

Toward the stakeholder company: Essays on the role of
organizational culture, interaction, and change in the
pursuit of corporate social responsibility

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Dissertation submitted for the degree of Doctor of Philosophy

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June 2010

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ACKNOWLEDGEMENTS

People usually affirm that writing a Ph.D. thesis is a long and lonesome, sometimes even frustrating process. I can now say that, to some extent, it is. It is definitely lengthy: every task you undertake basically takes twice the time expected. You are pretty much by yourself: you spend most of your time in front of an aging computer. You go through lots of frustrations: as a general rule, you have to write, write and rewrite your articles until you get sick of them. And then you rewrite them again. Moreover, you start losing your hair at 23.

Quite mysteriously, looking back on the last years, I must confess that I have enjoyed this very much (except for the hair stuff). I know I will miss those times if one day I ever get what non-academic people consider a 'real job'. My Ph.D. topic was stimulating and important to me, people I have worked with were great, and some places and institutions I have visited were cracking. Moreover, I have quite liked being persistently challenged. Certainly, one of my regrets with this Ph.D. process is that, due to the contemporary scholarly expectations in management and organization studies, I hardly had the occasion to write in French. Yet, I have to acknowledge that, despite my best endeavors, my English skills haven't improved much...

Dès lors, afin qu'aucun regret ne subsiste et en vue d'épargner à chacun la difficile épreuve de la lecture de ma prose anglophone, ne fût-ce que pour quelques paragraphes, la suite des quelques lignes de cet avant-propos sera principalement écrite dans la langue de Molière, si l'on excepte les quelques mots rédigés plus loin dans celle d'Andersen. Cette thèse sera donc trilingue... Pas rien.

Il est d'usage à la fin de ce genre d'exercice d'établir une interminable liste de remerciements adressés à tous ceux ayant de près ou de loin contribué au succès, parfois tout relatif, de l'entreprise. Je ne faillirai pas à la tradition mais tiens d'ores et déjà à m'excuser platement auprès de ceux qui auraient été malheureusement oubliés en chemin... Ceux qui sont à peu près certains de ne pas voir leur nom repris dans les quelques paragraphes qui suivent ne sont bien sûr pas tenus de les lire s'ils ne le souhaitent pas. Ceux qui auraient un doute peuvent toujours tenter le coup. On ne sait jamais... Cela étant dit, vous serez prévenus: c'est assez long.

Parmi mes plus fidèles associés, nombreux sont ceux qui n'ont été impliqués en rien dans la préparation des pages qui suivent, ne m'ont été d'aucun secours lors des interminables cogitations ayant finalement mené à leur rédaction, n'ont encore aujourd'hui qu'une perception toute nébuleuse de ce qu'elles peuvent contenir, et en arrêteront probablement la lecture à la fin de ce paragraphe. Merci mille fois pour toutes ces soirées à Bruxelles ou ailleurs qui, en règle générale, m'ont gardé d'arriver 'trop tôt' dans mon charmant bureau... Sans ordre particulier, mes respects les moins distingués vont à Pouss, Gé, Fab, Greg, Céline, Jo, Steph, Sophia, le Zbe, la Tite, Anne-So, la Lude et Matt.

Immenses mercis à ma famille: à ma maman, pour l'amour incompréhensible qu'elle me porte ainsi que pour ses constantes attentions; à mon padre, pour son affection guère plus raisonnable et son soutien permanent malgré ses inquiétudes, toutes en retenue, à propos de ma 'carrière' de chercheur en sciences humaines; à ma sœur et à mon frère, simplement pour être les meilleurs que j'eusse pu souhaiter avoir et pour l'intérêt réel qu'ils se sont efforcés de porter à ce travail ; à Nico, Alex et Phil, enfin, mes 'half-bros' préférés qui, à juste titre, rendent leur maman (et moi avec) si fière... Merci également à Piou et Faye pour leur sollicitude que, peut-être, je ne mérite pas toujours...

Je suis également reconnaissant à Dom et Pat, pour leur gentillesse durant toutes ces années. Merci aussi à Roli pour son optimisme et sa joie de vivre à toute épreuve et la tendresse qu'il porte à certains qui me sont chers.

A différents moments au cours de mon séjour prolongé au A.218 de l'IAG-LSM, j'ai en outre eu la chance de croiser la route de nombreux chercheurs et autres personnages parfois déconcertants, et sans lesquels ma vie de chercheur aurait incontestablement été bien terne. Je tiens à profiter de ces lignes pour remercier tout spécialement Géraldine, Adrien, Didier, Olivier, Yan, Flo, So, mon cousin Gab, Manal, Christophe, Steph, John, Youss, Yves, Anne-Laure, Isa, Silvia et Savina... Ça a été un plaisir de partager plus qu'un immeuble de bureau avec vous tous. Mention toute particulière à Caro et Anne-C pour avoir partagé mes aspirations, mauvaises blagues, énervements et frustrations diverses. Un merci complémentaire à Caro, encore, pour le contre-exemple édifiant qu'a pu constituer la section 'remerciements' de sa thèse (en relisant ce texte, je me demande si je ne vais pas supprimer, dans la version finale de cette préface, la dernière partie de cette phrase qui est tout de même teintée d'une solide dose de mauvais esprit... On verra. Si vous lisez cette parenthèse, c'est forcément que je l'ai laissée, et je m'en excuse donc auprès de Caro... Ah ah...). Un merci au pluriel, encore, à Cath et Kenneth pour leurs encouragements mais aussi pour tout le reste. Tant les indénombrables pauses avec l'une que les discussions animées avec l'autre ont contribué à égayer et enrichir toute la seconde moitié de mon parcours doctoral. Spéciale dédicace à Sergio et Roger, enfin, pour toutes ces années de sourires et d'espressi trop sucrés...

Merci aux membres de la LSM et aux Fonds Spéciaux de la Recherche de l'UCL qui m'ont permis de travailler dans les meilleures conditions tout au long de ce projet de recherche.

Ma reconnaissance va de plus à tous les membres de l'unité marketing, et en particulier à Chantal de Moerloose. Merci également à Jan Noterdaeme pour la source jamais tarie d'enthousiasme et de créativité qu'il représente dans un petit monde de la RSE souvent bien conventionnel.

Toute ma gratitude va naturellement aux membres de mon jury. A Philippe de Woot, d'abord, pour sa détermination à faire progresser le monde de l'entreprise ainsi que l'école dont nous faisons partie vers des horizons plus en lien avec les aspirations qui

devraient être les nôtres, ainsi que pour les enseignements nombreux et conseils précieux dont il m'a fait bénéficier au cours de ces dernières années. A Alain Vas ensuite, pour son soutien, ses encouragements et les suggestions et commentaires invariablement constructifs sur les différentes versions des articles aujourd'hui compris dans cette thèse. Merci, enfin, à Guido Palazzo et Jean-Pascal Gond d'avoir, à des étapes différentes du processus, accepté de participer à cette entreprise à l'issue incertaine (et ce malgré la perspective toujours réjouissante d'éventuellement devoir passer certaines de leurs soirées à l'Hôtel Mercure en lisière du Bois Lauzelle...). Je souhaite à tout doctorant d'avoir au sein de son jury des chercheurs aussi brillants et accessibles que J-P et Guido. J'en viens (presque, tout de même...) à regretter que tout cela soit dorénavant terminé tant j'aurais encore à apprendre de nos échanges et de leur expérience.

Là où nous en sommes, il me reste trois personnes à remercier, sans lesquelles cet ouvrage n'aurait pu être réalisé. Pour la première, jeg vil nu fortsætte på dansk. I det hele taget, set i et akademisk perspektiv, skylder jeg min med-supervisor, Adam Lindgreen, meget. Han har givet mig så mange råd og vink og chancer, at det er umuligt for mig at huske dem alle. Han har været en fantastisk lærer for en ung forsker som mig, og jeg vil aldrig kunne være ham taknemlig nok. Dertil kommer, at han er min eneste danske ven, selv om han er fuldstændig besat at mine færdigheder i engelsk (og med japansk sesam sø-salat – hvis nogen skulle ønske at vide det). Mange tak, Adam¹.

Retour au Français. Bon, là, les choses se corsent encore un peu plus... Il me faudrait en effet bien davantage que quelques lignes pour remercier Valérie Swaen et souligner le rôle qu'elle a joué dans ma vie ces dernières années. Je vais donc tenter de faire dans la simplicité (cette annonce va probablement la faire sourire parce qu'elle sait mieux que personne que ce n'est certainement pas mon fort...). Le plus simple, pour commencer, serait d'indiquer que je n'aurais très probablement jamais entamé de thèse si Val n'avait pas été là, dès lors que je n'y aurais très vraisemblablement jamais songé. Ensuite, il me faudrait continuer en précisant que je n'aurais voulu faire cette thèse avec personne d'autre, tant j'ai apprécié de travailler, discuter, rire et pester avec Val depuis que je lui ai soumis un projet de mémoire un peu confus, il y a de cela près de cinq ans. Durant toutes ces années, j'ai largement eu le temps de réaliser que le hasard m'avait très injustement privilégié en me faisant un jour toquer à sa porte. Je m'en excuse d'ailleurs auprès de tous les autres, dont le directeur de thèse est, en comparaison, incontestablement banal, nonchalant, ennuyeux et extrêmement antipathique. Enfin, le plus simple serait de conclure en anticipant que ce qui me manquera assurément le plus en quittant la LSM, c'est Val.

¹ If one day, someone not exactly fluent in Danish reads this section and wants to know more about Prof. Lindgreen, here is how it goes: "(...) I'll switch to Danish. On the whole, in an academic perspective, I owe much to my co-supervisor, Adam Lindgreen. He gave me so many advices and hints and offered me so many opportunities that I cannot possibly remember them all. He has been a tremendous guide for the young researcher I am and I'll never be thankful enough to him. Next to that, he is also my only Danish friend, despite the fact that he is totally obsessed with my poor English skills (and with Japanese sesame seaweed salad, for those who might want to know that...). Thanks so much, Adam".

Dernière page. Dernières lignes. Le paragraphe de Crolle. Je me souviens qu'un jour, on l'avait gentiment prévenue (merci Annie... Sorry John...): 'un doctorant à la maison, parfois, il faut tout de même s'accrocher un peu'... En effet, régulièrement, il n'entend tout simplement pas quand on lui parle. Quand on le lui fait remarquer, il s'excuse en disant qu'il est 'absorbé par ses pensées'. Périodiquement, il est aussi singulièrement stressé et irritable. Quand on ose lui en toucher un mot, il se justifie en arguant que 'pour le moment – il faut le comprendre – il travaille vraiment' (il apparaît important de préciser que le doctorant en question ne semble alors pas craindre le ridicule...). Inversement, parfois durant des semaines entières, il se lève paisiblement en fin de matinée et rentre à pas d'heure (et il n'a pas toujours travaillé tard...). Quand on a la chance de le croiser au hasard d'un petit déjeuner et l'occasion de lui en faire la réflexion, il dit qu'il est 'sur un rythme décalé' et que ce sont là 'les avantages de la liberté académique'. En quelques mots: franchement, il faut se le farcir... En définitive, cette thèse est pratiquement autant la sienne que la mienne. Sous la pluie bruxelloise ou le soleil californien, elle a partagé mes angoisses et mes désillusions passagères, mes récurrentes remises en question tout au long de ce processus, et mes petits bonheurs et contentements d'éternel insatisfait. Sincèrement, je ne sais comment remercier mon filon pour sa patience, sa tendresse, ses encouragements et sa présence à mes côtés durant toutes ces années. Mais, je ne désespère pas, je trouverai bien... On a une vie devant nous pour cela.

François Maon,

Louvain-la-Neuve, juin 2010

TABLE OF CONTENTS

Lists of figures and tables	9
General introduction	11
<i>Purpose of the dissertation and research questions</i>	15
<i>Organization and outline of the dissertation</i>	20
<i>Research paradigm(s)</i>	25
<i>Conceptions of organization, organizational culture and CSR</i>	29
<i>Research strategy and methodology</i>	35
Part I: A company-focused perspective on CSR development	39
<u>Essay 1. Designing and implementing corporate social responsibility:</u>	
An integrative framework grounded in theory and practice	41
<i>Abstract</i>	41
<i>Introduction</i>	42
<i>Literature review</i>	43
<i>Methodology</i>	45
<i>Findings</i>	50
<i>Discussion and conclusion</i>	67
<i>Appendix 1</i>	70
<i>Appendix 2</i>	75
<i>References</i>	77
<u>Essay 2. Organizational stages and cultural phases: A critical review and a</u>	
consolidative model of corporate social responsibility development	85
<i>Abstract</i>	85
<i>Introduction</i>	86
<i>CSR and stakeholder theory</i>	90
<i>CSR development models</i>	94
<i>Consolidative model of CSR development: Seven stages, three cultural phases</i>	103
<i>Discussion</i>	113
<i>Conclusion</i>	116
<i>Acknowledgements</i>	117
<i>References</i>	118
<u>Essay 3. Conceptualizing organizational change toward corporate social</u>	
responsibility: A quad-motor theory	127
<i>Abstract</i>	127
<i>Introduction</i>	128
<i>CSR, organizational culture, and organizational change</i>	131
<i>Quad-motor conceptualization of organizational change toward CSR</i>	140

<i>Motors of change in action: CSR development at Nike and Novo Nordisk</i>	150
<i>Discussion</i>	156
<i>Conclusion</i>	159
<i>Acknowledgements</i>	160
<i>References</i>	161
Part II: A stakeholder-focused perspective on CSR development	173
<u>Essay 4. On the pursuit of ideological ends through power-based means:</u>	
Reconsidering stakeholder pressures for corporate social responsibility	175
<i>Abstract</i>	175
<i>Introduction</i>	176
<i>Conflicting perspectives on companies' social role and duties</i>	179
<i>Organizational ideologies and influence behaviors</i>	182
<i>Empirical method</i>	185
<i>Findings</i>	190
<i>Discussion</i>	214
<i>Conclusion</i>	219
<i>Acknowledgements</i>	219
<i>Appendix</i>	220
<i>References</i>	223
Part III: An integrative perspective on CSR development	233
<u>Essay 5. Shaping the dialogical view of corporate social responsibility:</u>	
A multipartite sensemaking–sensegiving conceptualization	235
<i>Abstract</i>	235
<i>Introduction</i>	236
<i>Sensemaking and sensegiving processes in organizational life</i>	240
<i>CSR in a sensemaking–sensegiving perspective</i>	243
<i>A dynamic sensemaking–sensegiving dialogical model of CSR</i>	247
<i>Discussion</i>	264
<i>Conclusion</i>	267
<i>Acknowledgements</i>	268
<i>References</i>	269
Conclusions	281
<i>Key learnings and contributions to theory</i>	281
<i>Main implications for managers and stakeholders</i>	288
<i>Limitations and implications for future research</i>	290
<i>Epilogue</i>	298
References (for introduction and conclusion only)	301

LISTS OF FIGURES AND TABLES

Figures:

<i>FIGURE 1:</i> Organization of the dissertation	21
<i>FIGURE 2:</i> Interconnections between the essays composing the dissertation	22
<i>FIGURE 3:</i> Integrative framework for designing and implementing CSR	51
<i>FIGURE 4:</i> Structure of the research findings of essay 3	191
<i>FIGURE 5:</i> A multipartite sensemaking–sensegiving conceptualization of CSR	248

Tables:

<i>TABLE 1:</i> Evolution of research paradigm and associated ontological positioning and epistemological stance	28
<i>TABLE 2:</i> Conceptions of organization and organizational culture across the dissertation	31
<i>TABLE 3:</i> Conceptions of CSR across the dissertation	33
<i>TABLE 4:</i> Types of research and methodological orientations	36
<i>TABLE 5 (part 1/2):</i> Existing frameworks on CSR design and implementation	46
<i>TABLE 5 (part 2/2):</i> Existing frameworks on CSR design and implementation	47
<i>TABLE 6:</i> Stakeholder dialogue at Philips	66
<i>TABLE 7:</i> Critical success factors in the CSR design and implementation process	67
<i>TABLE 8:</i> Interviews at IKEA, Philips and Unilever	72
<i>TABLE 9:</i> Additional data collected for essay	72
<i>TABLE 10:</i> Case study tactics and responses	74
<i>TABLE 11:</i> Illustrative interview quotes - key steps of the CSR strategic agenda development at Philips, IKEA and Unilever	75
<i>TABLE 12 (part 1/2):</i> CSR Definitions	92
<i>TABLE 12 (part 2/2):</i> CSR Definitions	93
<i>TABLE 13:</i> Stakeholder cultures: A punctuated continuum	98
<i>TABLE 14:</i> Stage models of CSR development	102
<i>TABLE 15:</i> A three-phase CSR cultural model	107
<i>TABLE 16 (part 1/2):</i> A consolidative model of CSR development	108
<i>TABLE 16 (part 2/2):</i> A consolidative model of CSR development	109
<i>TABLE 17:</i> A three-phase CSR cultural model (bis)	136
<i>TABLE 18:</i> Ideal-type motors of change at play in CSR development: A ‘single entity’ focus	143
<i>TABLE 19:</i> Ideal-type motors of change at play in CSR development: A ‘multiple entities’ focus	147
<i>TABLE 20:</i> Exemplary interview quotes regarding stakeholder CSR-related ideological orientations	194
<i>TABLE 21:</i> Exemplary interview quotes regarding stakeholder perceived CSR-related ideological orientations of Home	196

<i>TABLE 22:</i> Exemplary interview quotes regarding stakeholder perceived CSR-related ideological orientations of Netdial	197
<i>TABLE 23:</i> Ideological discrepancies and rationales of stakeholder CSR-oriented influence	199
<i>TABLE 24:</i> Exemplary interview quotes regarding Home stakeholders' CSR-oriented influence objectives and strategies	202
<i>TABLE 25:</i> Exemplary interview quotes regarding Netdial stakeholders' CSR-oriented influence objectives and strategies	203
<i>TABLE 26:</i> Patterns of CSR-oriented influence objectives	206
<i>TABLE 27:</i> Stakeholder CSR-oriented influence strategies	208
<i>TABLE 28:</i> Interviewed stakeholder organizations for essay 4	220
<i>TABLE 29:</i> Key factors influencing CSR sensemaking-sensegiving processes	250

GENERAL INTRODUCTION

The interactions between businesses and society and the organizational changes occurring as a result of corporate adoption of CSR are immensely rich and dynamic phenomena, but they have not been adequately explored yet

— **Min-Dong Paul Lee**

Social duties of companies and their managers have been discussed for decades (Bowen, 1953; Clark, 1939). The last quarter of a century, however, has witnessed the emergence of a renewed and sparkling debate concerning the role and purpose of companies in society. During this period, the concept of ‘corporate social responsibility’ (CSR) has progressively gained significant momentum in academic, managerial and public spheres, to the extent that it has now turned into a global trend (Carroll, 2004; Tanimoto, 2004).

The analysis of the landscape of CSR-related ideas reveals its complexity. The CSR field of research indeed has mushroomed to such an extent that it comprises a vast plethora of approaches, some of which use different terminologies (see Garriga and Melé, 2004). With little consensus about meanings, CSR remains a hot and controversial research topic. Carefully distilling CSR literature nevertheless suggests a general consensus that it is no longer enough for companies to be only concerned about increasing their short-term profits.

In a CSR perspective, legitimate concerns of companies and their managers also include well-being of people within and outside the organization, environmental excellence and long-term sustainable growth. In combination with their traditional and intrinsic purpose of supplying services and goods, companies are expected to engage in “actions that appear to further some social good, beyond the [direct] interests of the firm and that which is required by law” (McWilliams and Siegel, 2001: 117). They have, next to their

economic and legal duties, ethical and discretionary responsibilities towards society (Carroll, 1979) and are considered as potential agents of world benefit.

Various factors contribute to explain the escalating interest in CSR, including general trends such as the rising attention to ethical consumerism and investment (Harrison, Newholm and Shaw, 2006; Sparkes, 2002) and the increased visibility and media coverage of business activities and impacts (Hogan, 2007; Tench, Jones and Bowd, 2007). In addition, deregulation and privatization processes coupled to a progressive shift in the role between state and markets have transformed the basis on which companies are expected to operate in the globalizing business and political environment (Ronit and Schnieder, 1990; Scherer, Palazzo and Matten, 2009).

Managers at companies consequently face virtually constant demands from various actors not only to acknowledge and address the social and environmental issues associated to their business processes and activities, but also to play a constructive role in fighting against deep-rooted problems of human misery and escalating environmental deterioration. Beyond national and supra-national institutions' insistencies (cf. Albareda, Lozano and Ysa, 2004; Kell and Ruggie, 1999), these pressures arise from civil society organizations and activist groups (cf. Doh and Guay, 2004; den Hond and de Bakker, 2007), shareholders (O'Rourke, 2003), union federations (Egels-Zandén and Hyllman, 2006), local communities (Waddock and Boyle, 1995) and business customers (Roberts, 2003). Even industry peers and competitors may pressure companies to make socially responsible decisions and choices (Berry and Rondinelli, 1998).

In this context, there are many reasons why companies might undertake to behave more responsibly in the absence of legal requirements. According to Vogel (2005: 2), "some [of these reasons] are strategic, others are defensive, and still others may be altruistic". Next to personal values and intrinsic moral intentions of business leaders and managers (Maclagan, 1998; Waldman, Siegel and Javidan, 2006), motives for companies to engage in CSR often can be linked to some enlightened corporate self-interest (Keim, 1978; Moon, 2001).

From a 'defensive' viewpoint, corporate commitment to socially responsible management practices is associated with the conviction that failure to meet basic social rules or expectations concerning the way companies are expected to behave can result in the companies being viewed as illegitimate (Campbell, 2007; Sethi, 1975). Increased engagement in CSR-related policies and initiatives would allow companies to circumvent situations and practices perceived as unethical or unsustainable and that might "alienate the organization from the rest of society, resulting in reduced reputation, increased costs, and decreasing shareholder value through erosion of its license to operate" (Hill, 2001: 32).

