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Corporate Social Responsibility -The Impact of Size and Ownership on Company Decision Making: the Food Industry



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Key Themes for PhD

- Decision making within companies
 - Use of accounting information
 - Use of other types of information
- Social and environmental implications of company decision making
- Nutrition and the impact of food choices on health

Food System

- Global
- Many changes since WWII
- Post war ‘cheap food’ policy
- Farming practices
- Food manufacture – ‘technology’
- Food retailing
- Fast food
- Economic growth – overconsumption

Key factors

- Size of companies
- Ownership of companies

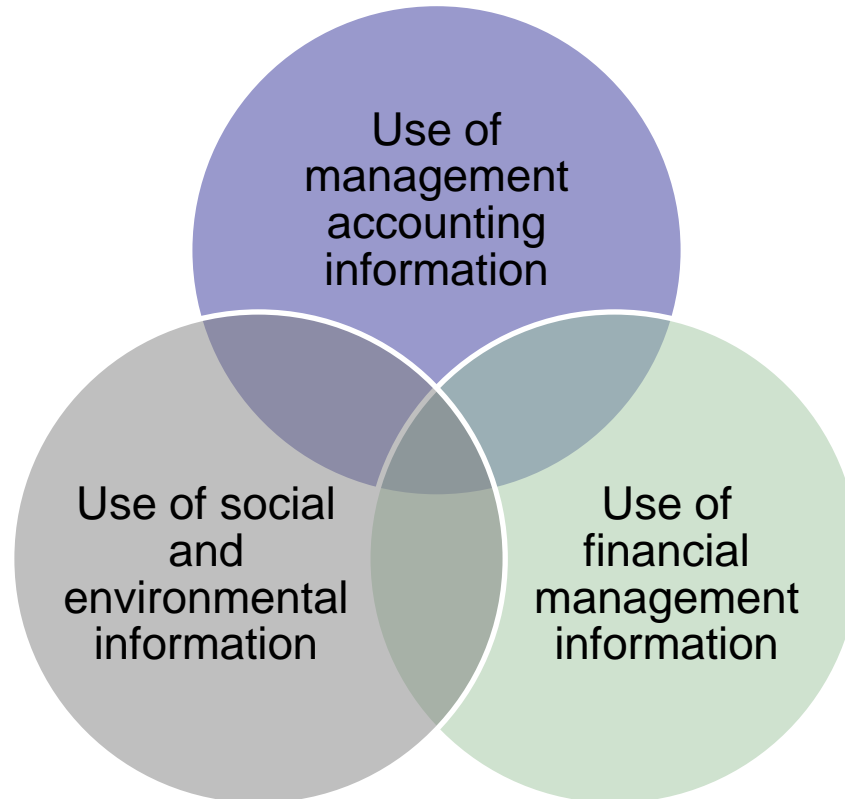
Research Objective

- Objective
 - to investigate the decision making process of companies in the food industry with particular reference to the way in which accounting, social and environmental and nutrition information affects decisions relating to products.

Questions

- Do companies in the food sector incorporate social, environmental and nutrition information into their product decision making process?
- What role does accounting information play in the product decision making process?
- Can traditional accounting decision making techniques be adapted to include CSR - in particular nutrition information?
- If not then what other techniques could be used?
- Does company size impact on the decision making process?
- Does company ownership impact on the decision making process?

Surveys on use of information



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Accounting literature

- Surveys– large, manufacturing
 - Pike R (1975, 1980, 1986, 1992)
 - Abdel-Kader MG and Dugdale D (1998)
 - Arnold G and Hatzopoulos P (2000)
 - Alkaraan F and Northcott D (2006)
- Management Accounting
 - Ittner C and Larcker D (2001)
- Management Accounting – Food Industry
 - Abdel-Kader M and Luther R (2006)

- Crook C (2008) CSR “paying lip service”
- KPMG Survey of Corporate Responsibility Reporting 2013
 - CSR now at the “heart of business strategy”
 - CSR no longer a moral issue but core business risks and opportunities
 - Global top 250 – 10 score 90%+ - Nestlé
 - Boycott of Nestlé still ongoing
 - Quality of reports – Food 59% but often well balanced

Food Retailers and CSR

- Jones P, Comfort D, Hillier D and Eastwood I (2005)
 - Each retailer has own approach to CSR
 - “all believe CSR an integral element of their core business”
- Jones P, Comfort D and Hillier D (2006)
 - Healthy eating
 - Variations in extent that retailers both address and promote healthy eating
 - Could do more

Methodology - Population and Sampling



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- FAME Database
- Standard Industry Codes (SIC) – retail, wholesale, manufacture, grower
- Size – CA 2006 definition
- Ownership Type – Plc, private equity, family Ltd, partnership, individual, co-operative, ethical

Methodology – Data Collection and analysis



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- Pilot interviews across the different sectors, different size and different ownership – selection not random
- Followed by questionnaire (random sample) to gather enough data for meaningful analysis
- Role of information
- Incorporation of all information into decision making
- Comparison between different size and ownership type – statistical analysis

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Analysis of Data

- Independent variables
 - Size
 - Ownership
- Dependent variable
 - How ethical is the decision? How can this be measured?
Importance of nutritional information? Importance of accounting information? Importance of other social and environmental information?
- Non parametric tests
 - Chi square
 - Mann Whitney U