mid-sized U.S. public accountant firms and will further assist public accounting firm leaders in their development of community engagement initiatives. The community engagement strategies identified add to the literature relative to the importance of organizational involvement in social and environmental needs in society.

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APPENDICES

APPENDIX A
LETTER TO PROSPECTIVE PARTICIPANTS

[Date]

Dear Prospective Participant:

I am a Doctoral student in the Doctor of Education in Organizational Leadership Program at the University of La Verne. I am conducting research for my dissertation. The purpose of this study is to discover common community engagement strategies used by U.S. small to mid-sized public accounting firms.

You have been identified as a Leader in a Public Accounting Firm that has was listed as one of the Best Accounting Firms to Work for by *Accounting Today* in 2013. One of the attributes reviewed in relation to this designation is involvement in community engagement. Because of the designation as a leading company in public accounting and your position in the company, you have been selected as a participant who meets the criteria for the study. Your participation in this research is voluntary and will further an understanding of common strategies of community engagement in the accounting industry.

I will be gathering data for this study electronically. The participants will be assigned alpha-numeric identifiers to increase confidentiality. The responses will be submitted via email. The participants will be able to review the responses and may add to their responses if they choose.

Participants will be sent a consent form by email as a Word document attachment, and the researcher will then telephone the participants individuals to go over the consent to participation. The participant will be asked to sign the consent form. The participants will email a signed copy of the consent form to the researcher Linda Saddlemire at linda.saddlemire@laverne.edu. The signed consent forms will then be placed in a folder and kept in a locked file cabinet or equivalent secure electronic storage.

All responses will be kept confidential at all times. Data provided will be limited to this research, although the results and conclusions may be presented in formats other than the dissertation, such as a journal article or conference presentation.

I will be contacting you to discuss the interview process. Upon completion of the study, participants will be provided with a summary of the results at their request. If you have any questions, please feel free to contact me at linda.saddlemire@laverne.edu. You may also contact the dissertation chairperson, Dr. L. Hyatt at lhyatt@laverne.edu.

Thank you,

Linda Saddlemire
 Doctoral Candidate of Education in Organizational Leadership

APPENDIX B
CONSENT TO PARTICIPATE IN RESEARCH

CONSENT TO PARTICIPATE IN RESEARCH

COMMON COMMUNITY ENGAGEMENT STRATEGIES USED BY U.S. SMALL AND MIDSIZED PUBLIC ACCOUNTING FIRMS

You are being asked to participate in a research study conducted by Linda Saddlemire, and chaired by Dr. L. Hyatt, Faculty Advisor, from the Doctor of Education in Organizational Leadership Program in the College of Education and Organizational Leadership at the University of La Verne. The results will contribute to the research titled: Common Community Engagement Strategies Used by U.S. Small and Mid-sized Public Accounting Firms. You have been identified as a Public Accounting Firm leader with experience in community engagement. You have been highly recommended as a participant who meets the criteria for the study. Your participation in this research is voluntary and will assist in further understanding of common community engagement strategies used by U.S. small to mid-sized public accounting firms.

PURPOSE OF THE STUDY

The purpose of this study is to discover common community engagement strategies used by U.S. small to mid-sized public accounting firms.

PROCEDURES

If you decide to participate in this study, you will be asked the following interview questions:

Interview Questions:

- 1) Describe community engagement strategies used to enhance social equity or improve living conditions for people.
- 2) Describe community engagement strategies used to protect the natural environment
- 3) Describe community engagement strategies used to encourage innovation and creativity.
- 4) Describe how community engagement activities are tied to serving a higher purpose or the common good?
- 5) Tell a story about your organization that describes a positive community engagement experience.
- 6) Do you have anything else to add?

You will answer interview questions through email distribution. For the purposes of confidentiality, you will be assigned a participant number.

The responses will be collected from all participants and placed in one document. Each participant will be identified by a unique identifying alpha-numeric identifier only. Participants will be given an opportunity to expand on their responses.