Conversely, from a 'strategic' perspective, the demonstration of responsible corporate behaviors constitutes a potential source of benefits for the company through the generation of positive attitudes toward the organization and its products and the development of competitive advantages and valuable organizational capabilities in the long run (Maxfield, 2008; Porter and Kramer, 2006; Sen, Bhattacharya and Korshun, 2006; Sharma and Vredenburg, 1998; Turban and Greening, 1996). More than three decades of empirical research moreover tend to show that there is a positive link between companies' social performance and financial performance, or at least certainly very little evidence of a negative association (Margolis and Walsh, 2003).

Therefore, an increasing number of companies endeavor to address CSR issues through more or less systematic processes and actions. Among other initiatives, they revise their strategic orientations, update their business policies, support community development programs, evaluate their environmental and social performance, and publish so-called CSR reports and engage in CSR-related communication efforts. In brief, some companies implement substantive actions while many others still engage in superficial symbolic initiatives or public speaking that move away from their actual achievements (Johnson, 2003). Companies still often respond to expectations of socially responsible behaviors in easily decoupled fashion rather than in an integrated way (Weaver, Trevino, and Cochran, 1999; Barth and Wolff, 2009).

However, in order to responsibly create and ensure long-term success for the company, it has been repeatedly argued that CSR needs to move from a peripheral add-on business dimension to a strategically integrated core business function (Hart and Milstein, 1999; Pedersen and Neergaard, 2008). In particular, CSR should be integrated into the organization and processes of companies, “so that as far as possible, all social responsibility issues are foreseen, covered by corporate policies, and dealt with in a way that shows an understanding of the issues involved and a willingness to help solve societal problems” (Shahin and Zairi, 2007: 766). From such a perspective, however, bridging the gap between CSR rhetoric and reality appears far from being an easy task (Veleva et al., 2007).

On the one hand, CSR commitments and policies must fit internally with the individual company’s mission, values, and business function and rationale (Smith, 2003). On the other hand, CSR commitments and policies are expected to integrate the particular expectations of its environment, conveyed to the company by its stakeholders – commonly described as “those groups or individuals that can affect and are affected by the achievements of an organization’s purpose” (Freeman, 1984: 54). Yet, stakeholders’ expectations may be inconsistent (Polonsky and Jevons, 2006) and typically embrace a wide array of diverse concerns that are often hardly predictable by managers and typically shifting over time and place (Dawkins and Lewis, 2003).

In this context, there is no such thing as a one-size-fits-all CSR ‘solution’ for companies and their managers (Burchell and Cook, 2006; Smith, 2003). Each company must develop its own CSR vision and strategy, depending on its unique set of features and objectives and on the particular characteristics and expectations of its various stakeholders. Developing and implementing strategically integrated CSR policies therefore entail complex processes and represent considerable challenges for contemporary companies.

This doctoral dissertation contributes to the development of theoretical insights aimed at improving our understanding of these processes and challenges.

PURPOSE OF THE DISSERTATION AND RESEARCH QUESTIONS

Despite their rising importance in the conduct of business activities and the actual difficulties they represent for corporate actors, the dynamic, complex and necessarily interactive processes underlying the integration of CSR principles in corporate strategies and operations are still under-explored (Lindgreen, Swaen and Maon, 2009; Jonker and de Witte, 2006). Beyond the highlighting of best CSR practices developed by certain proactive companies (e.g. Savitz and Weber, 2006), models and frameworks available to scholars and managers are scarce and, often, of limited practical and theoretical relevance (Maignan, Ferrell and Ferrell, 2006; Smith, 2003; Porter and Kramer, 2006).

As acknowledged by Lee (2008), even though the wide-ranging organizational adaptations triggered by and supporting the increased adoption of CSR principles by companies constitute a decisive phenomenon in the contemporary market society, they have so far not been appropriately analyzed.

In this context, the comprehensive objective of this doctoral dissertation is to contribute to *highlighting main organizational developments and associated interaction processes that characterize the integration of CSR principles into the strategy and operations of companies*. For this purpose, this dissertation approaches the processes underlying the integration of CSR principles into the strategy and operations of companies (referred to as ‘CSR development’ in the remainder of this introduction) from three different angles: a company-focused perspective, a stakeholder-focused perspective, and an integrative, dialogical perspective.

These perspectives serve as a structuring scheme for this section and for the different parts of the dissertation. This structuring scheme serves to emphasize the various viewpoints on CSR development processes and the specific organizational and environmental dimensions that affect the phenomenon. Nevertheless, we acknowledge that these three perspectives are fundamentally interwoven in that CSR development

unavoidably entails exchange and engagement processes between the company and its environment, represented by its various stakeholders (Smith, 2003; Maak, 2007).

The three perspectives and associated research questions are introduced hereafter, together with some elements of conceptual background, which are detailed later in this dissertation.

A company-focused perspective on CSR development: Evolving mindsets and organizations

From a company-focused perspective, CSR development is considered as fundamentally involving an evolution in the way the organization and its members conceive corporate purpose and activities (de Woot, 2005). Therefore, CSR development entails the internalization of CSR principles at all levels of the organization (Cramer, van der Heijden and Jonker, 2006). Especially, for incorporating CSR-related concerns into their long term strategy, it is suggested that companies should rely on CSR-supportive organization cultures where social and environmental challenges are perceived as opportunities rather than constraints (Hart and Milstein, 1999; Swanson, 1999; Sharma, 2000). Nevertheless, the actual characteristics of such CSR-supportive organizational cultures are dimly defined. The nature of the cultural evolution presumably required for constructively supporting CSR development processes thus remains rather ambiguous. This leads to the first central research question of this doctoral dissertation:

Research question 1: How does CSR development interconnect with cultural evolution in the company?

CSR development further has been emphasized as entailing the company to develop new ways of organizing and working (Mirvis and Googins, 2006; Dunphy, Griffiths and Bann, 2003). It requires to learn not only how to do some things better than before, but also to challenge and change past ways of making decisions within the organization (Zadek, 2004). In this perspective, the development and implementation of integrated

CSR policies can be considered as potentially representing an organizational change process, a shift from a present to a future state (cf. Dawson, 2003). However, whereas some authors suggest that CSR development can happen through either incremental or transformational change processes (e.g. Dunphy et al., 2003), others contend that CSR development rather more exclusively entail transformational, radical changes for the company (Doppelt, 2003). Also, while some scholars argue that CSR development can be supported by planned approaches to change (e.g. Maignan, Ferrell and Ferrell, 2006), others suggest that CSR development is the most often typically characterized by emergent processes that can hardly be calculated (e.g. Mirvis, 2000). In this context, there is still a lack of resolution about the nature of the change processes underlying CSR development. This leads to the second central research question addressed in this doctoral dissertation:

Research question 2: *How does CSR development interconnect with organizational change in the company?*

A stakeholder-focused perspective on CSR development: Behind the company's mirror

Stakeholder theory (cf. Donaldson and Preston, 1995; Freeman, 1984) progressively has imposed itself as crucial in order to understand the structures and dimensions of the transforming business and society relationships, and then the dynamics at play behind CSR development. It now constitutes a commonly accepted frame of reference for CSR (Windsor, 2006) that, in a normative perspective, helps deriving companies' obligations to constituent groups other than shareholders and those prescribed by law (Jones, 1980; Wood and Jones, 1995).

In organization and management literature, scholars largely adopted a 'corporate angle' on stakeholder theory, mostly treating topics in relation with the management by the company of stakeholders and their expectations (e.g. Hillman and Keim, 2001; Lorca and Garcia-Diez, 2004; Mitchell, Agle and Wood, 1997; Wheeler and Sillanpaa, 1997).

Those efforts emphasize that the effective management of stakeholders and their expectations is essential for the company, as stakeholders “contribute to the organization’s resource base, shape the structure of the industry in which the firm operates, and create the social and political arena in which the organization exists” (Miles, Munilla and Darroch, 2006: 199).

Nevertheless, though their contributions are crucial to foster corporate abilities at addressing social and environmental issues, those research efforts only allowed limited understandings of the actual role and direct influence of stakeholders on CSR development processes. In particular, adequate understandings of “the motives, identities, ideologies, and tactical choices of stakeholders and their consequences for firms” are missing (de Bakker and den Hond, 2008: 9), even some insightful research efforts emerged in the last years (see e.g. Frooman, 1999; den Hond and de Bakker, 2007; Rehbein, Waddock and Graves, 2004). In addition, “a limited number of studies can be found that relate stakeholder influence to characteristics of the firm” (de Bakker and den Hond, 2008: 10). As a result, beyond ‘stake-based’ interests, the nature of stakeholders’ actual motivation to influence CSR development at a particular company and its impact on the nature of the actual influence strategies adopted by stakeholders remain fairly indefinite. To a large extent, the study of company-stakeholder relationships in CSR development processes therefore still keeps a one-way, company-centred orientation. This leads to the third, stakeholder-focused research question of this doctoral research:

Research question 3: *How do stakeholders’ perceptions of CSR development at companies affect their attempts to influence it?*

An integrative perspective on CSR development: Collective thinking and reciprocal effects

Finally, the company- and stakeholder-focused perspectives on CSR development must be brought together. At some point, CSR development indeed inevitably implies a

changing relationship between the company and its stakeholders and a move towards “processes of mutual responsibility, information-sharing, open and respectful dialogue and an ongoing commitment to joint-problem solving” (Lawrence, 2002:186).

In this view, CSR development processes entail efforts aimed at making sense not only of the stakeholder-conveyed issues on the corporate side (Basu and Palazzo, 2008; Cramer et al., 2006), but also of corporate behaviors and CSR-related initiatives on the stakeholder side. CSR development thus characteristically fosters the need for “new dialogic forms of collective cognition” (Payne and Calton, 2002: 121) that would involve the company and its stakeholders. This must lead to communally understand and drive the expected social role of the corporate actor and orient its CSR development (cf. McNamee and Gergen, 2004). In this line, fundamentally related to the previously introduced research questions, the last research question addressed in this comprehensive research on CSR development processes focuses on the interactive dimension of CSR development processes:

Research question 4: *How do a company and its stakeholders co-construct CSR development at the company?*

Altogether, these research questions delineate a thorough research program focusing on key organizational and interactive processes characterizing CSR development processes at companies. Their relatively comprehensive nature stems from the initial willingness of the researcher not to focus on filling specific and limited gaps in the literature but to engage in a profound discussion with concerns representing critical issues for contemporary organizational life.

ORGANIZATION AND OUTLINE OF THE DISSERTATION

Figure 1 summarizes the three-part structure of the dissertation, composed of five essays co-written as a first author by the doctoral candidate. The first part of the dissertation approaches CSR development processes from a company-focused perspective. It consists of three essays that complementarily tackle the first and second research questions by considering CSR development under an organizational culture lens and from an organizational change point of view.

In the second part, the fourth article specifically relates to the third research question and focuses on the stakeholder side of CSR development processes. It does so by addressing stakeholder rationales for CSR-oriented influence and actual stakeholder influence attempts to foster CSR development at particular companies.

In the third part of the dissertation, the fifth essay more particularly addresses the fourth research question of this doctoral research and aims to provide an integrative perspective on CSR development processes. It does so by bringing together corporate and stakeholder perspectives on CSR development and by emphasizing interactive processes underlying the socially constructed nature of CSR principles integration in companies' strategy and operations.

Although each essay more particularly pertains to one or two of the previously mentioned research questions, the five essays are complementary and to a certain extent provide elements of answers to all four interrelated research questions. This assertion will be further discussed in the conclusion part of this dissertation. Figure 2 highlights how the five essays are interconnected, making the link between the different parts of this dissertation. The five essays and their interconnections are briefly described in the remainder of this section.

FIGURE 1:
Organization of the dissertation

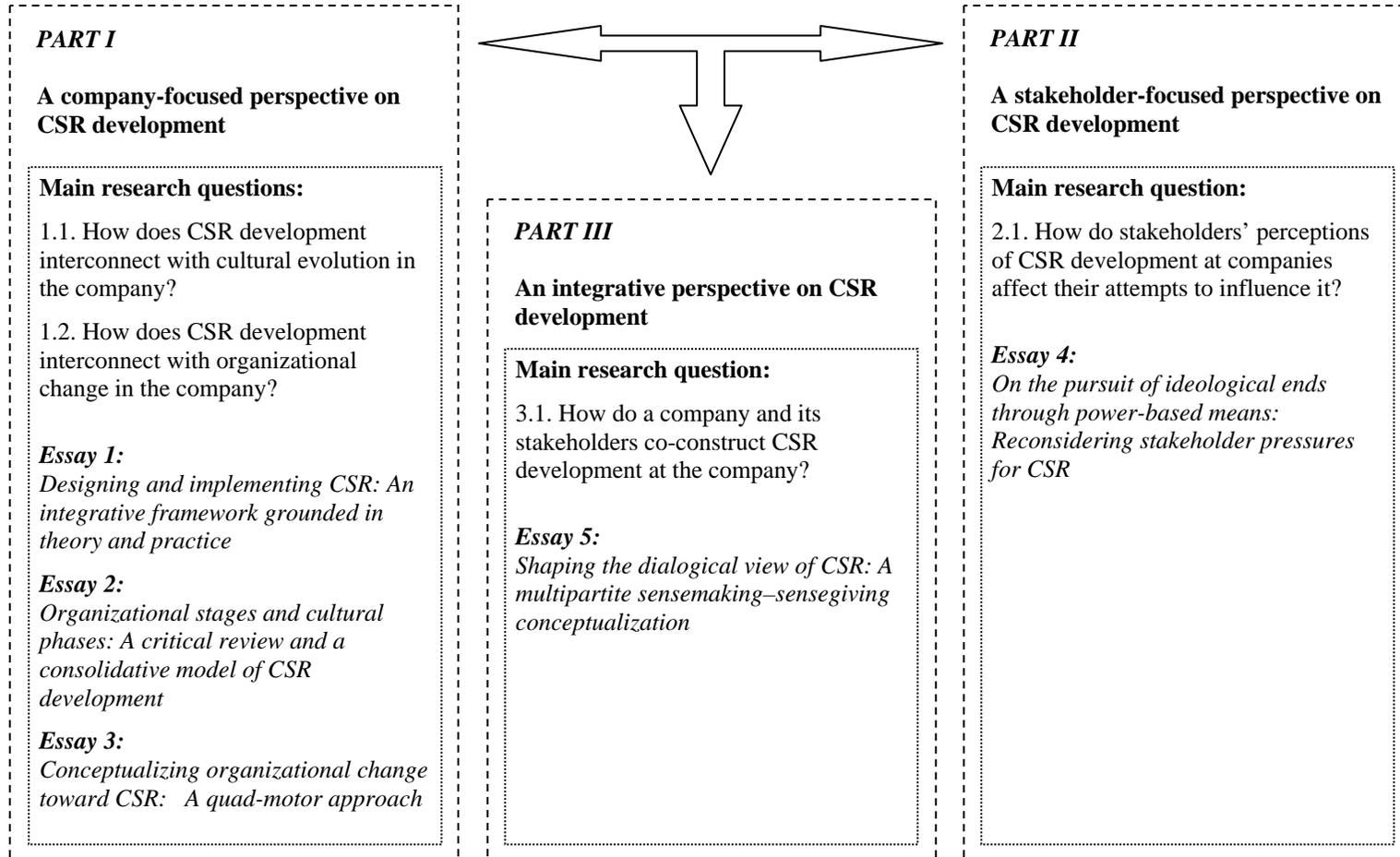
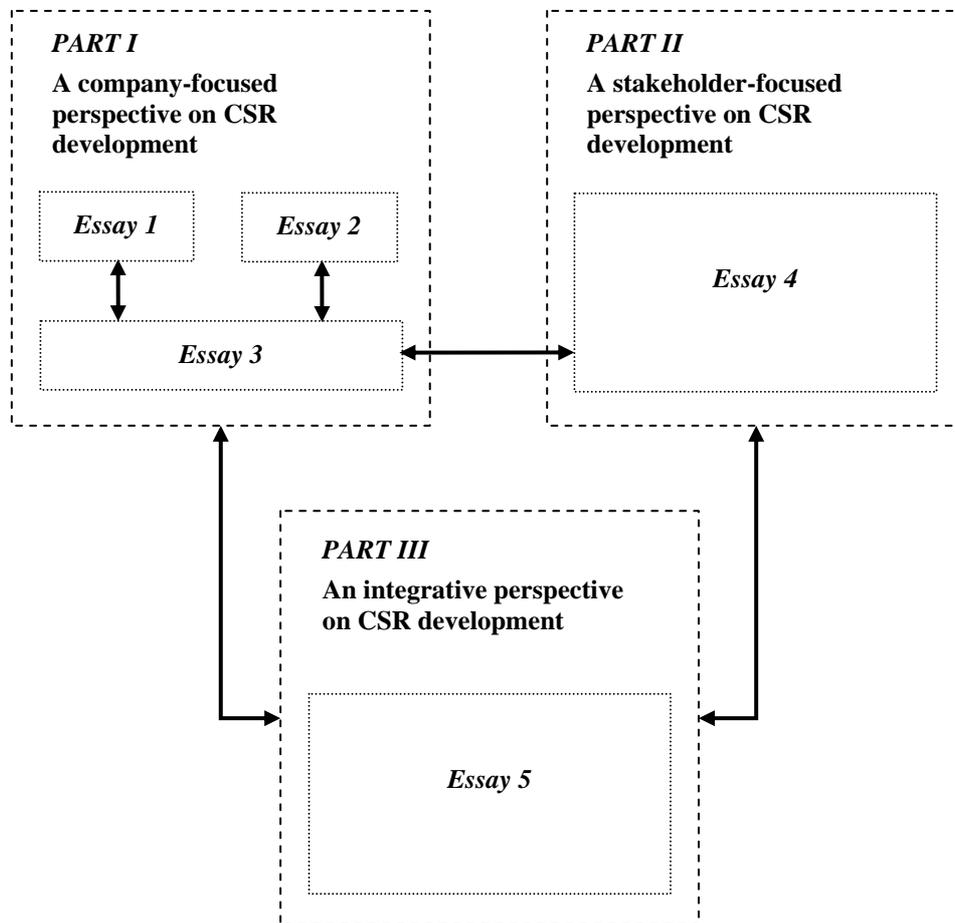


FIGURE 2:
Interconnections between the essays



The *first essay* of this dissertation proposes a practical CSR implementation agenda on the basis of three real-life cases as well as planned change management models and existing CSR implementation agendas. The resulting strategic planning model for CSR highlights four successive episodes of change that span nine steps of the CSR design and implementation process. It provides an initial roadmap for managers seeking to implement CSR-oriented change. In addition, it highlights key challenges and facilitators in the CSR design and implementation process. Accordingly, it suggests the imperative to develop more comprehensive frameworks when it comes to the design and implementation of strategically integrated CSR initiatives. This essay has been written at the beginning of the doctoral process and has been published in the *Journal of*

Business Ethics (see Maon, Lindgreen and Swaen, 2009). This early work tends to consider CSR design and implementation processes as mainly dependent on managers' purposeful endeavors.

Based on insights and limitations of the first essay and on existing literature on CSR implementation, stakeholder theory and organizational culture, the *second essay* uses the corporate social responsiveness continuum (see Carroll, 1979) and the stakeholder culture model developed by Jones, Felps and Bigley (2007) to offer a consolidative model of CSR development. This model highlights how organizational culture and CSR development are inextricably linked and identifies three main cultural phases encompassing seven key organizational stages characterizing the process. In so doing, this essay integrates organizational values and culture together with management processes and operations. In addition, by emphasizing the importance of the organizational context and characteristics in the analysis of companies' CSR development, the proposed model offers novel research avenues and highlights the relevance of adopting a context- and culture-dependent approach when studying CSR development processes. Especially, it opens perspectives for suggestions on change processes characterizing companies' headway toward deeper CSR principles integration in their strategy and operations. This essay has been published in the *International Journal of Management Reviews* (see Maon, Lindgreen and Swaen, 2010).

The *third essay* walks along the research avenues highlighted in the first and second essays of the dissertation by combining CSR and stakeholder approaches with organizational culture and change management approaches. The heart of this essay is a crossing of Van de Ven and Poole's (1995) change typology with the three-phase cultural model proposed in the second essay of the dissertation. More especially, we propose a quad-motor theory of CSR development where life cycle, teleological, dialectical and evolutionary motors of change all operate interdependently according to the unit of change considered and the level of CSR principles integration in companies' culture. This conceptual study supports the development of more comprehensive

accounts of the dynamic processes at play in organizational change toward CSR. The proposed quad-motor theory of CSR development contributes to integrate research efforts on what catalyzes growing corporate engagement in CSR and studies focusing on the design and implementation of CSR initiatives. By doing so, we offer both a relevant framework for assessing prior research and a structured blueprint to drive ongoing research efforts on CSR development processes.

The *fourth* essay of the dissertation addresses the stakeholder side of the CSR development phenomenon by building upon and complementing the understanding of the dialectical dimension of CSR development introduced in the third essay. In particular, this case study research of two large European-based companies revisits two central issues. The first refers to how ideological, value-laden orientations of stakeholder organizations actually trigger their motivation to influence CSR development at a given company. The second concerns the way ideological orientations of the various stakeholder groups, in combination with the nature and level of their power over the company, condition the objectives of their influence endeavors and the strategies they use to reach their objectives. As a result, this study introduces an empirically-grounded typology of stakeholder influence strategies for CSR development. The first central contribution of this essay is to clearly establish the link between the stakeholders' motivation for influencing CSR development processes and their actual influence strategies. In addition, by considering a broader range of stakeholder categories, it both complements and goes beyond existing conceptual studies on stakeholder influence and empirical research efforts with a narrower stakeholder focus.

