This article adopts an issues management approach to corporate social responsibility (CSR) implementation. Issues evaluation, which is an integral component of issues management, can be conducted by using the concept of three expectational gaps (factual, conformance, and ideal gaps). However, the concept of expectational gaps suffers from an ambiguity that limits its application to issues evaluation. The legitimacy gap concept is used in this article to clarify the ambiguity surrounding expectational gaps. The study thus develops a four-gap framework for conducting a quantitative issues evaluation. This framework is applied to six social and six environmental issues in the context of the forest products industry in the Northwest United States by means of a survey of 278 society and 94 industry respondents. Results empirically demonstrate the existence of expectational gaps and also provide insights into the nature of misalignment between societal and business perceptions along these social and environmental issues. Appropriate managerial responses are suggested to narrow or bridge different types of gaps.

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