POTENTIAL RISKS AND DISCOMFORTS

No more than minimal risks are anticipated. However, study participants may experience minimal amount of discomfort in answering an interview question as a result of feelings or opinions. Participants may withdraw from participation at any time. Data will not be specifically attributed to subjects in the study unless permission is obtained. Information gathered in this study will be stored in a locked cabinet and any electronic files will remain secured with password access only. The information will be deleted or shredded after 5 years from the conclusion of the study.

POTENTIAL BENEFITS TO PARTICIPANTS AND/OR TO SOCIETY

1. This study will further the knowledge and literature related to community engagement in firms in public accounting.
2. This study will identify areas for additional research with the potential to further add to the knowledge and literature related to community engagement in public accounting.
3. The findings in the study may lead to common practices and strategies used by public accounting firms regarding engaging with the community.
4. The findings may provide strategies for leaders of firms in public accounting related to leading community engagement initiatives.

PAYMENT FOR PARTICIPATION

There is no payment offered for participation.

CONFIDENTIALITY

The information gained from participants will remain confidential. The specific participant responses or identifying information will not be disclosed without permission of the participants or as require by law. Confidentiality will be maintained by means of using codes to protect the names of participants. Information gathered in this study will be stored in a locked cabinet and any electronic files will remain secure electronically with secure password access. The information will be deleted or shredded after 5 years from the conclusion of the study.

PARTICIPATION AND WITHDRAWAL

Participants may withdraw from participation in this study at any time without any repercussions or consequences. The researcher may excuse participants from participation in the study if circumstances warrant removal.

IDENTIFICATION OF INVESTIGATORS

If you have any questions or concerns about the research, please contact me at linda.saddlemire@laverne.edu. Participants may also contact the Faculty Advisor, Dr. L. Hyatt at lhyatt@laverne.edu.

RIGHTS OF RESEARCH PARTICIPANTS

You may withdraw your consent at any time and discontinue participation without penalty. You are not waiving any legal claims, rights or remedies because of your participation in this research study. If you have questions regarding your rights as a research participant, contact the chair of University IRB.

SIGNATURE OF RESEARCH PARTICIPANT OR LEGAL REPRESENTATIVE

I understand the procedures described above. My questions have been answered to my satisfaction, and I agree to participate in this study. I have been given a copy of this form.

Printed Name of Participant

Date

Printed Name of Legal Representative (if applicable)

SIGNATURE OF INVESTIGATOR (If required by the IRB)

In my judgment the participant is voluntarily and knowingly giving informed consent and possesses the legal capacity to give informed consent to participate in this research study.

Signature of Investigator

Date

APPENDIX C
INTERVIEW PROTOCOL

Interview Protocol

Name of Participant _____

Participant Code _____

Name of Firm _____

Current Title _____

Certifications _____

How long have you worked with this firm? _____

Do you have a leadership/management role in the company in relation to community engagement? _____

What office or department primarily oversees your community engagement activities?
(For example Marketing, Administration, CEO, Specialized Social Responsibility Department, Human Resources, etc.)

How long have you worked with the company's community engagement activities?

Questions:

1. Describe community engagement strategies used to enhance social equity or improve living conditions for people.
2. Describe community engagement strategies used to protect the natural environment
3. Describe community engagement strategies used to encourage innovation and creativity.
4. Describe how community engagement activities are tied to serving a higher purpose or the common good?
5. Tell a story about your organization that describes a positive community engagement experience.
6. Do you have anything else to add?

APPENDIX D
CERTIFICATION FOR PROTECTION OF HUMAN SUBJECTS



APPENDIX E
INSTITUTIONAL REVIEW BOARD APPROVAL



University of La Verne
Institutional Review Board

TO: Linda Saddlemire, Doctor of Education in Organizational Leadership Program
FROM: University of La Verne, Institutional Review Board
RE: **2014-CEOL-48, Common Community Engagement Strategies Used By U.S. Small and Mid-sized Public Accounting Firms**

The doctoral dissertation research project, cited above, was reviewed by the College of Education and Organizational Leadership IRB Committee. The college review determined that the research activity has minimal risk to human participants, and the application received an Expedited review. The application was approved with no additional conditions.