Finally, the *fifth* essay builds on insights from the four previous essays to present an integrative and intrinsically dialogue-based perspective on CSR development. Especially, this essay presents a generic representation of CSR development that emphasizes four interdependent CSR-related processes experienced by internal and external stakeholders of the company: a converging managerial sensemaking process, a

compounded managerial sensegiving process, a diverging extra-managerial sensemaking process, and a differentiated extra-managerial sensegiving process. These distinct though intrinsically interconnected patterns are emphasized as concurrently shaping the process of social construction by which internal and external stakeholder groups attempt to strategically interpret, explain, act, and react to evolving CSR-related issues and initiatives, thereby continuously recreating CSR reality for the company. In so doing, it restates CSR development as a social and inherently interactive process. In addition, this essay reaffirms the need to adopt a dynamic, context-specific research perspective when dealing with the multifaceted CSR construct.

Altogether, these five essays contribute to provide a comprehensive account of the interactive and organizational aspects of CSR development by highlighting and integrating company- and stakeholder-focused perspectives on the CSR development phenomenon.

The next section of this introductory part introduces the research paradigms underlying the different essays. Then, the evolving conceptions of the organization, organizational culture and CSR notions underpinning the five essays are concisely presented. Finally, the last section discusses the research strategy and methodological orientations characterizing each essay.

RESEARCH PARADIGM(S)

Research paradigms (cf. Kuhn, 1962) help one to understand phenomena by providing assumptions about the social world and how research should be conducted (Creswell, 1994). A research paradigm reflects a holistic approach lying beneath a research methodology. It can be considered as characterizing “people’s value judgements, norms, standards, frames of reference, perspectives, ideologies, myths, theories, and approved procedures that govern their thinking and action” (Gummesson, 2000: 18). According to Bryman (1988: 4), a paradigm represents “a cluster of beliefs and dictates which for scientists in a particular discipline influence what should be studied, how research

should be done, [and] how results should be interpreted.” It determines how one appreciates the world, reflects its philosophy of knowledge and orients the research methodologies (Strauss and Corbin, 1998).²

There is no common agreement regarding the number and types of main research paradigms. In management and organization research, the various potential paradigmatic positions are often discussed in terms of an antithesis between two schools of thought generally referred to, and loosely labelled as, positivism and phenomenology (Gummesson, 2000). These schools of thought have each been argued as addressing the philosophical extremes of social research (Gummesson, 2000; Miles and Huberman, 1994; Stiles, 1998). Phenomenology, taken in a broad sense (as an ‘umbrella’ paradigm), can however be divided further into three distinct approaches: critical theory, constructivism, and post-positivism (or realism) (Guba, 1990; Guba and Lincoln, 1994; Healy and Perry, 2000; Riege, 2003).

In practice, neither organizational thought nor organization studies rely on a single research approach (Riege, 2003). Scherer (1998: 148) underlines that in organization and strategic management studies, in fact, “scholars pursue different research interests and publish descriptive, prescriptive, and even normative-ethical work. They undertake research on various levels of analysis (e.g., society, industry, corporate, business, group, or individual levels) and ground their efforts in various methodologies, epistemologies, and concepts of rationality (...). This leads to divergent, sometimes competing perspectives”. In summary, there is a theoretical (and methodological) pluralism in organization and strategic management studies.

In this dissertation, such pluralism is considered as particularly pertinent to facilitate the understanding of constructive dialogue between individuals and groups who may hold diverse worldviews and for developing organization and management research that would be practically and theoretically relevant (Adler and Norrgren, 2004). Essays in this dissertation are underpinned by a post-positivist or a constructivist approach,

² The methodological orientations adopted in each essay are presented in the last section of this introductory chapter.

depending on the essay taken into consideration. That is, the main research paradigm and associated ontological positioning and epistemological stance evolve across the essays. This is summarized in Table 1 and explained in the remainder of this section and in the following one.

Essays 1 to 4: a post-positivist approach

The post-positivist approach characterizing essays 1 to 4, comprised in the first and second part of the dissertation, relies on the assumption that perception is a window into reality from which a certain representation of reality must be triangulated with other perceptions. Even though it considers that there is a 'real' world to discover (Tsoukas, 1989), such a post-positivist approach accepts the phenomenologist argument that people's understanding of the world emanates from their individual perspective. It recognizes that reality is only imperfectly apprehensible due to system complexity and human limitations. Knowledge of organizational and inter-organizational phenomena can therefore be partial or incomplete.

On an epistemological viewpoint, appearances do not necessarily reveal the mechanisms which cause these appearances. These underlying mechanisms can only be identified by constructing ideas about them. Objectivity represents a regulatory ideal, but it can only be approximated. Proponents of this perspective argue that it is "necessary to also explain observations from the social world through the use of theoretical frameworks in order to understand and determine the underlying mechanisms that influence people's actions" (Stiles, 2003: 265). In this sense, scientific theories represent successive approximations of the reality.

Essay 5: a constructivist approach

Conversely, in essay 5, focus is not anymore on an ontological reality, but on relative, complex, multiple, socially constructed realities held by the various organizational members and stakeholder representatives.

TABLE 1:

Evolution of research paradigm and associated ontological positioning and epistemological stance

	RESEARCH PARADIGM	ONTOLOGICAL POSITION	EPISTEMOLOGICAL STANCE
<p>Article 1: <i>Designing and implementing CSR: An integrative framework grounded in theory and practice</i></p> <p>Article 2: <i>Organizational stages and cultural phases: A critical review and a consolidative model of CSR development</i></p> <p>Article 3: <i>Conceptualizing organizational change toward CSR: A quad-motor theory</i></p> <p>Article 4: <i>On the pursuit of ideological ends through power-based means: Reconsidering stakeholder pressures for CSR</i></p>	<p>Post-positivism [Post-positivists] <i>do not aspire to the universalistic claims of positivism, but see knowledge as a social and historical product that can be specific to a particular time culture or situation</i>" (Robson, 2002: 34)</p>	<p>Critical realism There is a 'real' world to discover but it is only partially and imperfectly apprehensible , "abstract things that are born of people's minds but exist independently of any one person" (Healy and Perry, 2000: 120)</p>	<p>Modified objectivist Objectivity represents a regulatory ideal, but it can only be approximated, with special emphasis placed on external guardians such as the critical tradition and the critical community (cf. Guba, 1990)</p>
<p>Article 5: <i>Shaping the dialogical view of CSR: A multipartite sensemaking–sensegiving conceptualization</i></p>	<p>Constructivism Knowledge results from a process based on mental operations or the capacity of judgement. Science constructs a potential reality based on successive cognitive experiences (cf. Guba, 1990)</p>	<p>Relativism Realities exist in the form of multiple mental constructions, socially and experientially based, local and specific, dependent for their form and content on the persons who hold them. (cf. Guba, 1990)</p>	<p>Subjectivist Inquirer and inquired into are fused into a single (monistic) entity. Findings are literally the process of interaction between the two (cf. Guba, 1990)</p>

In this constructivist perspective, multiple realities are socially embedded. Social phenomena and their meanings are considered as being continually constructed through the interaction of actors (cf. Berger and Luckmann, 1966; Burrell and Morgan 1979); individuals and groups are seen as active creators in the construction of their own reality and “truth is a particular belief system held in a particular context” (Healy and Perry, 2000: 120).

By insisting on the highly constructed quality of knowledge, such a constructivist approach questions the possibility of always obtaining objective relations on which science can be based. The research itself can be seen as a social production and knowledge is seen as resulting from processes based on mental operations or the capacity of judgement of the researcher. The researcher must challenge predetermined postulations (Richardson, 1996) by acting as interpreter and trying to attribute meanings to the phenomena taking place. In a constructivist perspective, “theory is an act of generation, rather than a formalization of underlying reality” (Mir and Watson, 2001: 1171).

CONCEPTIONS OF ORGANIZATION, ORGANIZATIONAL CULTURE AND CSR

Reflecting the evolution of the ontological positioning and epistemological stance characterizing the different essays, fundamental conceptions of organizational realities, organizational culture, and CSR at the heart of this doctoral dissertation progressed along the doctoral research. This development mirrors the researcher’s evolving consideration of CSR development processes and associated organizational dimensions along the research process. That is, based on the development of the researcher along the research journey and following a progressive maturation process, the conception of the CSR development and organizational phenomena under study gradually switched from an ontologically-given one to a more socially-constructed one.

Especially, in the first four essays organizations are widely regarded as sociocultural systems. In the last essay of the dissertation, organizations are more particularly considered as systems of ideas. These orientations and their implications are explained hereunder³ and summarized in Table 2.

Essays 1 to 4: Organizations as sociocultural systems

In essays 1 to 4, organizations are conceived more or less explicitly as sociocultural systems. That is, their ideational components (i.e. pattern of shared meanings and values, systems of knowledge and beliefs) are “meshed with the social structure component in a holistic concept of organizations” (Allaire and Fisirotu, 1984: 199), where all organizational dimensions are intrinsically interconnected. In this tradition, research endeavours are typically inclined to focus on the arrangements, structures, functioning and evolutionary processes of these systems, and on the development of typologies aimed at explaining the diversity of forms and processes observed. In such a systemic perspective, “*actions at one end of the system cause indirect, mediated, and delayed effects somewhere else, which may not immediately be obvious*” (Rioux, 1998: 616). Therefore, such systems are often characterized by non-linear relationships and several of the results of actions and commitments of the company and its managers are non-intentional.

Even though the first four essays of the dissertation broadly rely on such sociocultural viewpoint on organizations, a distinction has to be made between the conceptions of organization and organizational culture adopted in the first essay and those adopted in the three following ones. Indeed, in the first essay, organizations are basically considered as systems with goals, purposes and needs in functional interactions with their environment. In this structural-functionalist perspective (see Radcliffe-Brown, 1952), organizations are not conceived as having a ‘culture’ very different from that of the surrounding societal environment.

³ The remainder of this section is based on Allaire and Fisirotu’s (1984) typology of theories of organizations and organizational cultures.

TABLE 2:

Conceptions of organization and organizational culture across the dissertation (based on Allaire and Fisirotu, 1984: 217-221)

	ORGANIZATION CONCEPTUALIZATION	ORGANIZATIONAL CULTURE CONCEPTUALIZATION
	<i>Organizations as sociocultural systems</i>	
<p>Article 1: <i>Designing and implementing CSR: An integrative framework grounded in theory and practice</i></p>	<p>Organizations are purposive social systems with goals, purpose, needs, in functional interaction with its environment</p> <p>Organizations have a ‘value’ subsystem which implies acceptance of the generalized values of the superordinate system and which thus legitimizes the place and role of organizations in the larger social system. Organizations are functional enactments of society’s legitimating values and myths.</p>	<p>Structural-functionalist perspective</p> <p>Culture is made up of those mechanisms by which an individual acquires mental characteristics (values, beliefs) and habit that fit him for participation in social life; it is a component of a social system which also includes social structures, to maintain an orderly social life, and adaptation mechanisms, to maintain society’s equilibrium with its physical environment</p>
<p>Article 2: <i>Organizational stages and cultural phases: A critical review and a consolidative model of CSR development</i></p>	<p>Organizations are social enactments of ideational designs-for-action in particular environments</p> <p>Organizations take on varied forms through a continuous process of adaptation to, or selection by, critical environments. Disparities in these broadly defined environments (perceived or real, present or future) result in different organizational forms and strategies in a never-ending, and sometimes unsuccessful, quest for fit and equilibrium between the organization and its environment</p>	<p>Adaptationist-ecological perspective</p> <p>Culture is a system of socially transmitted behaviour patterns that serve to relate human communities to their ecological settings. Sociocultural systems and their environments are involved in dialectic interplay, in a process of feedback and reciprocal causality</p>
<p>Article 3: <i>Conceptualizing organizational change toward CSR: A quad-motor theory</i></p>		
<p>Article 4: <i>On the pursuit of ideological ends through power-based means: Reconsidering stakeholder pressures for CSR</i></p>		
	<i>Organizations as ideational systems</i>	
<p>Article 5: <i>Shaping the dialogical view of CSR: A multipartite sensemaking–sensegiving conceptualization</i></p>	<p>Organizations are figments of participants’ ascription of meaning to, and interpretation of their organizational experience</p> <p>Organizations have no external reality as they are social creations and constructions emerging from actors’ sensemaking out of ongoing streams and interactions. The actors’ own actions are first-order determinants of the sense situations have.</p>	<p>Symbolic perspective</p> <p>Culture is a fabric of meaning in terms of which human beings interpret their experience and guide their action. It is an ordered system of shared and public symbols and meanings which give shape, direction and particularity to human experience. Culture should not be looked for in people’s heads but in the ‘meanings’ shared by interacting social actors.</p>

Culture rather constitutes a component of an integrated social system. Nevertheless, basic acceptance by the organization of the more generalized values of society “does not [always] preclude the emergence of different value systems, ideologies or characters in the organizations functioning in the same ‘super-ordinate’ system as a result of the organization’s history and past leadership” (Allaire and Fisirotu, 1984: 201).

This conception of the organization and organizational culture notions is widely reflected in the CSR definition provided in essay 1 (cf. Table 3), which explicitly makes the link between organizational and societal values while also emphasizing the purposeful, goal-oriented and need-fulfilling (instrumental) nature of organizational entities and CSR policies design and implementation processes.

In the second, third and fourth essays of the dissertation, organizations are more specifically conceived as taking varied forms as they adapt to environmental characteristics, act upon their enacted environments, or are selected in or out of existence by ecological circumstances. Organizational entities are seen as products of dialectical interplay with their environment, in a process of reciprocal, or feedback, causality. In this ecological-adaptationist perspective organizations as sociocultural systems “may therefore function with a value or cultural subsystem substantially different from that of the surrounding society to the point of constituting a subculture within that society” (Allaire and Fisirotu, 1984: 202).

To a great extent, this conception of organizations and their cultures is reflected in the CSR characterizations provided in essays 2 to 4, which explicitly underline the central role of the company’s acknowledgment and understanding of its impact on society in the way it engages in CSR-related initiatives. This emphasis on the way companies recognize and conceive their social duties goes beyond the instrumental, stakeholder management-based conception of CSR suggested in essay 1. Especially, it stresses that CSR conceptions can potentially vary according to organizational characteristics and across diverse sociocultural systems of beliefs and values, i.e. organizational cultures.

TABLE 3:
Conceptions of CSR across the dissertation

CSR CONCEPTUALIZATION (as defined in the essays)	
<i>Organizations as sociocultural systems</i>	
Article 1: <i>Designing and implementing CSR: An integrative framework grounded in theory and practice</i>	(...) A stakeholder-oriented concept that extends beyond the organization's boundaries and is driven by an acknowledgement of the organization's responsibility for the impact of its business activities, <i>thus seeking in return society's acceptance of the legitimacy of the organization</i> (cf. page 43 of the dissertation)
Article 2: <i>Organizational stages and cultural phases: A critical review and a consolidative model of CSR development</i>	(...) A stakeholder-oriented construct that concerns the voluntary commitments of an organization pertaining to issues extending inside and beyond the boundaries of that organization and that are <i>driven by the organization's understanding and acknowledgement of its moral responsibilities regarding the impacts of its activities and processes on society</i> . (cf. pages 94 and 132 of the dissertation)
Article 3: <i>Conceptualizing organizational change toward CSR: A quad-motor theory</i>	
Article 4: <i>On the pursuit of ideological ends through power-based means: Reconsidering stakeholder pressures for CSR</i>	(...) A company has in addition to its economic and legal obligations, ethical and discretionary responsibilities to constituent groups other than stockholders, which extend beyond its direct interests. (...) CSR is meant to <i>reflect corporate behaviors that are alleged by stakeholders to be morally required or expected by society and that are therefore justifiably demanded of companies</i> . (cf. page 179-180 of the dissertation)
<i>Organizations as ideational systems</i>	
Article 5: <i>Shaping the dialogical view of CSR: A multipartite sensemaking–sensegiving conceptualization</i>	(...) An ongoing process through which internal and external stakeholders <i>interactively construct and share sense through symbolic and emphatic discourse and actions</i> about issues pertaining to the organizational activities, interpreted in relation to the social good by one or several parties. (cf. page 246 of the dissertation)

CSR profiles of companies, reflecting their organizational cultures, can therefore substantially differ from general societal expectations and across corporate entities. Also, even though the conception of CSR at the heart of essay 4 implicitly echoes the CSR characterization highlighted in the two previous essays, essay 4 further contributes to stress the intrinsically dialectical nature of CSR development processes by laying emphasis on the role of stakeholder demands and pressures in the evolution of the CSR profile of companies.

Essay 5: Organizations as ideational systems

In the fifth essay, conceptions of the organization and organizational culture notions significantly differ from those previously adopted in the dissertation. In line with a constructivist perspective, what the organization stands for cannot be defined independently from its environment and its identity is multiple and fragmented. Organizations become subjective realities that through interactions between managers, employees and other stakeholders with diverse beliefs and expectations are continuously being constructed and enacted (Weick, 1979; Taylor and Robichaud, 2004), sustained by means of social, ideological, political and symbolic processes (Pfeffer, 1981; Mir and Watson, 2001). These constant interactions between actors contribute to create the reproduced purpose of a collective activity. They define the horizon of possible organizational objectives and initiatives.

In this context, organizational culture is conceived as a system of ideas. In particular, in the symbolic perspective adopted in essay 5, “culture should not be looked in people’s head but in the ‘meanings’ and ‘thinkings’ shared by social actors” (Allaire and Fisorotu, 1984: 206). Organizational culture is a ‘fabric of meaning’ in terms of which individuals in organizations interpret their experience and guide their action.

The concept of CSR and its integration in companies can then be seen as largely dependent upon the values and beliefs of the individuals or groups involved in ‘process’, as they tackle “myriad sources of uncertainty, in order to foster a sense of

common purpose and common understanding among different stakeholders” (O’Brien, 2009: 112). CSR constitutes an ongoing process through which internal and external stakeholders interactively construct and share sense.

Noticeably, no conception of CSR underlying the different essays can *stricto sensu* be considered as ‘better’ than others, as they all contribute to reflect various viewpoints on the still debated CSR notion. Nevertheless, at the end of the journey, the processual conceptualization of the CSR notion at the heart of our last essay reflects our strong belief that CSR-related issues are by essence ambiguous, complex, dynamic and multipartite. In this sense, few things are absolute in the CSR realm and the development of responsible and sustainable management practices in the long term unavoidably involves various internal and external stakeholder groups, within and outside companies, who continuously react to one another and make different senses of their reality.

RESEARCH STRATEGY AND METHODOLOGY

Three out of the five articles comprised in this dissertation are conceptual essays. The two remaining essays rely on qualitative methodologies.

In particular, as described in Table 4, essays 2, 3 and 5 focus on developing theoretical insights that advance the currently limited understanding of the organizational and interactive processes underlying CSR development. Their aim is fundamentally to challenge recent advances and ideas in the CSR field and to push forward hitherto unexplored questions.

For this purpose, these essays significantly build on and make use of existing multi-disciplinary literature (cf. Davis, 1971), with the aim of highlighting what previous contributions in organization, management and social science studies can bring to the emerging CSR development research field. These conceptual efforts specifically intend to contribute to the critical questioning of conventional wisdom and existing models related to the way companies can take their social role in society.

TABLE 4:
Type of research and methodological orientations

	CSR RESEARCH TYPE (cf. de Bakker et al., 2005)	METHODOLOGICAL ORIENTATION
<p>Article 1: <i>Designing and implementing CSR: An integrative framework grounded in theory and practice</i></p>	<p><i>Prescriptive – Instrumental</i> Major focus is on providing prescription (means, ideas, recipes for actions) for practitioners and professionals, that are instrumental in the realization of a CSR strategic agenda</p>	<p><i>Qualitative: multiple case study research</i> Empirical inquiry that investigates the CSR development and implementation phenomenon “<i>within its real-life context (...) and in which multiple sources of evidence are used</i>” (Yin, 1984: 23). The article is built upon within- and cross-case analyzes (Eisenhardt, 1989) of CSR implementation processes at three large European companies</p>
<p>Article 2: <i>Organizational stages and cultural phases: A critical review and a consolidative model of CSR development</i></p>	<p><i>Theoretical – Conceptual</i> Major focus is on developing propositions and (cor)relations between theoretical constructs , based on a discussion of state-of-the-art literature: no new empirical material has been collected for this work</p>	<p><i>Conceptual inquiry</i> Article 2 primarily relies on and builds upon literature pertaining to stakeholder theory, CSR, stage-models of CSR-related development, and organizational culture.</p>
<p>Article 3: <i>Conceptualizing organizational change toward CSR: A quad-motor theory</i></p>	<p><i>Theoretical – Conceptual</i> (See above)</p>	<p><i>Conceptual inquiry</i> Article 3 primarily relies on and builds upon the framework developed in article 2 as well as on literature pertaining to organizational development and change. The provided model is epitomized by real-life examples</p>
<p>Article 4: <i>On the pursuit of ideological ends through power-based means: Reconsidering stakeholder pressures for CSR</i></p>	<p><i>Theoretical – Exploratory</i> Major focus is on developing propositions and (cor)relations between theoretical constructs, based on the examination of extensive, new theoretical data</p>	<p><i>Qualitative: multiple case study research</i> Empirical inquiry that investigates the CSR-oriented stakeholder influence phenomenon “<i>within its real-life context (...) and in which multiple sources of evidence are used</i>” (Yin, 1984: 23). The article is built upon within- and cross-case analyzes (Eisenhardt, 1989) of CSR-related interaction processes at two large European companies</p>
<p>Article 5: <i>Shaping the dialogical view of CSR: A multipartite sensemaking–sensegiving conceptualization</i></p>	<p><i>Theoretical – Conceptual</i> (See above)</p>	<p><i>Conceptual inquiry</i> Article 5 primarily relies on and builds upon existing literature pertaining to CSR and stakeholder theories and sensemaking processes in organizational and inter-organizational contexts</p>

Besides, in line with the ambition of this dissertation to focus on theory building and elaboration and accordingly to the descriptive nature of our research questions (cf. Healy and Perry, 2000), qualitative case study methodology was adopted in the first and fourth essays of the dissertation. Even though the specific methodological orientations underlying these two essays are described in more details within each of them, a succinct overview of these general orientations is presented in the next paragraphs.

