

**Appendix 4 – Example of the coding process and categories formation**

**Table A2 – Categories originated from coding**

Questions	Codes	Categories formed
<b>Challenges companies can or may address</b>	Environmental pressure	
	Pollution	
	Regulation enforcement	
	Open new business opportunities	
	Meet society needs	<i>Overall relevance of CSR</i>
	Resource efficiency	
	Other companies’ do it (matter of competition)	
	Accordance with companies’ values	
	Paying back to societies	
Good for society		
<b>Reasons for (not) engaging in CSR practices</b>	<b>For:</b>	
	People working for companies	
	Marketing strategy (increase sales, gain status, promote themselves, good image, seen as positive in society)	
	Competition	
	Mass media, companies are more fragile nowadays	
	Have more means to do it	
	Own interests	
	Reduction in taxes	
	Give themselves an image, a positive identity	<i>Companies’ motivation behind CSR</i>
	Survival	
	Part of their values	
	Good for business	
	<b>Against:</b>	
	Requires monetary investment	
	Not related to core activities	
	Lack of willingness	
	Lack of regulation enforcement	
	Lack of social awareness	
	Close their eyes	
Can bring losses		
Do not want it / selfish		

	Nothing to win	
	Lack of (right) partners	
	Don't know how to do it	
	Don't realize yet that they need to do it	
<b>How do they obtain information on CSR?</b>	Do not actively seek information on CSR	
	Consult online resources	<i>Millennials' interest in CSR</i>
	Mostly Internet based	
	Articles	
<b>Importance of CSR / Own definition of CSR</b>	Sustainability	
	Enhance companies' reputation /have right image (meets customers' expectations)	
	Marketing Strategy	
	Companies are responsible for a lot of problems	
	Advertise to customers	<i>CSR roles and their prioritization</i>
	Marketing need	
	Saving resources	
	Good for the society	
	Take care of the planet	
	Differentiator factor	
	Meet regulations and comply with laws	
<b>Role of NGOs</b>	Bring awareness and start making changes	
	Address problems that companies or states cannot address	
	Give voice to those in need	
	Explain problems at stake and what needs to be done	
	Gather information	
	Establish pros and cons of intervening	
	Finding the needs to help and the solutions	<i>The role of societal actors</i>
	Raise awareness on different issues	
	Provide help to people in need	
<b>Role of the Government</b>	Political issues	
	War problems and conflicts	
	National security	
	Legal side	
	International laws	