A copy of this approval letter is required to be included as an appendix to your completed dissertation. The project may proceed to completion, or until the **date of expiration of IRB approval, December 4, 2015.** Please note the following conditions are applied to all IRB submissions:

No new participants may be enrolled beyond the expiration date without IRB approval of an extension.

The IRB expects to receive notification of the completion of this project, or a request for extension within two weeks of the approval expiration date, whichever date comes earlier.

The IRB expects to receive prompt notice of any proposed changes to the protocol, informed consent forms, or participant recruitment materials. No additional participants may be enrolled in the research without approval of the amended items.

The IRB expects to receive prompt notice of any adverse event involving human participants in this research.

There are no further conditions placed on this approval.

The IRB wishes to extend to you its best wishes for a successful research endeavor. If you have any questions, please do not hesitate to contact me.

Sarah L. Dunn, Ph.D.

12/4/14

Approval Signature

IRB Director/Chair

Date

For the Protection of Human Participants in Research

irb@laverne.edu

(909) 448 – 4756 (direct line)

APPENDIX F

LETTER AND REVIEW FORM TO EXPERT PANEL

[Date]

[Name of Prospective Expert Panel Member]
[Address of Expert Panel Member]

Dear [Title and Name],

I am a doctoral student in the Doctor of Education in Organizational Leadership Program at the University of La Verne in the Graduate School of Education and Organizational Leadership. The purpose of this study is to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Based on your experience and knowledge, I would like your participation in the evaluation of the attached interview questions in relationship to the research questions for the study. The research is designed to elicit the experiences of the respondents. Your comments regarding the questions will provide important information regarding the quality of information obtained through the questions.

The primary research questions identified for this study are:

1. What are the common community engagement strategies used to enhance social equity?
2. What are the common community engagement strategies to protect the natural environment?
3. What are the common community engagement strategies to enable human creativity?
4. How do the community engagement strategies seek to serve higher purposes or the common good?

Enclosed you will find instructions regarding completion of the Expert Panel Review Form. Upon completion of the review, please email the completed Expert Panel Review Form. If you have any questions, please feel free to contact me at linda.saddlemire@laverne.edu. You may also contact the dissertation chairperson, Dr. L. Hyatt at lhyatt@laverne.edu. I appreciate your consideration of this request and realize that your time is very important.

Please feel free to contact me for any reason.

Sincerely,

Linda Saddlemire

EXPERT PANEL REVIEW FORM

Instructions

The purpose of this study is to discover common community engagement strategies used by U.S. small and mid-sized public accounting firms. Please read the research questions below and note if the corresponding interview questions are relevant to the research question.

Please place an X in the appropriate column to indicate the interviews questions are:

- a. Relevant to the corresponding research question
- b. Not relevant to the corresponding research question
- c. Needs Modifications

A space is provided below each interview question if modifications are suggested.
Thank you in advance for your time.

Research Question 1: What are the common community engagement strategies to enhance social equity?			
Interview Question 1	Relevant	Not Relevant	Needs Modification
Describe community engagement strategies used to enhance social causes or improve living conditions for people.			
Modifications:			

Research Question 2: What are the common community engagement strategies to protect the natural environment?			
Interview Question 2	Relevant	Not Relevant	Needs Modification
Describe community engagement strategies used to protect the natural environment.			
Modifications:			

Research Question 3: What are common community engagement strategies to enable human creativity?			
Interview Question 3	Relevant	Not Relevant	Needs Modification
Describe community engagement strategies used to encourage innovation and creativity.			
Modifications:			

Research Question 4: How do common community engagement strategies seek to serve a higher purpose or the common good?			
Interview Question 4	Relevant	Not Relevant	Needs Modification
Describe how community engagement activities are tied to serving a higher purpose or the common good?			
Modifications:			

Research Questions 1-4:			
<ol style="list-style-type: none"> 1. What are the common community engagement strategies to enhance social equity?; 2. What are the common community engagement strategies to protect the natural environment?; 3. What are common community engagement strategies to enable human creativity?; 4. How do common community engagement strategies seek to serve a higher purpose or the common good? 			
Interview Question 5	Relevant	Not Relevant	Needs Modification
Tell a story about your organization that describes a positive community engagement experience.			
Modifications:			