Case study methodology is relevant to the study of CSR development processes as it is “particularly well suited to new research areas or research areas for which existing theories seem inadequate” (Eisenhardt, 1989: 548). In addition, it is widely considered as appropriate for studying complex and context-dependent phenomena and when numerous variables may influence the issue at hand (Eisenhardt, 1989; Hamel and Dufour, 1993; Yin, 2003).

In both studies, a multiple case design was used, including three case companies in essay 1 (i.e. IKEA, Philips and Unilever) and two in essay 4 (i.e. Netdial and Home⁴). In particular, replication logic was considered appropriate for both studies. It is indeed now widely recognized that “random selection of cases is neither necessary, nor even preferable” (Eisenhardt, 1989: 537). The basic principle that guided the case selection strategies was to select “information rich cases” (Patton, 1990: 181), that is, cases worthy of in-depth study. It allowed afterwards strengthening the results by replicating the pattern-matching, thus increasing confidence in the robustness of the proposed theoretical advancements.

For both studies, we focused on obtaining a comprehensive understanding of organizational or inter-organizational settings so that we may appropriately develop our theoretical contributions in context. We used secondary and primary data (including semi-structured interviews and observations) to gather rich insights and provide a basis for a greater generalizability of our findings.

⁴ Actual names of these companies are not mentioned in this study in order to protect their anonymity.

To analyze the cases, we used within- and cross-case analysis (Eisenhardt, 1989) and elaborated on theoretical categories during open, axial and selective data coding procedures (Strauss and Corbin, 1998). Coherent with the fact that “it is [almost] impossible to go theory-free into any study” (Richards, 1993: 40), we departed in our analysis from purely inductive research approaches. That is, in line with the acknowledgement that starting and running empirical investigations with no pre-assumed assumptions is neither practical nor sometimes preferred (Strauss and Corbin, 1998), existing conceptual notions and frameworks were considered in the qualitative research processes. In this sense, when analyzing data, we alternated between inductive and deductive thought (cf. Mangan, Lalwani and Gradner, 2004). It typically entailed moving back-and-forth from data to existing theory, in order to avoid an “unfettered empiricism” (Suddaby, 2006: 635).

As a general rule, the presence of an introduction is held to imply that there is something of importance and consequence to be introduced. Since the issues at the heart of this dissertation certainly are of importance and as the reader reaches the end of this introductory part, we hope he will be inspired by the following pages.

**PART I: A COMPANY-FOCUSED PERSPECTIVE ON CSR
DEVELOPMENT**

*Designing and implementing corporate social responsibility:
An integrative framework grounded in theory and practice*
pp. 23-61.

*Organizational stages and cultural phases: A critical review and
a consolidative model of corporate social responsibility development*
pp. 63-103.

*Conceptualizing organizational change toward corporate
social responsibility: A quad-motor theory*
pp. 105-152

ESSAY 1

Designing and implementing corporate social responsibility: An integrative framework grounded in theory and practice ^{6 7}

ABSTRACT

This article introduces an integrative framework of corporate social responsibility (CSR) design and implementation. A review of CSR literature - in particular with regard to design and implementation models - provides the background to develop a multiple case study. The resulting integrative framework, based on this multiple case study and Lewin's change model, highlights four stages that span nine steps of the CSR design and implementation process. Finally, the study identifies critical success factors for the CSR process.

Keywords: Corporate social responsibility, stakeholder dialogue, planned change strategy, multiple case study.

⁶ Joint work with Professors Adam Lindgreen (University of Hull) and Valérie Swaen (Université catholique de Louvain).

⁷ An early version of this essay has been presented at the second *ICCA international Conference* (City University of New York) in 2007 and selected by the conference committee for inclusion in the *Journal of Business Ethics*. It has been published in 2009 (volume 87, Supplement 1, pp. 71-89).

INTRODUCTION

Corporate social responsibility (CSR) has attained a high enough profile (de Bakker, Groenewegen and den Hond, 2005; Lockett Moon, and Visser, 2006; Margolis and Walsh, 2003; Walsh, Weber and Margolis, 2003) that many consider it a necessity for organizations to define their roles in society and adhere to social, ethical, legal, and responsible standards (Lindgreen and Swaen, 2004; Luo and Bhattacharya, 2006). From a CSR perspective, organizations provide the drivers that can construct a better world (Friedman and Miles, 2002) and therefore experience pressure to demonstrate accountable corporate responsibility (Pinkston and Carroll, 1994). Organizations must deliver profits to shareholders but also frequently are subject to broader stakeholder interests and the need to demonstrate a balanced business perspective. Thus, organizations develop and update programs and policies in an attempt to measure their social and environmental performance while also engaging in consultations with stakeholders and, during this process, communicating their values to employees, environmental groups, local communities, and governments.

The pressures are real, as industry leaders including Exxon, Nestlé, Nike, and Pfizer can attest; these corporations encountered severe blows to their reputations because of their failure to maintain quality, ethical, and other socially responsible standards. In contrast, organizations such as The Body Shop and Ben and Jerry's base their business model explicitly on ethical foundations (Pearce and Doh, 2005). In this sense, CSR has to a certain extent moved from ideology to reality and represents an important dimension of contemporary business practices. Literature contributes to the definition and characterization of the CSR phenomenon (De Bakker et al., 2005; Garriga and Melé, 2004), as well as discussions of best CSR practice (Esty and Winston, 2006; Savitz and Weber, 2006), yet CSR design and implementation processes remain largely unexplored. On the basis of a multiple case study, we develop an integrative framework to help guide managers and identify critical success factors for the CSR process.

The remainder of this article is organized as follows: First, we review CSR literature, in particular existing design and implementation models. Second, we outline the methodology and provide details about the three cases developed for the study. Third, we present the study's findings, including an integrative framework of CSR design and implementation and the critical success factors for the CSR process. Fourth and finally, we discuss the study's theoretical and managerial contributions, along with possible avenues for further research.

LITERATURE REVIEW

Since it first emerged in the 1950s (De Bakker et al., 2005), CSR has developed from relatively uncoordinated and voluntary practices to more explicit commitments in response to stakeholder pressures and, recently, ongoing future commitments. Although a significant body of literature exists, the problem of a singular definition remains (Clarkson, 1995), such that alternative conceptualizations currently represent various aspects of the same concept of corporate "doing good" (cf. Kotler and Lee, 2005).

We choose to define CSR as a stakeholder-oriented concept that extends beyond the organization's boundaries and is driven by an acknowledgement of the organization's responsibility for the impact of its business activities, thus seeking in return society's acceptance of the legitimacy of the organization (cf. Gray, Owen and Adams, 1996). This definition relies on the stakeholder concept and calls for the actual integration of CSR into the organization's strategy. In addition, it emphasizes that CSR can result in a win-win situation for the company and its stakeholders.

Stakeholders

The concept of stakeholders is central to CSR. Stakeholders may be defined as "groups and individuals who can affect, or are affected by, the achievement of an organization's mission" (Freeman, 1984: 54) or alternatively as "those groups who have a stake in or a claim on the firm" (Evan and Freeman, 1988: 97). Furthermore, the stakeholder concept

may extend to a wider perspective and include all those entities that maintain a “critical eye” on corporate actors (Bomann-Larsen and Wiggen, 2004). Stakeholders thus form the link between the aims and ambitions of the organization and the expectations of society (Whetten, Rands and Godfrey, 2002).

Stakeholder theory also emphasizes that organization survival and success hinges on the organization’s ability to generate sufficient wealth, value, or satisfaction for its primary stakeholders, though not exclusively for shareholders (Clarkson, 1988). For example, Post, Lawrence and Weber (1999) consider those whose direct relationships are essential for the organization to realize its mission in producing goods or services for customers to be the primary stakeholders. Secondary stakeholders include social and political actors who support the mission by providing their tacit approval of the organization’s activities, thereby making them acceptable and giving the business credibility. Such secondary stakeholders may include local communities, governments, and nongovernmental organizations (NGOs).

CSR development and implementation

Corporate social responsibility strategy development and implementation could be considered an organizational change process (i.e., moving from a present to a future state; cf. Georges and Jones, 1995) or as a new way of organizing and working (Dawson, 2003). Its aim is to align the organization with the dynamic demands of the business and social environment by identifying and managing stakeholder expectations.

In addition to change, CSR involves learning over time and the ability to understand the specific context and confluence of stakeholder expectations. Although there is no best way to bring about change (Burnes, 1996), enhanced learning about stakeholder expectations and the specifics of the context help ensure that the change is beneficial and supported by appropriate mechanisms (Burnes, 2004). Therefore, managers must understand and remain actively aware of both the context and expectations, as well as recognize that any changes they implement will shape the environment in turn

(Mitleton-Kelly, 2003). The development of CSR practices therefore can entail evolutionary and recursive activity that acts on and reacts to and with the business environment.

Literature offers various insights into how CSR might be implemented; we summarize existing frameworks for designing and implementing CSR in Table 5. However, most studies focus on limited aspects (Maignan, Ferrell and Ferrell, 2005), and a framework has yet to be offered that integrates the development and implementation of CSR into the organization's strategy, structure, and culture (Bhattacharya and Sen, 2004; Smith, 2003). For example, studies tend to base their definition of CSR strategy on existing corporate norms and values, such that the frameworks proposed by Maignan et al. (2005) and Panapanaan, Linnanen, Karvonen and Phan (2003) stress the role of stakeholders and their concerns. Yet these frameworks differ in their emphasis on the role of stakeholders for either providing input into the development and implementation of CSR the activities or offering feedback to improve the process. The concept of process improvement, which regards CSR implementation as cyclical, is consistent across many frameworks. To integrate the different perspectives of CSR design and implementation into a single framework, we develop a preliminary model that we test and refine through multiple case studies of IKEA, Philips, and Unilever.

METHODOLOGY

The qualitative case study approach is particularly useful when concepts and contexts are ill defined, because it enables the derivation of in-depth understanding and explanation (Blaikie, 1993; Eisenhardt, 1989), as well as when change in the study context is radical and unpredictable (Matthyssens and Vandenbempt, 2003).

TABLE 5 (part 1/2):
Existing frameworks on CSR design and implementation

FRAMEWORK	CSR CONCEPTION	CSR INTEGRATION PROCESS	STAKEHOLDERS' ROLE IN THE PROCESS
Khoo and Tan (2002)	<p>Business commitment to CSR should “envelop all employees (i.e. their health and well-being), the quality of products, the continuous improvement of processes, and the company’s facilities and profit-making opportunities” (Khoo and Tan, 2002: 196).</p> <p>Sustainable manufacturing and development is further defined as “the integration of processes, decision making and the environmental concerns of an active industrial system that seeks to achieve economic growth, without destroying precious resources or the environment” (Khoo and Tan 2002: p. 197)</p>	<p>Based on the Australian Business Excellence Framework, the authors consider <i>four cyclic stages</i> involved in transforming the organization from its initial state to a socially responsible and sustainable organization in a continuous perspective:</p> <ol style="list-style-type: none"> 1. Preparation (involving leadership and strategy planning). 2. Transformation (involving people and information management). 3. Implementation (involving the embedment of sustainability in the company processes). 4. Sustainable business results (involving the review of the system’s performance). 	<p>Stakeholders’ concerns and roles are not integrated into the framework, which refers only to addressing the well-being of employees and the needs and expectations of customers.</p>
Panapanaan et al. (2003)	<p>CSR “encompasses three dimensions—economic, environmental and social” (Panapanaan et al., 2003: 134)—and is about “doing business sustainably and ethically as well as treating or addressing stakeholders’ concerns responsibly” (Panapanaan et al., 2003: 135).</p>	<p><i>Two preliminary steps</i> conditioning the commitment to CSR management precede <i>five essential activities</i> for CSR management:</p> <ol style="list-style-type: none"> 1. Assessment of CSR (identification of the main CSR areas and identifications of the relevant CSR parameters). 2. Decision whether to proceed in managing CSR <ul style="list-style-type: none"> ▪ Organization and structure. ▪ Planning. ▪ Implementation. ▪ Monitoring and evaluation. <p>Communication and reporting</p>	<p>The authors mainly insist on step (1) and emphasize the critical role of social risk assessment by considering stakeholders’ clusters (employees, community, customers, community, suppliers) and their issues.</p> <p>The five “essential activities” in step (2) are only evoked. The framework doesn’t consider any stakeholders’ role from that perspective.</p>
Werre (2003)	<p>Corporate (social) responsibility is used in a general sense, referring to “the strategic choice to take responsibility for the impact of business with respect to economic, environmental and social dimensions” (Werre, 2003: 260).</p>	<p><i>Four main phases</i> in a Corporate Responsibility (CR) implementation model:</p> <ol style="list-style-type: none"> 1. Raising top-management awareness. 2. Formulating a CR vision and core corporate values. 3. Changing organizational behavior. 4. Anchoring the change. 	<p>Importance of internal communication and employee’s involvement is underlined. But external stakeholders’ involvement is not mentioned, except in their role in raising top management sensitivity and in external certification processes.</p>

TABLE 5 (part 2/2):
Existing frameworks on CSR design and implementation

CSR CONCEPTION	CSR INTEGRATION PROCESS	STAKEHOLDERS' ROLE IN THE PROCESS	
Cramer (2005)	Cramer uses the WBCSD definition of CSR: "the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life" (Cramer, 2005: 583)	<p><i>Six non-sequential CSR implementation activities:</i></p> <ol style="list-style-type: none"> 1. Listing the expectations and demands of the stakeholders. 1. Formulating a vision and a mission with regard to corporate social responsibility and, if desired, a code of conduct. 2. Developing short- and longer-term strategies with regard to corporate social responsibility and, using these, to draft a plan of action. 3. Setting up a monitoring and reporting system. 4. Embedding the process by rooting it in quality and management systems. 5. Communicating internally and externally about the approach and the results obtained. 	The emphasis is on the importance of dialoguing with stakeholders, but the model remains unclear on their role and engagement in the process of organizational CSR development.
Maignan et al. (2005)	<p>Business commitment to CSR is viewed as, "at a minimum, adopt values and norms along with organizational processes to minimize their negative impacts and maximize their positive impacts on important stakeholder issues" (Maignan et al., 2005: 958).</p> <p>The CSR of an organization is issue-specific. Also, commitment to CSR is best evaluated at the level of an individual business unit.</p>	<p><i>Eight steps</i> to implement CSR from a marketing perspective:</p> <ol style="list-style-type: none"> 1. Discovering organizational values and norms. 2. Identifying stakeholders and their respective salience. 3. Identifying the main issues of concern to the identified key stakeholders. 4. Assessing a meaning of CSR that fits the organization of interest. 5. Auditing current practices. 6. Prioritizing and implementing CSR changes and initiatives. 7. Promoting CSR by creating awareness and getting stakeholders involved. 5. Gaining stakeholders' feedback. 	<p>The framework highlights the importance of two feedback loops to gain stakeholders' feedback:</p> <p>Stakeholders' feedback to be used as input for the next audit. Consequently, the sequence linking steps five to eight should be performed on a regular basis (bi-annual audits of current practices bi-annually).</p> <p>Stakeholders' feedback as an input to reassess the first three steps of the CSR management process in the long-run (approximately every four years).</p>

Thus, our research is inductive, in that we seek to augment our preliminary framework with in-depth understanding that will enable us to develop a framework of the design and implementation of CSR practice, as well as elicit the factors that may contribute to its successful implementation.

We select the cases for our study using theoretical sampling (Strauss and Corbin, 1998). All three represent different business sectors but also are global and have strong reputations based on their investments in CSR. IKEA possesses a long history and experience in the CSR area and has had to respond to several CSR-related crises and criticisms, which have enabled the organization to develop structured policies and a range of collaborations and initiatives with stakeholders. Philips ranks at the top of the Dow Jones Sustainability Index and also is the sector leader in the 2006 Covalence Ethical Ranking (Covalence, 2007), partly because it produces a highly regarded annual sustainability report. Finally, Unilever publishes a detailed social and environmental report, ranks sixth in the food industry category of the Dow Jones Sustainability Index, and holds the leading position across all sectors of the Covalence Ethical Ranking (Covalence, 2007).

In conducting our case studies, we undertake extensive research to understand the contextual issues that surround each organization. The aim of our data collection process was to develop rich, in-depth case histories of the CSR development and respective implementation processes in these organizations. To improve methodological rigor and understanding, we obtain secondary data and conduct interviews to assist in the development of rich insights and improve generalizability. In particular, we interview senior managers - responsible for the organizations' CSR programs - who provided additional documentation and archival records, which is important as a means to gain stable and exact data (Yin, 2003) that we can cross-check against other data sources to reduce selectivity and reporting bias. In addition, we review news articles, Web pages, scientific literature, promotional material, and other literature sources, and

we spend time at each case site, which provide us with additional information through short conversations, observations, and other *in situ* techniques.

To analyze the cases, we use Eisenhardt's (1989) method of within- and cross-case analysis. Within-case analyses summarize the data and develop preliminary findings; thus, we gain a richer understanding of the processes each organization underwent to move toward its CSR vision. The outcomes of the within-case analyses get compared and contrasted during the cross-case analysis to improve the rigor and quality of the results. That is, each organization achieves a different degree of CSR success, so we compare the cases to analyze their similarities and differences and gain a greater understanding of the processes involved. Cross-case analysis is essential for multiple case studies (Yin, 2003). At the same time, we elaborate on theoretical categories during the open and axial coding procedures (Strauss and Corbin, 1998). Finally, to obtain a holistic and contextualized comprehension of how organizations approach CSR development and implementation, we tack back and forth during our analysis between the literature and the collected data (Spiggle, 1994). Overall, the process enriches the preliminary framework shown in Figure 3 and indicates some factors important to CSR implementation.

To improve the quality of our research, we adopt various methods throughout the study. Consistent with recommendations from interpretive researchers (Lincoln and Guba, 1985), grounded theorists (Strauss and Corbin, 1998), and previous case-based research in business-to-business marketing (Beverland, Napoli and Lindgreen, 2007; Flint, Woodruff, and Gardial 2002), we apply the criteria of credibility, transferability, dependability, confirmability, integrity, fit, understanding, generality, and control. We use case study tactics (cf. Lindgreen, 2008; Yin, 2003) to secure the designs test of validity and reliability. Specifically, we solicit experts to help us select the cases, develop independent interpretations of the findings on an individual basis, and allow respondents to provide feedback on the initial findings. The same interviewer conducted all the interviews, and colleagues performed independent coding of the transcripts,

which helped minimize potential bias (Lincoln and Guba, 1985; Strauss and Corbin, 1998). Appendix 1 provides supplementary study design and methodological elements.

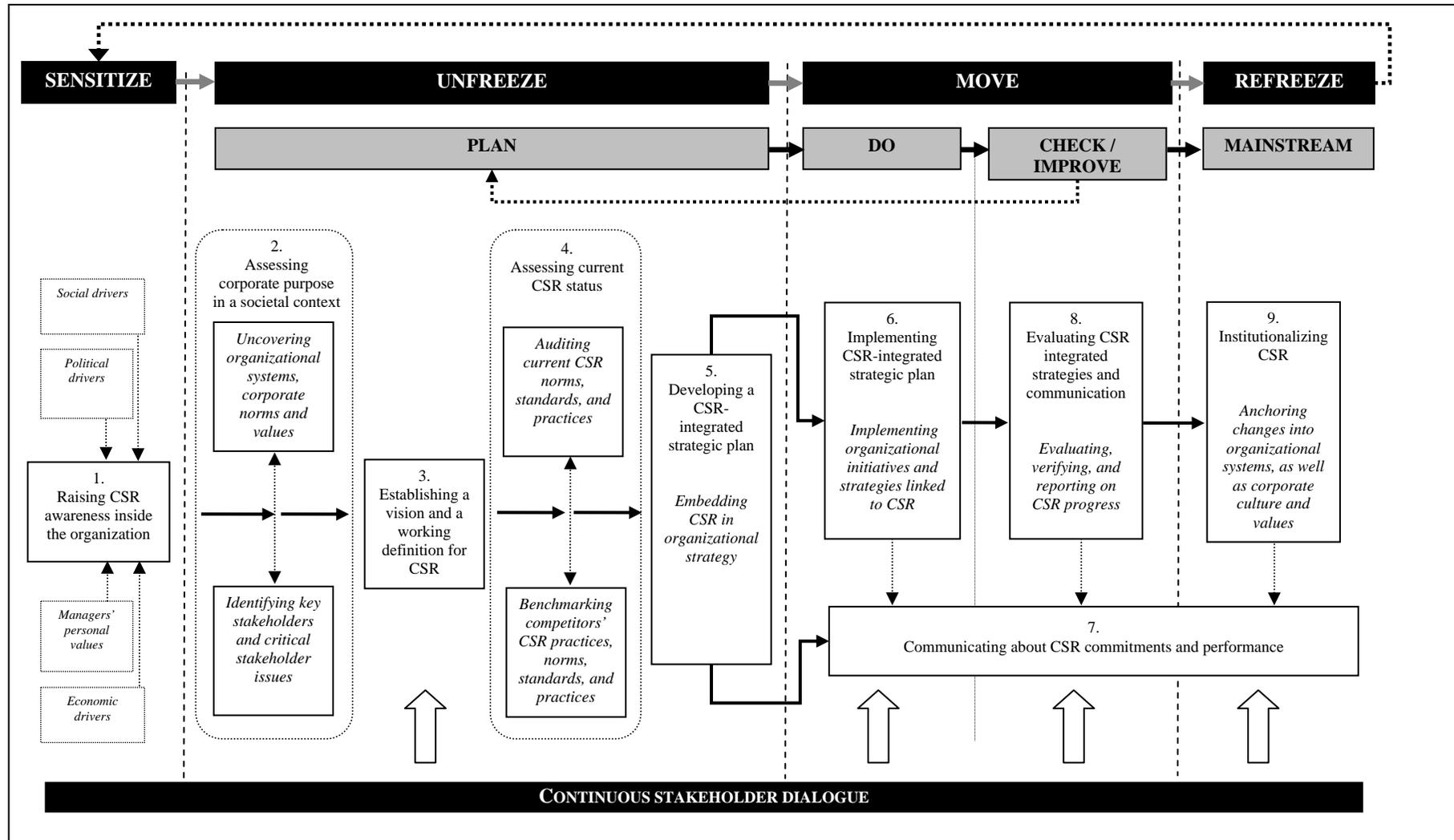
FINDINGS

We develop the framework in Figure 3 using Lewin's (1951) force field model of change, which characterizes change as a state of imbalance between pressures for (driving) and against (restraining) that change (Wilson, 1992). By changing the equilibrium between driving and restraining forces by creating pressure in favor of change, managers can effect change (Burnes, 2004; Lewin, 1951). Several recent change models also use Lewin's (1951) model (e.g., Bamford and Forrester, 2003; Beverland and Lindgreen, 2007; Bullock and Batten, 1985), which consistently presents change as a finite activity. Lewin's (1951) model consists of three stages: unfreezing, moving, and refreezing.

In the first stage, the process requires managers to unfreeze past practices associated with the *status quo*. Unlearning is critical to a learning orientation and the development of a CSR orientation and requires uncovering long-held, unchallenged, cultural assumptions about the "right way to do things" (Schein, 1992). Such assumptions, often held subconsciously, must resurface through a change intervention—unfreezing process—and may result in energetic forces against change (Wilson, 1992). Barriers to the development of a CSR orientation include threats to stability, fear of change, the belief that a CSR orientation is inappropriate for the organization, or the belief that focusing on CSR will result in the organization losing sight of its core values.

In the moving stage, the organization is guided toward a new set of assumptions (Lewin, 1951). Identifying the need to adopt a CSR orientation therefore is just the start of the change process. Our literature review identifies several practices that may be involved in the development and implementation of a CSR orientation.

FIGURE 3:
Integrative framework for designing and implementing CSR



In the third stage, to effect a new state, managers must refreeze the new cultural assumptions. Depending on the degree of change necessary, refreezing even may involve wider changes that build structures and processes to support the new ways (Katz and Kahn, 1978). Critically, a learning orientation again is necessary to ensure the refreezing of CSR-oriented cultural values, because an organization's learning orientation represents a resource that influences the quality of CSR-related behaviors.

That is, in a learning organization, employees understand how to learn (generative learning), which involves constantly reflecting on past strategies and approaches to business rather than just learning through adaptation (e.g., trial and error) (Bell, Whitwell and Lukas, 2002).

We also include a fourth stage: sensitizing. In this stage, which precedes the unfreezing stage, top management becomes aware of the importance of sustainability issues. A person, or group of people, also seeks to overcome resistance to change.

The four stages incorporate nine steps: raising CSR awareness inside the organization, assessing corporate purpose in a societal context, establishing a working definition and vision for CSR, assessing current CSR status, developing an integrated CSR strategic plan, implementing the CSR integrated strategic plan, maintaining internal and external communication, evaluating CSR-related strategies and communication, and institutionalizing CSR policy. We discuss these steps in more detail next and provide illustrative quotes from interviews regarding each particular step in Appendix 2.

Step 1: Raising CSR awareness inside the organization

Increasing organizational sensitivity to the organizational environment in general and CSR issues in particular can be defined succinctly as the result of the influence of four key drivers: economic, social, political, and individual. The three first drivers may be market based, in that they initiate when an organization anticipates or respond to a risk associated with the societal impact of its particular business practice (Mazurkiewicz,

2008), whereas individual drivers appear to be value based and highlight the CEO's role in orienting the ethical norms of the organization (Agle, Mitchell and Sonnenfeld, 1999; Waldman and Siegel, 2005) and the presence of employees' values in the workplace (Robertson, 1991). Our framework considers both top-down (top manager awareness, which influences CSR strategy and implementation) and bottom-up (awareness of employees and workers, who induce their employers to include CSR practices) processes.

The development and integration of a CSR vision often is triggered by an evolution in the way management actually perceives its business and societal environment. This modification in managerial perceptions may be characterized as either reactive and resulting from external environmental pressures, such as damaging media coverage, NGO pressures, or activists' or communities' protests (e.g., child labor issues faced by IKEA during the 1990s, disclosed in the media), or proactive, such as when the personal values of some individual or groups inside the organization gain increasing weight, in which case CSR is driven by a sense of personal morality, inspired by managers' or employees' socially oriented personal values (Hemingway, 2005; Hemingway and Maclagan, 2004).

Step 2: Assessing corporate purpose in its societal context

Uncovering corporate norms and values. Corporate values play critical roles as prerequisites for proactive CSR. To improve organizational fit, a CSR program must align with the values, norms, and mission of the organization (Maignan, Ferrell and Ferrell, 2005), which demands awareness and understanding of the organization's vision and values and their relationships to the organization's core business practices. In turn, it becomes particularly relevant to recognize the organizational values and norms that likely have implications for CSR. Because they guide behaviors and decisions within the organization, corporate values support organizational efficiency in the organization's efforts to reach its vision and objectives. Furthermore, by articulating corporate values and embedding them in management practices, organizations may

hope to “reinforce behaviors that benefit the company and communities inside and outside the firm, and which in turn strengthen the institution’s values” (Van Lee, Fabish and McGaw, 2005: 4). To define or redefine corporate values, organizations might consider existing credos, corporate charters, mission statements, reports, Web sites and other documents.

For instance, IKEA summarizes its corporate values and organizational culture as follows (IKEA, 2004: 13): (a) doing more with less: since its foundation, IKEA tries to avoid wasting all sorts of resources; (b) daring to be different: questioning how and why things are the way they are, which often opens up new avenues of approach; (c) humanity and criticism: respect people, opinions and skills, be able to admit own mistakes and learn from those and those of others, and be able to accept constructive comments; (d) learning by listening: not only to experienced or enlightened people, but also to nongovernmental organizations; and (e) honesty is the best policy: to enable IKEA to build and enjoy long-term, close relationships, IKEA has to be honest in its communication towards employees, customers, and in its relationships with suppliers.

In this sense, the organization must align its CSR goals and decision making with its overall goals and strategies, so that taking CSR considerations into account becomes as natural as taking customer perspectives into account (Government of Canada, 2006). In addition to finding existing norms, CSR activities, and values inside the organization, companies must create new norms and values with respect to CSR. Lyon (2004) emphasizes that to incorporate CSR into long-term strategies and decision-making criteria, organizations must transition from a target-driven to a value-driven culture. Thus, organizations must build on their corporate values to create an organizational culture that is receptive to change and can sustain a CSR strategy over the long run.

Identifying key stakeholders and critical stakeholders’ issues. A difficult dilemma for all managers facing the integration of CSR is defining which stakeholder categories the organization should cooperate with and include. The organization’s primary objective is to understand the continuously changing objectives, values, demands, and expectations

of those people with stake in the businesses (Freeman, 1984; Jonker and Foster, 2002). The dilemma managers face thus involve not only the choice of stakeholders but also the great diversity in stakeholder groups and their various (intrinsic) and often conflicting values, objectives, expectations, and demands, all of which have to be satisfied at a minimum.

Clearly identifying the organizations' stakeholders avoids the misallocation of resources to non-stakeholders or to stakeholders with no legitimate interests or concerns. Mitchell, Agle and Wood (1997) suggest three key attributes that identify stakeholder categories: (1) the stakeholder's power to influence the firm; (2) the legitimacy of the stakeholder's relationship with the firm; and (3) the urgency of the stakeholder's claim on the firm. Managers analyze the presence of these three attributes and thus can define the salience or "degree to which managers give priority to competing stakeholder claims" (Mitchell et al., 1997: 854) and prioritize their respective issues. Driscoll and Starik (2004) adapt Mitchell et al.'s (1997) model by adding proximity as a fourth attribute that refers to the distance between the organization and the stakeholder type. Bryson (2004), Bryson, Cunningham, and Lokkesmoe (2002), and Eden and Ackerman (1998) provide various tools and methods for mapping and identifying critical stakeholders along the dimensions of power, interest, and influence.

For example, Unilever identifies seven important stakeholder groups (Unilever, 2001: 4): (1) shareholders, (2) employees, (3) consumers, (4) suppliers and trade customers as business partners, (5) government, (6) local communities and societies where Unilever does business, and (7) academics and others with whom Unilever conducts research. Unilever researches these stakeholders to gather their opinions about its values and planned practices and activities (Cormack, 2002), which enabled the organization to develop its CSR methodology, adapted according to stakeholders' views.

Furthermore, CSR issues and the influence of stakeholders likely vary both within and across industries and countries (Swaen and Maignan, 2000). For example, U.S. organizations must pay attention to small investors' demands, but this is not the case in

most European countries, where stock ownership is not as widespread. As another example, a manufacturing company's concerns about its environmental record depend on whether it deals with corporate or end-customers. In the latter case, the company might be especially wary of negative media publicity or consumer boycotts, whereas in the former case, it could be more worried about maintaining a good reputation among its few business partners (Swaen and Maignan, 2000).

Step 3: Establishing a vision and a working definition for CSR

After it clarifies its internal values and norms, as well as its key stakeholders and their issues, the organization can define a common meaning for CSR that promotes a socially responsible shared vision that includes stakeholders' expectations and is compatible with the organization's long-term strategic goals. Developing a working definition for CSR is essential if managers and stakeholders are to work in the same direction and to establish the foundations for subsequent CSR assessment (Government of Canada, 2006). According to Maignan et al. (2005), a working definition of CSR or CSR commitments should shed light on two key elements: (1) the motivation supporting the commitment to CSR and (2) the stakeholders and issues identified as most important to the organization. The working definition for CSR also must establish a constructive, socially responsible vision.

A strong leader might create a vision for the future aligned with the demands from the environment; this leader also must communicate the vision in an inspiring way so that employees act accordingly. Moreover, this socially responsible vision must be formulated and declared by top management and then formalized and communicated through official documents, such as annual reports, corporate brochures, and online postings. It also should be designed carefully by top management in accordance with identified corporate values and formulated to fit with the current personal values of employees (Werre, 2003).

Step 4: Assessing current CSR status

Auditing current CSR practices. Existing mission statements, policies, codes of conduct, principles, and other operating documents provide logical candidates for review, as do external documents associated with programs or initiatives in which the organization is involved. In addition, consultation with key managers who represent key business functions inside the organization and with CSR and industry experts can offer further insight. Thus, working with a consulting firm that can scrutinize the organization's current policies and practices might be an appropriate approach (O'Connell, 2004).

The objective of an audit of current practices is to identify organizational characteristics related to five key CSR aspects: (1) the social and (2) environmental dimensions and impacts of organizational activities, (3) corporate governance issues, (4) corporate commitment to sustainability, and (5) the societal dialogue process.

Another practical CSR audit methodology, suggested by Morimoto, Ash and Hope (2005), relies on an analysis of current CSR literature and interviews conducted with various interested and knowledgeable stakeholders. This methodology appears especially relevant because social auditing that engages stakeholders through dialogue can in turn help build trust, identify commitment, and promote cooperation among stakeholders and corporations (Gao and Zhang, 2006).

The complexity and scope of CSR concept requires a variety of procedures to assess the level of an organization's responsibility, including, as just a few examples, SA8000, AA 1000, and the Global Reporting Initiative.

Benchmarking competitors' practices and CSR norms and standards. Benchmarking CSR practices allows the organization to continue to highlight what it should keep to support its competitive advantage, as well as identify inappropriate activities. The benchmarking criteria must accord with the characteristics of the industry sector under scrutiny. The process of benchmarking competitors' CSR practices consists of three

broad steps: First, the organization identifies the best performers on each CSR-related issue on the basis of its industry knowledge about industry-specific issues and recognized CSR champions for more general CSR issues. Second, the process requires identifying the norms and standards used or developed by competitors and then measuring the performance of the best-in-class organizations against each of these benchmarks. Third, the organization should compare its performance with that of the best performers to measure the gap.

Learning from peers and sharing experiences may be possible through networks that offer business managers opportunities for learning, benchmarking, and capacity building. Furthermore, such learning can provide the possibility of creating a dialogue between the organization and its stakeholders, such as policymakers, governments, investors, social partners, civil society, and academics. In Europe, the leading CSR business network boasts more than 60 leading multinational organizations as members (including Unilever), and since its inception in 1995, CSR Europe has embraced as its mission the effort to help organizations integrate CSR into the way they do business. For example, CSR Europe (2003) launched a European Roadmap for sustainable and competitive enterprises that provides a set of goals and strategies organizations can use to integrate CSR into their daily business practices. In addition, the group offers daily practical assistance and information on demand, business seminars related to practical solutions about issues such as diversity and employability, access to more than 250 CSR best practices, and engagement with stakeholders.

Step 5: Developing a CSR integrated strategic plan

Many organizations want to invest in CSR activities but face some problems, as the following quote exemplifies: “In any company, drawing up short- and longer-term strategies is a familiar procedure. What is often still missing up till now is the integration of the three P’s (planet, people and profit) into the strategy and the action plans which derive from it” (Cramer, 2005: 588)

The first step involves translating values, visions, or policy statements into commitments, expectations, and guiding principles (e.g., codes of business conduct and ethics). Goal setting occurs simultaneously with the development of targets and performance measures. Other supports include the development of an integrated CSR-enabling structure, such as designating a senior official or a committee responsible for overall CSR implementation, improving interfunctional coordination, building CSR responsibilities into employees' job descriptions and performance evaluations, recruiting people knowledgeable in CSR with appropriate attitudes and skills, and developing regular forums in which to share issues and knowledge across the organization. At the U.K. retailer Marks and Spencer, for example, the CSR policy comes from the CSR committee, which is led by the company chairperson and comprises key directors and managers. In addition, this committee relies on the CSR team to embed policy throughout the business, which enables it to "make sure that there's a link between decisions made by the CSR committee and the operational side of the business," because as Ed Williams, head of corporate responsibility, notes, "Nothing will happen if it just remains with the CSR committee. We make sure that our people are in touch with stakeholder expectations and that they're developing their policies and actions accordingly to achieve a win-win" (cited in Walker, 2005: 30).

Step 6: Implementing the CSR integrated strategic plan

Several organizations already have developed guidelines for successful CSR implementation; for example, the Canadian government offers useful, relevant, and detailed guidelines and checkpoints for helping organizations during CSR implementation (Government of Canada, 2006). The Canadian guide mentions the importance of employees and key stakeholders for successful implementation efforts. Although top management determines the CSR direction and strategy, middle management and employees must implement it in reality. Therefore, middle management's role is "to put into effect the direction established by top management by making sure that resources are allocated and controlled appropriately, monitoring

performance and behaviour of staff, and where necessary, explaining the strategy to those reporting to them” (Johnson and Scholes, 2002: 552), as well as communicate and enforce the top-down vision and CSR implementation.

As the organization’s human face, employees can act as ambassadors, advocates, and sources of new ideas and information; if not properly engaged, they also can be a source of problems. Therefore, good communication must exist between top management and employees about the CSR strategy and implementation. Engaging employees in implementation requires focusing on awareness and ensuring that they understand the context and background of the organization’s CSR approach, including the motivation, reasons for adopting a specific approach, relevance to the organization, how it fits with existing organizational objectives, any changes to current approaches, and other implications. By involving employees in discussions of CSR implementation, the organization ensures that these stakeholders develop a sense of ownership of and pride in their organization’s CSR activities (Government of Canada, 2006).

Employees’ CSR training also might create awareness and help employees understand how CSR issues affect them and their immediate environment. For example, IKEA’s Co-worker Environment and Social Responsibility Training program, created in response to the company’s first environmental action plan in 1992, covers IKEA’s worldwide environmental and social policies, programs, goals and performance, and all aspects of business operations, including suppliers, transportation waste management, CO₂ emissions, product design, and packaging. The program thus is designed to show employees how they can help the company achieve its goals in these areas.

Regular progress updates often help create enthusiasm about a CSR program. Alternatively, organizations can provide incentives, such as rewarding employees for relevant suggestions and incorporating CSR performance elements into job descriptions to reward employees for CSR-related achievements (and punish them for nonconformance). Only when incentives are compatible with a more comprehensive view of stakeholder expectations and contributions will managers’ values change, which

in turn enables the organizations to create more sustainable organizational wealth (Sachs and Ruhli, 2005).

Corporate and employee' activities that counteract or fall outside CSR principles and the designed CSR strategy should be detected early, because they can damage the image of the organization. Mechanisms and processes must be in place for early detection, reporting, and resolution of problematic activity. Organizations might consider anonymous hotlines, e-mail boxes, or ombudspersons (Government of Canada, 2006), but regardless of which method they choose, they must ensure that these mechanisms are designed well to deal with problems and that they cannot be the option of last resort. For example, a senior manager should take responsibility to investigate and report about compliance with CSR issues.

Step 7: Communication about CSR commitments and performance

Continuous internal communication about CSR commitments increases awareness of CSR. The internal communication plan should identify the communication means, such as newsletters, annual reports, meetings, and training. Furthermore, during the moving phase, communication will consist of reporting on changes and reassuring employees by informing them about the program's progress, as well as clarifying any misconceptions. Thus, top management and the CSR team can solicit input about the effects of the implementation process, enhance knowledge among all supervisory management personnel, and clearly identify and delineate role relationships and expectations (Klein, 1996). During the refreezing stage, communication needs center more on publicizing and demonstrating the success of the CSR program, as well as anchoring the CSR vision in the day-to-day activities of the organization (Klein, 1996).

Using collateral media, such as newsletters, magazines, or other frequent delivery modes, can be particularly useful, especially in the refreezing stage, to celebrate success and institutionalize the process, and moving phase, to maintain regular and continuous information dissemination. With regard to external communication, organizations face

greater demands for detailed information about the social and environmental impacts of their activities (Burchell and Cook, 2006). In response to these increasing demands for transparency, many organizations publish information about how they fulfill their responsibilities to stakeholders (Dawkins, 2004), including 'annual reports that provide nonfinancial information and separate reports on social and environmental activities, even though there is no legal obligation for them to do so (Bollen, 2004).

IKEA's media advertising to the general public demonstrates its minimal communication about its CSR commitments; the nine key messages IKEA conveys to its customers ('IKEA concept,' 'IKEA product range,' 'home furnishing specialist,' 'low price,' 'function,' 'right quality,' 'convenient shopping,' a 'day out for the whole family,' and 'Swedish'; IKEA, 2006; Lewis, 2005) contain no reference to CSR. Instead, IKEA stresses family and the environment, its Swedish roots, and thus the solidarity and egalitarianism traditionally associated with Sweden. Explains Jean-Louis Baillot, CEO of IKEA France, "people consider that IKEA has an environmental behavior" because of its Scandinavian roots, which means that "it is ultimately not inevitably necessary to speak about it" (Comité 21, 2004). However, IKEA stores' brochures contain information about various products' environmental impact, and catalogs once featured two pages devoted to CSR themes, though that information has disappeared in the latest editions. Inside stores, customers can read about IKEA's cause-related marketing campaigns and cooperative actions with Save the Children and UNICEF, as well as review "green panels" that advise them about good consumption practices. Information about the organization's CSR policies also appear in its public codes of conduct, brochures, and annual reports, available through the national IKEA Web sites.

IKEA's first social and environmental responsibility report, published in 2004 for the year 2003, described how IKEA had incorporated CSR into its supply chain and its collaborations with various NGOs. Anders Dahlvig, CEO of IKEA, declared at the time that IKEA's partners "have been eager to start working seriously with these issues and

have progressed step by step, but it is only now, when we have accomplished a little more, that it seems right to start telling the rest of the world about it.” The CEO also stressed that it was best to remain humble about what the organization had accomplished so far, “because there is so much more that still remains to be done” (IKEA, 2004: 36). IKEA thus has chosen to be cautious in communicating its CSR to avoid promoting “itself as a target for anti-globalization organizations who focus on big brand names like ours despite our many community- and environment-friendly policies and contributions” (Marianne Barner, communications manager at IKEA, quoted in Lewis, 2005: 175).

More clearly involved in a refreezing process, Philips recently provided detailed CSR reports, which the company views as valuable tools for “maintaining a dialogue with a variety of interested parties, including shareholders, customers, business partners, governmental and non-governmental organizations and, of course, Philips employees around the world, who work daily to improve the organization’s performance” (Philips, 2005: 2). Unilever, for its part, considers its Web site the central means to provide annual updates about its progress and explain how it is implementing CSR principles across its whole business (Unilever, 2007: 24).

As these three cases illustrate, organizations must be ready to communicate externally what they have realized and what they still hope to achieve. Corporate decisions related to the nature and the level of communication about CSR practices remain complex, because communication needs vary across stakeholders, the priority they place on CSR issues, and their potential harmful impact or influence. Thus, the clear identification of key stakeholders and their expectations, as well as continuous CSR dialogue, remain cornerstones of the CSR communication strategy.

Step 8: Evaluating CSR integrated strategies and communication

To improve the CSR program, evaluations should be based on measuring, verifying, and reporting, with the objectives of determining what works well, why, and how to ensure

it will continue; investigating what is not working well and why; exploring barriers to success and ways to overcome them; and revisiting original goals or establishing new ones as necessary (Government of Canada, 2006).

Regular formal reviews of CSR activities enable stakeholders recognize progress and activities and make activities both visible and transparent. The audit process provides just such a mechanism and thus becomes the threshold for matching performance and expectations. The value of such audits increases if the process appears rigorous, which may be achieved by involving external auditors or publishing the performance results compared with the target standards. Finally, stakeholders should be invited to verify the organization's CSR performance.

Step 9: Institutionalizing CSR

With the introduction of any new strategy, a question arises: How can we maintain our momentum and ensure the continuation of the initiative? An initiative that starts with enthusiasm may not survive in an organization, especially in times of economic recession that create huge risks (Cramer, 2005).

To be sustainable, activities must be institutionalized into the organization and considered part of the culture, because they have been adopted as the long-term strategy and decision-making guide. Committing resources and establishing rewards/penalties for achievement provide powerful and symbolic indications of this dedication to the initiative.

Continuous stakeholder dialogue

To align with stakeholders' interests and create long-term value, organizations must develop, apply, and maintain necessary managerial competences and capabilities to deal with stakeholder concerns (Ayuso, Rodriguez and Ricart, 2006). When developing the CSR program, initiating a structured CSR dialogue can identify and help respond to expectations and address key concerns in advance. Ensuring consensus about the

working definition of CSR and the socially responsible vision of the organization also is crucial (Draper, 2006).

During the implementation phase, ongoing stakeholder dialogue and deeper collaborations with key stakeholders encourage the development of knowledge and know-how about specific issues faced by the organization. For example, IKEA paid considerable attention to its relationships with the World Wildlife Fund and UNICEF, entering into ongoing dialogues, establishing trust, and making compromises along the way, which resulted in highly successful relationships. This example demonstrates the importance of involving external stakeholders in the monitoring process, because that involvement indicates that the organization is willing to change its CSR policies and signals its credibility to the outside world.

During the evaluation of CSR policies, transparent stakeholder dialogue drives future improvements. Such transparency also plays a positive role in determining stakeholders' attitudes toward the organization (Maon, Swaen, and Lindgreen, 2010). Stakeholders who are engaged in a regular and transparent dialogue with an organization demonstrate less skepticism than do others.

Moreover, continuous, constructive dialogue during the refreezing phase helps fix any weaknesses and correct any deficiencies, which promotes the institutionalization of the CSR vision and processes and increases the credibility of published results. Philips continuously keeps in touch with its stakeholders through exchange and dialogue mechanisms that are tailored to the categories of stakeholders, including surveys, focus groups, networking practices, meetings, and so forth, depending on the nature of the relationship, as we depict in Table 6.

In Table 7, we summarize the different factors that play key roles in the CSR implementation process. Factors critical for CSR implementation, therefore, reside at the organizational level and individual level.

TABLE 6:
Stakeholder dialogue at Philips

STAKEHOLDERS		MEANS OF INTERACTION		DEDICATED INTERFACE		
				<i>Division</i>	<i>Country/Region</i>	<i>Corporate</i>
Primary stakeholders	<i>Buyers</i>					
	Customers	B2B	▪ Advisory boards, co-R&D, co-strategy development	X	X	
		B2C	▪ Surveys (trend related, customer satisfaction-related, application research), complaint resolution, focus groups			
	<i>Suppliers</i>					
	Suppliers/business partners		▪ Supplier days (local, global), co-R&D, industry membership	X		
	Financial service providers		▪ Ongoing <i>ad hoc</i> involvement, financial ratings			X
	<i>Internal</i>					
Employees		▪ Employee engagement surveys, town meetings, people performance management system, compliance management system, ombudsman	X	X	X	
Social investors		▪ Surveys			X	
Mainstream investors		▪ Road shows, analyst (face-to-face) meetings, ratings			X	
Secondary stakeholders	<i>Lateral</i>					
	Academia		▪ Co-R&D, exchange programs, local networking		X	X
	NGOs		▪ Surveys, project development, <i>ad hoc</i> involvement		X	X
	Communities		▪ Social investment activities focused on education and health, local networking		X	
	Regulatory bodies		▪ Local networking (business / community driven), participation in advisory bodies, cooperation in community projects		X	X
	Media		▪ Local networking, surveys	X	X	X
	Competitors/other companies		▪ Industry membership, network for best practices (e.g. WBCSD, Global Compact)	X	X	X

Source: Adapted from Philips (2005: 21).

TABLE 7:
Critical success factors in the CSR design and implementation process⁸

LEVEL	STAGE		
	Unfreeze	Move	Refreeze
Organizational	<ul style="list-style-type: none"> ▪ Thinking in terms of long-term engagement rather than quick fix solutions though including quick wins to build confidence. ▪ Engaging with external stakeholders. ▪ Connecting CSR vision and strategy with core values, competencies and functional strategies. ▪ Building upon existing organizational structures and process. Expanding after. 	<ul style="list-style-type: none"> ▪ Considering mistakes as an opportunity to learn and improve CSR programs and policies. ▪ Getting regular stakeholder feedback. ▪ Fostering the presence of moral, CSR champions at all levels of the organization. ▪ Relying on existing, available tools and expertise. 	<ul style="list-style-type: none"> ▪ Communicating achievements and limits in a transparent and meaningful way. ▪ Sharing experience and learning with and from peers.
Individual	<ul style="list-style-type: none"> ▪ Getting key people's commitment (directors, owners, senior managers). ▪ Involving employees in developing CSR programs and fostering creative and innovative thinking. ▪ Ensuring the organization has adequate internal skills and knowledge and training employees in CSR-related issues. 	<ul style="list-style-type: none"> ▪ Involving employees in implementing CSR initiatives. ▪ Formalizing CSR objectives through official documents and regular communication. ▪ Creating enthusiasm and credibility around CSR (e.g. by providing updates on progress). 	<ul style="list-style-type: none"> ▪ Emphasizing relationships between new behaviors and success. ▪ Rewarding people who create CSR successes.

DISCUSSION AND CONCLUSION

Our article addresses several questions. First, we identify Lewin's (1951) planned change model as a means to capture the dynamics associated with adopting a CSR orientation. Second, we combine planned change theories with limited research on implementing a CSR orientation.

⁸ This table has been slightly adapted from the published version of the article.

On the basis of three case studies, we identify four stages in the process of developing and implementing CSR in an organization and posit that these stages encompass nine steps whose the role and importance vary across the stages.

Our findings are supported by real-time industry data that offer the first examples of change process toward CSR orientation. As such, our article both identifies new insights and extends extant theory by building on previous research (Cramer, 2005; Hardjono and de Klein, 2004; Khoo and Tan, 2002; Maignan et al., 2005; Panapanaan et al., 2003; Werre, 2003). Third, we identify those factors that are critical to the successful development and implementation of CSR orientation. These factors span the corporate, organizational, and managerial levels.

The findings in turn give rise to several insights into the practice of CSR. First, the four-stage model of change in Figure 3 provides an initial road map for managers seeking to implement CSR-oriented change. Our framework also could be adopted by organizations that require more evolutionary change efforts. For example, organizations that already possess a set of CSR-oriented values but struggle to implement them effectively can use this framework to recognize that they need to address issues of refreezing immediately by, for example, building feedback systems and identifying short-term wins. Second, our findings indicate that because many functions must work in unison to execute a CSR program successfully, managers need to invest in internal marketing programs that educate organizational members about the CSR program's success, as well as CSR-relevant activities. Such internal marketing programs should be reinforced with a reconfigured human resource control systems that helps ensure buy-in to the CSR program.

Our article also highlights the imperative to develop even more comprehensive frameworks when it comes to the design and implementation of CSR policies. From that perspective, our developed framework represents the result of extensive effort to synthesize key challenges and facilitators in the CSR design and implementation

process. The next essential step should be to bring reflections about CSR practices to a relevant and constructive operational level.

As is the case for most research, our study has several limitations that affect our interpretations. A real-time or longitudinal study of CSR processes could offer insights beyond those we obtain by relying on historical information and respondent recall. Similarly, instead of relying on the recall of a few organizational members, further research could conduct interviews with a range of stakeholders, which might help identify the tensions involved in managing the CSR program across different stakeholders. Our results also focus on radical planned change efforts, though more evolutionary, emergent efforts also exist, such as among organizations that already come close to a CSR orientation. We further rely on examining CSR programs for three organizations in very different industry sectors. Additional research should carry out case studies that might challenge our findings though generalizing across industry sectors can be difficult. These limitations should be considered when interpreting our results; however, even despite them, we believe our study offers several important contributions.

APPENDIX 1:

Study design and additional methodological elements

Sample companies

Companies in this research study were selected non-randomly. The following selection criteria were set up by mutual agreement between the researchers:

- Companies should already have implemented CSR, enabling the researcher to draw conclusions about the CSR implementation and associated CSR communication;
- Companies had to undergo or had undergone significant changes by implementing structured and integrated CSR programs and/ or in their CSR communication;
- Companies had to have publicly available and easily accessible information about the company's CSR programs and initiatives, enabling researchers to prepare and ask specific, well-founded questions during the interview and write detailed and in-depth case studies;
- Companies had to have a B2C focus, through that facilitating research on stakeholder interactions;
- Companies had to be multinational corporations with an international focus in order to stimulate potential interest for the research and represent an homogeneous sample;
- Companies had to be located within reach of the researcher, preferably in the Netherlands or in Belgium for convenience purpose.

A list of companies that complied with the above-mentioned criteria and conditions was. Banks were excluded because of the difficulty in approaching stakeholders. It was furthermore decided not to focus on a particular type of industry:

- *IKEA* was chosen for its world-wide business, and its historical background and experiences in corporate social responsibility analyzed in a previous study (see Maon, Swaen and Lindgreen, 2010)
- *Philips* was chosen for its world-wide business, its historical background and experiences in corporate social responsibility, its number one ranking at the Dow Jones Sustainability Index, its outstanding Sustainability Report, and the number one ranking of Philips *Sustainability Webpage 2004* by *Jungle Rating*
- *Unilever* was chosen for its world-wide business, its historical background and experiences in corporate social responsibility, its sixth uninterrupted number one ranking in the food industry

category at the *Dow Jones Sustainability Index*, its detailed *Social and Environmental Report*, and the number two ranking of Unilever's *Sustainability Webpage 2004* by *Jungle Rating*

Selection of respondents in companies, interview protocol and collected data

Due to the importance of selecting respondents affecting the quality of the research study, efforts were made to localise the most appropriate person in each company for the interview. The first contact with the possible interviewee was made by sending an introduction letter that presented the scope of this research study and by getting in touch by phone a few days later. Table 8 below gives an overview of the interviewees, their functions, and the length of the interviews – that took place between March and May 2006. Prior to each interview recent news articles, corporate webpages, promotional material and existing case study analyzes regarding the company and other secondary data were reviewed to recall the available information about the company, and to improve the researchers' familiarity with the company and its CSR practices (see Table 9). The interview questions were set-up prior to the semi-structured interviews, using an open-ended design open-ended design (see Blee and Taylor, 2002). Interview questions were focusing on:

- The history of CSR development at the case company
- The nature and type of CSR programs and efforts implemented
- The nature and type of communicational initiatives linked to CSR programs and efforts
- The target of CSR communicational initiatives
- The perceptions of stakeholders concerning CSR programs and initiatives
- The perceptions of stakeholders concerning CSR-related communicational initiatives developed by the case company.

The interview protocol allowed for follow-up questions that attempted to induce greater insights into specific lines of inquiry, such as details about specific events, perceptions, and past achievements (see Snow, Zurcher, and Sjoberg, 1982). After each interview, additional data was collected in order to corroborate and nuance previous findings.

TABLE 8:
Interviews at IKEA, Philips and Unilever

	Function of the interviewee	Interview length (hours)	Number of retranscribed pages (Font 12, single-spaced)
<i>IKEA</i>	National Environmental Manager (The Netherlands)	1,5	27
	National Communication Director (Belgium)	1,5	25
<i>Philips</i>	Senior Vice President of the Corporate Sustainability Office	2	31
<i>Unilever</i>	Development Manager	2	35

TABLE 9:
Additional data collected for essay 1

Main sources of information	
<i>IKEA</i>	7 articles from scientific journals and existing case study analyzes, 3 books on IKEA and Ingvar Kamprad (founder), 3 unpublished scientific articles, 8 CSR reports and brochures, 31 company webpages, 17 NGO webpages, 3 published speeches/ interviews, 12 newspaper articles, 27 other webpages and articles, 6 articles from 2 internal IKEA magazines, one general CSR training of four hour duration and 103 sheets from that CSR training, 7 store visits.
<i>Philips</i>	3 books, 5 annual reports, 4 sustainability reports, 61 company webpages, 17 NGO webpages, 9 published speeches/ interviews, 16 newspaper articles, 8 company articles, press releases and presentations, 72 other articles and webpages, 2 internal webpages, 8 internal brochures/ posters, and 7 internal sustainability E-newsletters, 3 on-site visits.
<i>Unilever</i>	5 scientific articles and existing case study analyzes, 18 annual reports or annual reviews, 15 social & environmental reports and reviews, 5 books, 11 published speeches and interviews, 57 company webpages, 18 NGO webpages, 8 newspaper articles, 59 other articles and webpages, 5 company articles and press releases, 59 other webpages, 2 on-site visits.

These multiple data collection methods increased the robustness of the findings, helped compensate for the weaknesses of any one data collection method, improved the quality of the final interpretation, and contributed to ensure data triangulation (Strauss and Corbin, 1998).

Coding process, within- and cross-case analyses

All interviews and key information contained in specific CSR-related company documents were open coded / classified into several general and specific matrices. Main initial categories of code were related to the thematic orientations at the heart of our interview protocol and based on the history of the development of CSR strategic agendas at the case companies. These general categories of codes included: market

intelligence; organizational culture and values; leadership role (top vs. middle management); inter-functional coordination; Systems, steering concepts, and organisational arrangements; training initiatives; internal communication (tone and frequency); external communication (tone and frequency); role of and attention given to particular stakeholder categories (internal and external).

Then we developed axial code categories (Strauss and Corbin, 1998). The particular process of defining, removing, and naming axial codes was fundamentally a “disciplined imagination” process that suggested theoretical categories and subcategories, informed by existing frameworks of CSR development (see Cramer, 2005; Khoo and Tan, 2002; Maignan et al., 2005; Mirvis and Googins, 2006, Panapanaan et al., 2003; Were, 2003). Through this trial-and-error process, we progressively brought concepts together within superior levels of abstraction in a selective coding process that attempted to assimilate and refine theory (Strauss and Corbin, 1998). This process allowed more clearly relating specific case information and events with Lewin’s (1951) force field model of change, which constituted the driver that impelled the ‘story’ forward.

Especially, through within-case analyzes, we first focused on each case separately. Within-case analyses were compiled into three preliminary, case-specific manuscripts of respectively – including appendices – 133 pages (IKEA), 273 pages (Philips) and 205 pages (Unilever), available upon request. Then, through comprehensive cross-case analyses, we looked for common patterns between CSR development processes and category characteristics (Eisenhardt 1989; Yin 2003).

Quality control

Yin (2003) suggests that researchers continually assess the quality of their case study design. Four tests that are generally used are to evaluate if the study has construct validity, internal validity, external validity and reliability. They should be applied during the study design, data collection, data analysis and reporting. Table 10

emphasizes key tactics (cf. Lindgreen, 2008; Yin, 2003) and associated actions taken by the researchers in this study in order to secure the design tests of validity and reliability.

TABLE 10:
Case study tactics and responses (cf. Lindgreen, 2008 and Yin, 2003)

DESIGN TESTS	CASE STUDY TACTICS	ACTIONS TAKEN IN THIS RESEARCH
<i>Construct validity</i>	<ul style="list-style-type: none"> • Chain of evidence • Triangulation 	<ul style="list-style-type: none"> • Collection of rich data and use of multiple data sources (primary and secondary) • Use of multiple methods (interviews, field visits, content analyses, case feedback from respondents); • Use of multiple case studies; • Development of rich cases descriptions; • Establishment of a chain of evidence throughout the study; • Getting suggestions from knowledgeable colleagues; • Regular discussions between co-authors; • Submission of early versions of article to two peer-reviewed conferences
<i>Internal validity</i>	<ul style="list-style-type: none"> • Pattern matching • Explanation building • Time series analysis • Type of data • Triangulation 	<ul style="list-style-type: none"> • Building of CSR development timelines for each case to form the basis of an initial coding scheme for the cross-case analysis; • Development of a cross-case analysis; • Grounding of CSR development-related phenomena in data; • Allowance of respondents to give feedback on interviews and drafts of cases; • Discussion of the findings with knowledgeable colleagues; • Regular discussions between co-authors; • Collection of rich data and use of multiple data sources (primary and secondary)
<i>External validity</i>	<ul style="list-style-type: none"> • Replication logic in multiple-case studies • Research methods • Type of data collected • Research methods • Specification of population of interest 	<ul style="list-style-type: none"> • Multiple cases investigated using replication logic; • Establishment of a detailed description of the context of the CSR-oriented study and locating each case within that context; • Use of a standardized interview protocol; • Use of a clear procedure for data analysis and coding; • Collection of rich data and use of multiple data sources (primary and secondary)
<i>Reliability</i>	<ul style="list-style-type: none"> • Interview and case study protocols • Clearly conceptualized concepts • Multiple indicators • Pilot tests • Triangulation 	<ul style="list-style-type: none"> • Use of same data collection procedure for each case; • Use of multiple concepts from extant literature and clear definitions of key notions; • Development of the interview guide on the basis of a previous case study focusing on similar CSR-related implementation issues (see Maon et al., 2010); • Development of a coherent and standardized interview guide; • Transcription interviews and other notes; • Provision of links to online and physical artifacts; • Collection of rich data and use multiple data sources (primary and secondary)

APPENDIX 2 (TABLE 11):

Illustrative interview quotes - key steps of the CSR strategic agenda development at Philips, IKEA and Unilever

SENSITIZE

1. Raising CSR awareness inside the organization

- (...) That started at the end of the 60s / 70s. It was mainly related to the environmental area. A member of the Board of Management, responsible for Research & Development, took part in the Club of Rome, where the report "Limits to Growth" was published. When he came back to Eindhoven, Frits Philips, president at that time, said 'We have to start an environmental department' (PHILIPS MANAGER)

- (...) In reality, being socially responsible in a structured manner, CSR at IKEA has developed in the 80s when IKEA ran into some conflicts related to the use of raw materials and their functioning. (...) We had to do something. We were losing market share. So we took steps that would protect IKEA's future. Internally, this has been received positively, and people also expected us to make the right decisions based on transferred knowledge. At the end of the 80s, a lot of people appeared with knowledge on forestry, and our own co-workers were asking questions. So, there were two reasons, one internal and one external (IKEA MANAGER 1)

- (...) The CSR I am talking about, "the license to operate" strongly depends on the CEO (UNILEVER MANAGER)

UNFREEZE

2. Assessing corporate purpose in societal context

- (...) In the environmental area, Philips has a long track-record of programs (...). We always say that it [sustainability] is in our DNA, [Philips'] sustainability is from before the term existed, because we were acting 'sustainable' for a long time already. We haven't followed fashionable 'trend', and that is why [sustainability] is so embedded in all the organization's activities (...). The [revised values] lie at the heart of our company, reflecting the way in which we want to interact with all stakeholders and guiding our behavior every day of our working lives (PHILIPS MANAGER)

- (...) Stakeholders are divided into different groups. For instance: media, and academia and other universities, customers, non governmental, suppliers, other business partners, etc. (...) So, all stakeholders are divided into stakeholder groups and into different sub-groups, per region or country. Dependent on the nature of the stakeholder groups and based on several criteria, Philips keeps in touch with them. At Philips, we believe we have a good opinion about which issues are important for our stakeholders. The most important ones are more specifically analyzed, and Philips manages to hear stakeholder opinions and stimulate feedback processes. We develop participative processes and take part in consultations etc. etc. Once every three year, this is supported by a reputation research (PHILIPS MANAGER)

- (...) Locally, it is impossible to satisfy everybody [all stakeholders](...). External stakeholders are not only the customers, but also governments, people living near IKEA stores and distribution centers, suppliers... These are all viewed as main stakeholders (IKEA MANAGER 1)

- (...) To measure the opinion of external stakeholders, mainly consumers, IKEA has other means, such as customer research. The *Market Capital Research* is conducted almost daily, in each store (IKEA MANAGER 1)

3. Establishing a vision and a working definition for CSR

- (...) For IKEA, CSR is more than a commercial strategy; it is a vision (...). And it is totally imperative for this vision to be grounded in both habits and day-to-day activity, for everyone (IKEA MANAGER 1)

- (...) If people see IKEA as a company that is polluting the environment, creating wastes or emissions, or wasting resources, then we are not living up to our mission as it must be understood. That is a very strong matter. We are meeting customers face-to-face every day. As a company built on the vision to create a better every day life for the majority of the people, of course we must take environmental issues seriously" (IKEA MANAGER 2)

- (...) As clearly evoked in both internal and public documents, people at Unilever must be committed to contributing to sustainable development. We truly endeavor to work with other businesses, civil society organizations and governments towards achieving this goal. Look... Officially, we recognize this as "a commercial imperative as we will only be able to maximize shareholder value and prosper in the long term if we operate in a more sustainable way" (UNILEVER MANAGER)

4. Assessing current CSR status

- (...) A few years ago we started on investigate what [kind of social activities] happened at Philips, all were very fragmented based on too many separated decision-making processes (PHILIPS MANAGER)

- (...) On top of that, all products- and services-related development processes are checked on environmental soundness, which is embedded as a permanent part in the product creation process. It results in knowing which environmental improvements/redesign can be implemented. These [improvements] are then implemented, sometimes all of them, sometimes a few, and sometimes none, depending on economic considerations. Then, the top products are benchmarked against [products of] competitors and against other products. We call these products *Green Flagships* (PHILIPS MANAGER)

- (...) IKEA uses external knowledge to figure out whether we are doing the right thing, like with international and national environmental organizations (...). IKEA does consult them every year (IKEA MANAGER 1)

- (...) I do have a lot of contact with colleagues from other companies and especially those who in my opinion would be or are possible partners. I am consulting the *Raad van de Nederlandse Detailhandel* [=Belgian FEDIS] a lot, and mainly the bigger retail companies like KBB (HEMA and the *Bijenkorf* are part of it). These consultations are to find out who is doing what" (IKEA MANAGER 2)

UNFREEZE (CONT.)

5. Developing a CSR-integrated strategic plan

- (...) In 2003 for instance, Philips started with a specific management agenda for sustainability, (...). We have defined key performance indicators for sustainability. It has resulted in a lot of attention [for sustainability] and clearly allows the company to go move faster on key issues (PHILIPS MANAGER)

- (...) But the whole organization had to be changed. (...) This also resulted in a lot of resistance (...). This kind of policies only comes from the top management. When shaping a policy, several forces are shaping it, not only bottom-up and external forces... (...) An environmental structure and an environmental plan have been developed, which sends everybody to do their work. In this process, the support and commitment of stakeholders is important, because they give the confirmation to IKEA, its developers, and the partners with whom IKEA is co-operating" (IKEA MANAGER 1)

- (...) We developed quite a complex structure. Basically, the corporate responsibility and reputation committee must comprise minimum three independent non-executive directors as well as the executive director, who is actually chairing the corporate responsibility council. This committee supervises Unilever's conduct concerning its reputation and obligations as a responsible corporate citizen (UNILEVER MANAGER)

MOVE

6. Implementing CSR-integrated strategic plan

7. Communicating about CSR commitments and performance

- (...) Taking about three to four hours, the training can be followed per Intranet or in class. That training has to be attended within a half year, and that is monitored as well. That is a first step, to pass on a feeling about what IKEA does. Training and communication constitute means to pass on feelings concerning what is expected from a co-worker (...). There is a standardized training package, which is adapted per country (IKEA MANAGER 1)

- (...) An efficient policy can only be designed and implemented when top management decides and clearly informs about what is going to happen (IKEA MANAGER 1)

- (...) *Readme* is an internal magazine, directed at co-workers. It also published a lot about CSR issues. In case a supplier is mentioned, it can be send to the particular supplier. It is a magazine purely focused internally (IKEA MANAGER 2)

- (...) Philips provides workshops [on sustainability] and is very busy with embedding [sustainability] in all training activities. For my own sustainability network placed at the divisional and corporate levels, we have developed a separate corporate curriculum, a special learning program to look whether we meet requirements and what we have to learn. Next, we have a separate e-learning tool within the organization (PHILIPS MANAGER)

- (...) Philips always looks for dialogue (...). That's our job, the job of the Corporate Sustainability Office. But we don't do that alone. We have a 'network'. In addition, all product divisions employ someone who has the same job, at the product division level. Per region and per country, another person is responsible. This network I used to find out what developments are happening in society, at governmental level and what initiatives are developed by NGOs and by other companies (PHILIPS MANAGER)

REFREEZE

9. Institutionalizing CSR

7. (cont.)

- (...) Well, we think Philips is pretty far in embedding the topic of sustainability in the organization and not viewing it as a separate issue (...). Sustainability can't be successfully addressed in isolation or as an 'add-on' to our day-to-day business (...) All functions, businesses and regions must be involved in managing sustainability issues. It's embedded in our corporate strategy, our manufacturing and products, and our extended business system (PHILIPS MANAGER)

- (...) They are not only able, but they have to, otherwise they are not the right employees. IKEA focuses highly on the creativity of its co-workers and tries to stimulate it. We have introduced international projects, like energy and CO2 reduction programs, paper, waste, transport and next year will be about packaging. By organizing a competition, co-workers are challenged to think of [improvements] ideas, to join the competition (...). Co-workers are challenged to think of how to change and how to improve. For IKEA it is also a way to save money (IKEA MANAGER)

- (...) In 2005, we dismissed something like 70 people for breaches of our Code, approximately 20 less than in 2004 (UNILEVER MANAGER)

8. Evaluating CSR integrated strategies and communication

- (...) The next step is to follow up those codes of conduct by organizing audits at several levels: by IKEA and by external partners - what has been done the last eight years (...). IKEA conducts audits in three ways: the people who make appointments, IKEA's own IWAY auditors, and audits by KPMG, PriceWaterhouseCoopers, etc. IKEA's policy objectives are stated, and those have to be monitored to be valued and considered as credible by our own people, but also by external partners (IKEA MANAGER 1)

- (...) In case of social changes, several consultative bodies within Philips exist to find out what employees think about them (...). Regarding internal stakeholders, Philips measures their opinion by several surveys, e.g. the Employee Engagement Survey where employees are asked whether they think Philips is a socially responsible company or rather an environmentally responsible company: employees usually react positively (PHILIPS MANAGER)

- (...) Regarding publicity, for instance the journalists and media, Philips measures its external communication in a *KPI: 250*. For instance, we measure whether sustainability-related press articles are favorable to Philips (PHILIPS MANAGER)

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ESSAY 2

Organizational stages and cultural phases: A critical review and a consolidative model of corporate social responsibility development ^{9 10}

ABSTRACT

Based on a stakeholder-oriented conceptualization of CSR, this article offers a multi-dimensional, dynamic perspective that integrates moral, cultural and strategic aspects of the CSR development process, together with its organizational implications. Therefore, the authors link existing stage models of CSR development with stakeholder culture and social responsiveness continuums and provide a consolidative model that highlights a seven-stage development process toward CSR, articulated around three cultural phases (i.e., CSR reluctance, CSR grasp and CSR embedment). In a context in which literature on CSR development and implementation tends to be overly segmented, this consolidative model integrates organizational values and culture together with management processes and operations. In its emphasis on the importance of the organizational context and characteristics in analyzes of organizations' CSR development, the proposed consolidative model offers novel research perspectives and highlights the relevance of adopting a phase-dependent approach.

Keywords: Corporate social responsibility, organizational culture, stakeholder culture, literature review

⁹ Joint work with Professors Adam Lindgreen (University of Hull) and Valérie Swaen (Université catholique de Louvain).

¹⁰ An early version of this essay has been presented at the second *International Sustainability Conference* (Basel University) in 2008. This essay has been published in the *International Journal of Management Reviews* in 2010 (Volume 12, Issue 1, pp. 20-38).

In the last few years, companies have begun to move beyond traditional philanthropy and basic compliance into a new kind of corporate and social responsibility.

— **Jane Nelson**, director of the CSR Initiative, Harvard Kennedy School of Government, 2006

INTRODUCTION

As socioeconomic actors demand more than ever that organizations demonstrate their economic, legal, ethical and discretionary responsibilities (Carroll, 2004; Margolis and Walsh, 2003), corporate social responsibility (CSR) has become a primary concern for contemporary business activities. A growing number of organizations support and conduct social and environmental programs, develop ethical codes of conducts and charters, work in partnerships with nongovernmental organizations (NGOs) and international federations, collaborate within CSR networks (e.g., Business for Social Responsibility, CSR Europe) and attempt to position values and ethical considerations at the heart of their business model and organizational culture. Through such CSR-related initiatives, organizations undertake to fulfill their accountability to society.

For decades, scholars have focused primarily on the definition and ethical foundation of CSR-related concepts (Carroll, 1979; Windsor, 2006; Wood, 1991). The field of CSR studies comprises profuse approaches, theories and terminologies that are diverse, ambiguous and often complex (Garriga and Melé, 2004). In addition, marketing and management scholars have worked extensively to establish potential business rationales for CSR and investigated the effects of CSR commitment on reputation and financial performance (e.g., Burke and Logsdon, 1996; Ellen, Webb and Mohr, 2006; Margolis and Walsh, 2003).

Yet academic literature, until recently, more rarely has considered the organizational and practical aspects of CSR implementation by an organization (Lindgreen, Swaen and Maon, 2009). Although CSR often represents a strategically essential orientation for the organization, few comprehensive models analyze the adaptation of existing strategic

policies, organizational culture and practices to a CSR perspective, prompting Smith (2003) to argue that the time had come to address how, rather than whether, to commit to CSR.

Scholars thus endeavor to answer concerns and engage in efforts to conceptualize CSR according to a more dynamic and implementation-oriented perspective, with the goal of understanding how CSR unfolds in organizations and what triggers organizational engagement in CSR initiatives. This emerging research stream features both conceptual developments and empirical investigations, notably those related to an understanding of the internal and external factors of social change in organizations (e.g., Aguilera et al., 2007; Basu and Palazzo, 2008; den Hond and de Bakker, 2007) and the design and structure of CSR strategies and policies (e.g., Heslin and Ochoa, 2008; Maon, Lindgreen and Swaen, 2009; Russo and Tencati, 2009). Reflecting trail-blazing CSR typologies and conceptualizations (Eells, 1956; Walton, 1967; Zenisek, 1979), a growing body of academic and managerial literature also deals with the organizational developments required to integrate CSR principles into business models and processes (e.g., Dunphy, Griffiths and Benn, 2003; Mirvis and Googins, 2006; Zadek, 2004). These conceptualizations generally rely on the idea of a level-by-level process along which internal capabilities gradually get applied to societal issues and drive CSR development. However, researchers do not always agree on the description and articulations of the various organizational stages of CSR development, their respective content, the key leverages of the organizational progress on the CSR path or the theoretical foundations supporting various models, which suggests the need for a consolidative perspective of the many models of CSR development.

Furthermore—and despite the widely accepted viewpoint that the changes required to progress toward CSR often require fundamental shifts in organizational culture (Doppelt, 2003; Lyon, 2004)—analyses of the organizational and cultural implications of the CSR development process remain underdeveloped or only partially evoked in existing models. Moving into the later stages of CSR development nonetheless requires

members of the organization, both individually and collectively, to make sense of the CSR concept and internalize CSR values at all levels (Basu and Palazzo, 2008). In particular, to integrate CSR principles into an organization's long-term strategy and decision-making criteria, the organization must make the transition from an utterly economy-driven culture to a more value-laden culture (de Woot, 2005) and from a negative duty-based morality (which leads the organization to prevent corporate actions that can harm others) to the incorporation of a positive duty-based morality that spans institutional, organizational and individual levels and leads the organization to advocate a willing, active commitment to help others obtain their best (Swanson, 1995, 1999)¹¹. That is, the organization must build on corporate values to create an organizational culture that promotes openness, does not focus solely on self-interest and adopts other-regarding sentiments (Jones, Felps and Bigley, 2007). Organizational culture also must lead the organization in redefining members' relationships and altering its interactions and collaborations with stakeholders and the environment (Etzioni, 1988).

In a context in which CSR-related literature tends to be segmented according to the various aspects of the CSR development process, we need integrative frameworks that provide a more comprehensive perspective on CSR development (Swanson, 1999). In particular, to offer such a perspective on corporate progression toward CSR from a stakeholder-oriented view, we undertake a critical review of existing CSR development models based on psychology, organizational and business and society literature to provide a descriptive, integrative model of CSR development on which further research efforts might build. Our seven-stage consolidative model of CSR development revolves around three cultural phases (CSR reluctance, CSR grasp and CSR embedment) and highlights both underlying rationales for and key dimensions of CSR development. By

¹¹ In line with Crane and Matten (2005: 11), we conceive 'morality' as "concerned with the norms, values, and beliefs embedded in social processes which define right and wrong for an individual or a community". In particular, we consider that such basic sense of right and wrong precedes 'ethics', that is "concerned with the study of morality and the application of reason to elucidate specific rules and principles that determine right and wrong for any given situation" (2005: 11). Such rules are referred to as 'ethical theories'. It must be noted that Jones et al. (2007) distinguish 'traditional' morality (obligation and duty, honesty and respect, fairness and equity, care and assistance) from market morality (self-interest).

stressing complementary linkages among existing models of CSR development, the morally based stakeholder culture continuum developed by Jones et al. (2007) and Clarkson's (1995) continuum of corporate postures toward social responsiveness, we help consolidate cultural, moral, strategic and organizational elements that characterize an organization at different stages of its CSR development.

First, our consolidative model emphasizes that CSR development implies a deep comprehension and integration of the moral and cultural evolution that CSR demands. This assumption stems from the idea that organizational culture shapes the context within which organizations design and operationalize their strategy and policies and exerts considerable influence on the organization's CSR development (Berger, Cunningham and Drumwright, 2007). Thus, our model differs notably from existing CSR development models, in that it highlights the importance of the organization's evolution from a CSR-unsupportive to a CSR-supportive culture through its development of integrated CSR programs and policies.

Second, by addressing the progressive recognition and integration of social concerns conveyed by internal and external stakeholders into the organization's strategy and decision-making processes, our model intrinsically links the degree to which the organization understands and addresses stakeholder demands – that is, the morally based stakeholder culture of the organization (Jones et al., 2007) – and Clarkson's (1995) conceptualization of corporate strategies of social responsiveness. Thus our model explicitly acknowledges the strategic nature of CSR development and highlights that a stakeholder culture (which we posit represents a key form of leverage in the development of a CSR-supportive organizational culture) significantly conditions the organization's responsiveness to social issues and thus prompts or prevents CSR development.

From a managerial perspective, our model provides a descriptive basis that stakeholders and managers may use to evaluate where their organization stands in the CSR development process. From a research perspective, our integrative model also offers a

comprehensive basis on which to build further conceptual and empirical efforts aimed at assessing how CSR unfolds in organizations. In particular, we argue that more prescriptive investigations should address the change motors that drive CSR development within organizations.

The remainder of this article proceeds as follows: We first present a brief conspectus of CSR and stakeholder-related theories and define CSR as a stakeholder-oriented construct. We then focus on CSR development models, noting the critical importance of imagining CSR development as a culturally dependent process, outline some key social responsiveness models and present a comprehensive review of existing stage-based models of CSR development. On the basis of this conceptual background, we introduce and develop our consolidative stage model of CSR development, together with the key cultural phases that it reflects. Finally, we conclude by discussing some implications and limitations of our work.

CSR AND STAKEHOLDER THEORY

In the extended history of the evolution of the definition and concept of CSR and its related notions (e.g., corporate social performance, corporate citizenship, corporate sustainability), significant ambiguity and complexity arise (Carroll, 2008; de Bakker, Groenewegen and den Hond, 2005). Garriga and Melé (2004) categorize CSR-related theoretical conceptualizations into four groups: instrumental, political, integrative and ethical approaches. The instrumental approach regards CSR as a direct or indirect means to a specific end: profits. Political theories emphasize the social rights and duties associated with the social power of the organization, whereas the integrative approach includes theories that assert organizations should integrate social demands, because they depend on society for their continuity, growth and mere existence. Finally, ethical theories understand the relationship between business and society as embedded with ethical values; therefore, organizations should adopt social responsibility as an ethical obligation, above other considerations.

The lack of a formal, up-to-date consensus about the CSR construct is reflected in the emergence of manifold conceptualizations that fundamentally vary in their recognition of the nature of CSR commitments, ranging from voluntary practices that depend on corporate discretion (e.g., European Commission, 2001; Kotler and Lee, 2005) to moral obligations and binding activities that respond to societal expectations (e.g., Carroll, 1979; Jones, 1980). Furthermore, they differ in their identification of the groups toward which the organization should be responsible—shareholders (e.g., Friedman, 1970), internal stakeholders (e.g., Drucker, 1984), specific internal and external stakeholders (e.g., CSR Europe, 2003) or society at large (e.g., Davis and Blomstrom, 1975). In Table 12, we offer some key CSR definitions and emphasize their key features (i.e., nature of CSR commitments, theoretical approach, focus of CSR commitments).

These conceptualizations predominantly rely on the idea that CSR pertains, at least to some extent, to social expectations in the organization's environment and therefore requires those organizations to acknowledge they operate not in just a universe of shareholders but rather within larger networks of financial, political and social members, all of whom put pressure on the organizations (Martin, 2002). According to this stakeholder perspective, the organization is a constellation of converging, competing interests, each with intrinsic value, and a place of mediation at which these varying interests of different stakeholders and society can interact.

Stakeholder theory, as adopted by management literature for its descriptive accuracy, instrumental power and normative validity (Donaldson and Preston, 1995), has emerged as crucial for understanding and describing the structures and dimensions of business and societal relationships (Carroll, 1993; Wood and Jones, 1995). It helps specify the groups or persons to whom companies are responsible and provides a foundation for legitimizing stakeholder influences on corporate decisions; consistent with Kantian moral philosophy, stakeholders cannot be treated merely as means to corporate ends but rather are valuable in their own right and as ends in themselves (Evan and Freeman, 1988).

TABLE 12 (part 1/2):
CSR Definitions

AUTHOR(S)	TERMINOLOGY	DEFINITIONS	CONCEPTUALIZATION CHARACTERISTICS		
			Nature of CSR Commitments	Theoretical approach	Focus of CSR commitments
Bowen (1953)	Social responsibilities of businessmen	“the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (p. 6)	Moral obligation	Ethical	Society at large
Davis (1960)	Social responsibilities of businessmen	“businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest... [S]ocial responsibilities of businessmen need to be commensurate with their social power” (pp. 70-71)	Discretion	Political	Society at large
Friedman (1970)	Social responsibility of business	“to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud” (p. 125)	Moral obligation	Instrumental	Shareholders
Sethi (1975)	Social responsibility	“implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance” (p. 62)	Discretion	Integrative	Society at large
Davis and Blomstrom (1975)	Social responsibility	“The idea ... that decision makers are obligated to take actions which protect and improve the welfare of society as a whole along with their own interest” (p. 6)	Moral obligation	Integrative	Society at large
Carroll (1979)	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)	Moral obligation	Integrative	Society at large
Jones (1980)	Corporate social responsibility	“the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract” (pp. 59-60)	Moral obligation	Integrative	Specific stakeholders groups

TABLE 12 (part 2/2):
CSR Definitions

AUTHOR(S)	TERMINOLOGY	DEFINITIONS	CONCEPTUALIZATION CHARACTERISTICS		
			Nature of CSR Commitments	Theoretical approach	Focus of CSR commitments
Drucker (1984)	Social responsibility of business	“to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth” (p. 62)	Discretion	Instrumental	Internal stakeholders
Maclagan (1998)	Corporate social responsibility	“may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization’s actions” (p. 147)	Discretion	Integrative	Specific stakeholders groups
European Commission (2001)	Corporate social responsibility	“a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis” (p. 6)	Discretion	Integrative	Specific stakeholders groups
McWilliams and Siegel (2001)	Corporate social responsibility	“actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (p. 117)	Discretion	Integrative	Society at large
CSR Europe (2003)	Corporate social responsibility	“the way in which a company manages and improves its social and environmental impact to generate value for both its shareholders and its stakeholders by innovating its strategy, organization and operations”	Discretion	Integrative	Specific stakeholders groups
Kotler and Lee (2005)	Corporate social responsibility	“a commitment to improve community well-being through discretionary business practices and contributions of corporate resources” (p. 3)	Discretion	Integrative	Society at large

Accordingly, even if it is not sufficient per se, resorting to stakeholder theory commonly appears as “a necessary process in the operationalization of corporate social responsibility” (Matten, Crane and Chapple, 2003: 111).

Building on existing CSR-related conceptualizations and in line with the stakeholder and organizational culture-centred perspective on CSR adopted herein, we characterize corporate social responsibility as (1) a stakeholder-oriented construct that concerns (2) the voluntary commitments of an organization pertaining to (3) issues extending inside and beyond the boundaries of that organization and (4) that are driven by the organization’s understanding and acknowledgement of its moral responsibilities regarding the impacts of its activities and processes on society. This integrative conceptualization of CSR restates responsibility and moral obligation in voluntary language to recognize the influence of corporate discretion, as well as that of the organization’s own comprehension and recognition of its moral duties toward stakeholders and the social issues they convey to the organization. It also suggests a key role of organizational traits, which influence corporate postures toward social responsiveness with regard to recognition and assimilation of CSR issues. That is, our approach emphasizes both cultural and strategic aspects of the CSR development process.

CSR DEVELOPMENT MODELS

Dunphy et al. (2003) argue that CSR development usually takes place through organizational change processes, whether incremental or transformational, which depend on the organization’s situation. Doppelt (2003) instead posits that change efforts should follow a radical, transformational approach, such that “managers must fundamentally rethink their prevailing views about strategy, technology and markets” (Hart and Milstein, 1999: 32), because in the long run, incremental improvements are not sufficient.

A common foundation underlying these two approaches to CSR development states that developing integrated CSR initiatives becomes possible when managerial views evolve and “ethical” decision making receives support from the organizational culture (see Trevino and Nelson, 2007). Organizational cultures represent storehouses of information, knowledge and know-how that can support or spoil CSR efforts (Doppelt, 2003). In this sense, fostering a CSR-supportive, value-driven culture is a key challenge on the journey to CSR, because the presence and progressive growth of a CSR-supportive organizational culture constitutes an essential leverage for the organization’s further CSR development (Swanson 1999).

Organizational and stakeholder cultures

Organizational culture commonly appears as dynamic, multifaceted and layered (Ogbonna and Wilkinson, 2003), though no real consensus supports a definition of organizational culture (Howard, 1998), which may account for the widespread use of Hofstede’s (1984: 21) definition of corporate or organizational culture as “the way things are done in the business.” Schein (1990) cites the pattern of basic assumptions that organizations use to cope with external adaptation and internal integration problems, in which “shared perceptions, patterns of beliefs, symbols, rites and rituals, and myths ... evolve over time and function as the glue that holds the organization together” (Zamanou and Glaser, 1994: 475). The existing culture of an organization clearly constitutes a framework that provides guidance into issues such as how work gets done, the way in which people think and the standards for interactions. It also determines the context within which organizations apprehend and deploy activities and strategy (Ghobadian and O’Regan, 2006) and significantly affect the organization’s potential CSR development (Berger et al., 2007).

From a stakeholder-oriented perspective, we assume that the values, attitudes and patterns of behaviors within an organization, which fundamentally characterize the way it integrates stakeholders’ claims, represent the extent to which the organizational culture can support the development of an organization’s CSR policies and initiatives.

In particular, we argue that what Jones et al. (2007: 142) call a *stakeholder culture*, which they define as “the beliefs, values, and practices that have evolved for solving stakeholder-related problems and otherwise managing relationships with stakeholders,” constitutes a dominant dimension of a CSR-supportive organizational culture.

Stakeholder culture is the extent to which an organizational culture adopts self-interests or rejects them in favor of other-regarding sentiments. On the basis of this conceptualization, Jones et al. (2007) build a typology of corporate stakeholder cultures that comprises a continuum of concern for others, ranging from self- to other-regarding. Their five stakeholder culture categories also entail distinct stakeholder-related and moral foundations. In Table 13, we highlight the key characteristics of each stakeholder culture they identify. In Appendix, we further provide a more comprehensive delineation of the possibly relevant moral foundations of the five stakeholder culture categories, as emphasized by Jones et al. (2007).

An amoral or agency culture exhibits no concern for others and is based on pure managerial egoism. The corporate egoist and instrumentalist stakeholder cultures represent limited morality cultures that exist under the umbrella term “moral stewardship.” Regard for others extends only to shareholders in the corporate egoist culture; it includes other stakeholders to the extent that doing so benefits shareholders in the instrumentalist culture. Finally, the moralist and altruist cultures demonstrate concern for the welfare of normative stakeholders as a primary motivation, which makes them broadly moral cultures. The moralist culture features concern for all other stakeholders, whereas the altruist culture does not.

The various assumptions and values underlying a given stakeholder culture may strongly influence the nature and sophistication of the practices applied to manage the organization’s relationships, as well as the interactions with stakeholders (Hatch, 1993). Depending on the stakeholder culture, members of an organization likely apprehend their environment, decisions and actions in a more or less stakeholder-focused manner. We therefore contend that there are contingent relationships between the dominant

stakeholder culture of an organization and its propensity and ability to respond to social expectations, which in turn dictates the nature and scope of the development of its CSR commitments.

Corporate postures toward social responsiveness

In line with their stakeholder culture and the managerial orientations that derive from it, organizations can adopt various approaches to deal with each stakeholder group (Wartick and Cochran, 1985; Wilson, 1975). In this sense, Carroll (1979) suggests a social responsiveness continuum that ranges from *do nothing* to *do much* responses to characterize the extent to which managers react to the social expectations of their environment. A corporate strategy for social responsiveness might be reactive, defensive, accommodative or proactive (Wilson 1975). A reaction strategy features resistance or opposition, including either fighting against a stakeholders' interests or completely withdrawing and ignoring the stakeholder (Jawahar and McLaughlin, 2001). Organizations with a defensive strategy address stakeholders' expectations "to escape being forced into it by the external forces" (Joyner and Payne, 2002: 300), such as legal, regulatory or social pressures. In contrast, accommodation is a more active mode: Organizations address social issues that exist, take responsibility for problematic behaviors and act positively to rectify them. The organizations that adopt a voluntary approach to handling social issues act before they might be forced to do so by outside forces. Finally, proactivity involves "doing a great deal to address a stakeholder's issues, including anticipating and actively specific concern or leading an industry effort" (Jawahar and McLaughlin, 2001: 400). A proactive organization moves to prevent potential issues constructively and resolve latent problems or protect against unethical behavior.

TABLE 13:
Stakeholder cultures: A punctuated continuum

Stakeholder culture	AMORALITY	LIMITED MORALITY: MORAL STEWARDSHIP		BROAD MORALITY	
	Agency	Corporate egoist	Instrumentalist	Moralist	Altruist
Relevant stakeholders	None	Shareholders only	Shareholders only, but other stakeholders as means to shareholder ends Instrumentally useful stakeholders	All normative* and derivative stakeholders°	Normative stakeholders only
Moral orientation	Pure egoism Purely self-regarding	Regard for others extends to shareholders; belief in efficiency of the market; honour contract with shareholders; OR Moral purism Egoistic at the corporate level	Regard for others extends to shareholders; belief in efficiency of the market; honour contract with shareholders; OR Egoistic at the corporate level	Morally based regard for normative stakeholders; pragmatic regard for derivative stakeholders	Morally based regard for normative stakeholders only
Alternative descriptors	Amoral management Managerial egoism	Short-term profit maximisation Short-term self-interest at the corporate level Short-term stewardship	Enlightened self-interest Corporate self-interest <i>with guile</i> Instrumental or strategic morality 'Moral' impression management Enlightened stewardship	Intrinsic morality tempered with pragmatism; genuine concern for welfare of normative stakeholders Moral pragmatism	Pure intrinsic morality; concern for welfare of normative stakeholders is primary

Source: Adapted from Jones, Felps and Bigley (2007: 145)

*Normative stakeholders represent “those stakeholders to whom the organization has a moral obligation, an obligation of stakeholder fairness, over and above that due other social actors simply by virtue of their being human” (Phillips, 2003: 30). Such “obligations of fairness” are created whenever parties accept benefits of a mutually beneficial cooperative arrangement (Phillips, 1997).

°Derivative stakeholders represent “those groups whose actions and claims must be accounted for by managers due to their potential effects upon the organization and its normative stakeholders. Managerial attention to these groups is legitimate, but this legitimacy is derived from their ability to affect the organization and its normative stakeholders” (Phillips, 2003: 3).

Clarkson (1995) links the strategies of social responsiveness and the responsibilities of the organization with the concept of posture, or the level of responsibility an organization demonstrates in managing its stakeholders' concerns and relationships. Postures pertain to the organization's character in its interactions, so rather than characterizing the nature of the response, posture relates to how the response is made (Basu and Palazzo, 2008; Wood, 1991). The responsive posture of an organization thus evolves as it confronts new challenges (Mirvis, 2000). According to Clarkson (1995), a reactive posture indicates a denial of CSR, whereas a defensive posture is associated with admitting responsibility but fighting against it. With an accommodation stance, the organization accepts responsibility, and with a proactive stance, it adopts a posture from which the organization can anticipate its responsibility.

Stage models of CSR development

Stage models specifically focus on organizational CSR developments with a dynamic¹², long-term perspective, which assumes that organizations demonstrate different level of acceptance, understanding and integration of CSR principles at different points in time. These models emphasize the dynamic and evolutionary nature of the CSR development process, during which CSR-related initiatives become more integrative, sophisticated and demanding. For instance, Eells's (1956) early work analyzing corporate attention to social responsibility issues assigned corporate behaviors to a continuum, ranging from a less responsible, *traditional corporation* that is nothing but the organizational arm of its stockholders to a responsible, *metro corporation* that purposefully maintains a balance of interest among competing claimants. Walton (1967) expands Eells's work by dividing this continuum into six clusters, or stages that can characterize the spectrum, ranging from an *austere* to an *artistic* corporate attitude toward social responsibility.

¹² These models contrast with discrete CSR typologies based on organizations' motivations to undertake CSR efforts or the nature of the initiatives implemented by the organization (e.g., Halme and Laurila, 2008; Hillman and Keim, 2001; Husted and Salazar, 2006), which represent more static conceptualizations. They also differ from existing CSR implementation models that focus on practical guidelines and success factors that can help organizations design and implement their CSR policies and initiatives (e.g., Cramer, 2005; Maignan, Ferrell and Ferrell, 2006; Maon et al., 2009).

Consistent with these pioneering contributions, as well as subsequent corporate social responsiveness models, scholars and practitioners, especially since the 1990s, have refined and developed various stage models of CSR development¹³; Table 14 offers a comparative illustration of selected key stage models proposed over the years.

These stage models are comparable and related. Even when they rely on distinct concepts, such as corporate attention to social responsibility, managerial positions toward CSR, corporate (social) responsibility, corporate or organizational moral development, corporate citizenship or corporate sustainability, they consistently emphasize key organizational stages along a continuum that indicate greater consideration for social and environmental issues and thereby provide a relevant and enriching basis for comparison.

Noteworthy nuances exist among these models though. For example, the hypotheses on which the authors build their stage models often relate to distinct, if connected, theoretical or methodological choices. Models developed in an organizational or corporate moral context (e.g., Logsdon and Yuthas, 1997; Reidenbach and Robin, 1991; Sridhar and Camburn, 1993) expand on Kohlberg's (1964, 1976) theory of moral development, which combines moral philosophy with cognitive psychology and advocates individual cognitive development as a necessary prerequisite for moral reasoning. These stage models therefore assert that just as individual persons respond to ethical dilemmas differently, organizations vary in their reactions to moral issues and exhibit various levels and stages of moral development. Using the specific case of Nike's CSR development, Zadek (2004) adopts an organizational learning perspective, though his focus pertains specifically to how organizations learn by encoding inferences from their history with direct experiences, the experiences of others and their interpretations of those experiences in the form of routines that guide their behavior (Levitt and March, 1988). Mirvis and Googins's (2006) proposed CSR stage model

¹³Scholars in environmental management offer similar developmental continuums of corporate greening and environmental strategy (e.g. Post and Altman, 2004; Roome, 1992; for a comprehensive review, see Kolk and Mauser, 2002).

relies instead on Greiner's (1972) organizational growth theory, which implies that organizations move through five stages of growth and require appropriate strategies and structures for each. According to this perspective, organizational development results from series of predictable crises that prompt responses, which in turn move the organization forward.

Beyond these differences, the key characteristics of the successive stages seem similar across models but may differ significantly on specific dimensions. First, existing stage models for CSR vary in the starting point they set for the CSR development. Many models (e.g., Davis and Blomstrom, 1975; Dunphy et al., 2003; McAdam, 1973) indicate a progressive evolution from a denial or active rejection to a proactive integration and management of societal issues, both within and outside the organizational boundaries. Davis and Blomstrom (1975: 85) define a withdrawal stage as an actively antagonistic stage in which "business recedes further into its own shell, reducing its interface with society and trying to mind its own business." Other models (e.g., Mirvis and Googins, 2006; Van Marrewijk and Werre, 2003; Walton, 1967) ignore the rejection stance and suggest a progressive evolution that starts with an indifferent or self-protecting approach, before moving toward the proactive integration and management of societal issues.

Second, we can differentiate these models according to the number of stages they cite in their responsiveness continuum. McAdam (1973) and Stahl and Gringsby (1997), for instance, offer robust models that emphasize a limited number of large stages; more refined stage models (e.g., Dunphy et al., 2003; Van Marrewijk and Were, 2003) instead highlight more but narrower stages and provide a more nuanced view of CSR development.

TABLE 14:
Stage models of CSR development

AUTHOR(S)	WALTON (1967)	MCADAM (1973)	DAVIS AND BLOMSTROM (1975)	REIDENBACH AND ROBIN (1991)	STAHL AND GRIGSBY (1997)	DUNPHY, GRIFFITHS AND BENN (2003)	VAN MARREWIJK AND WERRE (2003)	ZADEK (2004)	MIRVIS AND GOOGINS (2006)	CONSOLIDATIVE MODEL				
CONCEPT REFERRED TO	CORPORATE ATTENTION TO SOCIAL RESPONSIBILITY	SOCIAL RESPONSIBILITY PHILOSOPHY	SOCIAL RESPONSIBILITY	CORPORATE MORAL DEVELOPMENT	MANAGERIAL CORPORATE SOCIAL RESPONSIBILITY	CORPORATE SUSTAINABILITY	CORPORATE SUSTAINABILITY	CORPORATE RESPONSIBILITY	CORPORATE CITIZENSHIP	CORPORATE SOCIAL RESPONSIBILITY				
NUMBER OF STAGES	Six stages	Four stages	Five stages	Five stages	Three stages	Six stages	Six stages	Five stages	Five stages	Seven stages				
<p style="text-align: center;">Social Responsiveness Continuum</p> <p style="text-align: center;">(Wilson 1975; Carroll 1979; Clarkson 1995)</p> <p style="text-align: center;">↑</p> <p style="text-align: center;">DO NOTHING</p> <p style="text-align: center;">↓</p> <p style="text-align: center;">DO MUCH</p>	Reaction posture	Fight all the way	Withdrawal	Amoral	/	Rejection	/	Defensive	/	1. Dismissing	"Winning at any cost perspective"			
	Defense posture	Austere	Do only what is required	Public relations approach	Legalistic	Minimum legal compliance	Non-responsiveness	Compliance	Elementary	Compliance	2. Self-protecting	"Reputation & Philanthropy perspective"		
		Household		Legal approach			Compliance-driven							
	Accommodation posture	Vendor	Be progressive	Bargaining	Responsive	Enlightened self-interest	Efficiency	Managerial	Engaged	Engaged	4. Capability-seeking	"Stakeholder management perspective"		
		Investment											Profit-driven	Innovative
		Civic											Caring	
	Proactive posture	Artistic	Lead the industry	Problem solving	Ethical	Proactive change	Strategic proactivity	Synergistic	Strategic	Integrated	6. Strategizing	"Sustainability perspective"		
						Sustaining	Holistic	Civil	Transforming	7. Transforming	"Change the game perspective"			

Third, existing models often diverge with respect to the content of the successive stages. Walton's (1967) and Van Marrewijk and Werre's (2003) models appear particularly noteworthy in this respect, because they include a vendor or profit-driven stage that does not appear in other models. In this stage, the organization promotes CSR only if doing so contributes to the bottom line.

In summary, stage models of CSR development often use different terminologies, rely on rather dissimilar theoretical assumptions and indicate discrepancies related to the number, articulation and content of the successive organizational stages they emphasize. Nonetheless, these models demonstrate, if not similar, reconcilable logics and generate parallel implications for organizations. In all cases, they describe a CSR-related development that consists of a progressive integration of social concerns into organizations' decision-making processes.

CONSOLIDATIVE MODEL OF CSR DEVELOPMENT: SEVEN STAGES, THREE CULTURAL PHASES

The logic behind our consolidative model stems from the assumption that an organization's CSR development state reflects certain characteristics of its cultural, moral, strategic and organizational features. We argue that CSR commitments are driven by particular, morally based stakeholder cultures, because the organizational practices (and, by extension, organizational routines) that characterize a stakeholder culture reflect "collectively learned behavioral responses to problems that the organization has encountered as its members have worked together to manage complex stakeholder relationships" (Jones et al., 2007: 143). In this sense, integrating the notion of stakeholder cultures with the stage models of CSR development helps establish links across moral, cultural and organizational elements that mark an organization at different stages. That is, our consolidative model integrates existing perspectives of stage models that build on moral development, organizational growth and learning theories. Furthermore, it clearly emphasizes the link between the CSR development stages and

Clarkson's (1995) conceptualization of corporate postures toward social responsiveness. Our consolidative model thus explicitly acknowledges the strategic nature of the CSR development phenomenon.

At a cultural and moral level, we contend that the CSR developmental path moves through three main phases: a *CSR cultural reluctance phase*, when CSR gets ignored or considered only in terms of constraints; a *CSR cultural grasp phase*, during which organizations become familiar with CSR principles; and a *CSR cultural embedment phase*, when the organizational culture fully embraces morally based CSR principles that influence its organizational outcomes. Table 15 summarizes the key features of the cultural phases in our proposed model.

The three broad CSR cultural phases further encompass distinct development stages, which are characterized by distinctive strategic and organizational features. The CSR reluctance phase encompasses only the (1) dismissing stage; the CSR cultural grasp phase includes (2) a self-protecting stage, (3) a compliance-seeking stage and (4) a capability-seeking stage; and the CSR cultural embedment phase comprises (5) a caring stage, (6) a strategizing stage and (7) a transforming stage. Table 16 summarizes our articulation of the development stages across the three CSR cultural phases, as well as key features of each stage with respect to the particular aspects of the CSR development process. We classify these features into different dimensions that successively influence one another in the decision-making process for CSR initiative development: knowledge and attitudinal dimensions, strategic dimensions and tactical and operational dimensions.

CSR cultural reluctance phase

In this cultural phase, CSR appears as a constraint that provokes active opposition to any initiatives that seem broader than those focused on financial benefit. The organization ignores its own social and environmental impact and contests stakeholders' claims that might constrain its activities, despite strong criticisms from its external

environment. The organization is self-regarding. We therefore connect this cultural phase to the corporate egoist stakeholder culture identified by Jones et al. (2007). Short-term self-interest at the corporate level constitutes the prevailing orientation, with a focus on avoiding constraints and honoring only widely accepted contracts with shareholders. In this “winning at any cost” perspective, CSR does not represent a key element of the organization’s values and beliefs. Organizational culture is unsupportive of CSR.

Dismissing stage. The CSR cultural reluctance phase confounds the CSR dismissing development stage, marked by nonexistent motivation for CSR development and an absence of CSR-related actions or initiatives. At this stage, the organization adopts a black-box posture toward its external environment, and relationships with stakeholders are purely contractual.

CSR cultural grasp phase

Organizations begin to progress toward CSR during the CSR cultural grasp phase. Their sensitivity to CSR issues increases, and acknowledgement of CSR concepts and rationale progressively emerges. Therefore, CSR progressively appears more as a value protector.

The organization also is concerned, in its CSR-related initiatives, with minimizing operational risks and protecting the value of its existing assets by reducing its environmental and social burdens. Precaution remains a keyword, and the focus centers on tangible results and the adaptation of existing processes in the short-term. The organization still is fairly self-regarding, but stakeholders increasingly appear instrumentally useful, and the enlightened self-interest noted by Jones et al. (2007) emerges. The organization wants to meet compliance objectives and maintain its license to operate, so it progressively works to develop efficient management and production processes to reach these goals while gradually assimilating CSR principles and translating them into managerial practices. In this sense, CSR becomes a risk

management tool. Relationships with stakeholders progressively evolve from punctual to more interactive dimensions as top management recognizes the potential CSR-related advantages of learning from knowledgeable stakeholders. The CSR cultural grasp phase encompasses self-protecting, compliance-seeking and capability-seeking CSR development stages, all of which can be characterized by instrumental stakeholder cultures. From this phase forward, CSR progressively percolates into the cultural loam of the organization.

Self-protecting stage. In the self-protecting stage, the lack of awareness of CSR-related issues results in limited CSR activities, which are intermittent and often lack coherence or structure. The organization faces uncontrolled criticisms from some stakeholders and tends to deny accusations about potentially harmful activities (Zadek, 2004) or implement only local rectifications in response to punctually highlighted issues. There is no real CSR aspiration, so organizations do not actually take CSR issues into account, other than as limitations on their business-as-usual processes or as extra activities, such as philanthropic initiatives. The involvement of management in CSR issues is very limited, and CSR is a marginal element of the organization's culture.

Compliance-seeking stage. During this development stage, top management awareness of CSR-related issues and potential threats to the organization begins to increase. The organization focuses on compliance with evolving, increasingly severe regulatory frameworks while also striving to meet minimum industry standards, mainly pertaining to the employment and production sides of its activities. The organization develops policies, such as early environmental, health and safety guidelines, and exposes them to the relevant public and internal stakeholders of the organization. In turn, it reduces its risk of sanctions. Mirvis and Googins (2006) emphasize that the responsibility for handling compliance matters usually falls on the functional heads of several departments, such as human resources, legal matters, public and investor relations and community affairs.

TABLE 15:
A three-phase CSR cultural model

PHASE	KEY FEATURES		STAKEHOLDER CULTURE TYPE	
CSR cultural reluctance	Approach to CSR – social responsiveness	Ignorance, reaction	Concern for others	Self-regarding
	Purpose of commitment to CSR	None	Relevant stakeholders	Shareholders
	CSR influence on organisational goals	CSR as a constraint, focus on avoiding CSR concerns	Stakeholder treatment logic	Honour the widely accepted contract with shareholders only
	Nature of CSR-related goals	None	Key feature	Limited morality: Corporate egoist /short-term self-interest at the corporate level
<i>Limited Morality: Instrumentalist</i>				
CSR cultural grasp	Approach to CSR–social responsiveness	Instrumental, from defence to accommodation	Concern for others	Fairly self-regarding
	Purpose of commitment to CSR	Compliance and license to operate	Relevant stakeholders	Instrumentally useful stakeholders
	CSR influence on organisational goals	CSR as a value protector, focus on reputation, tangible results and adaptation of existing processes in the short-term	Stakeholder treatment logic	Honour the widely accepted contract with shareholders only, adhere to principles when instrumentally advantageous
	Nature of CSR-related goals	Tangible and communication objectives	Key feature	Enlightened self-interest
<i>Broad morality</i>				
CSR cultural embedment	Approach to CSR–social responsiveness	Integrative, from accommodation to proaction	Concern for others	Other-regarding
	Purpose of CSR commitment	From business-wide opportunity to social change	Relevant stakeholders	Normative and derivative stakeholders
	CSR influence on organisational goals	CSR as a value creator, focus on innovation and long-term prospects	Stakeholder treatment logic	Treat stakeholders as an ends as well as means
	Nature of CSR-related goals	CSR as a moving target	Key feature	Intrinsic morality tempered with pragmatism or pure intrinsic morality

TABLE 16 (part 1/2):
A consolidative model of CSR development

CSR CULTURAL PHASE	STAGE OF CSR DEVELOPMENT	CSR VIEW AND PROMINENCE IN ORGANIZATIONAL CULTURE	DIMENSIONS OF CSR DEVELOPMENT		
			Knowledge and attitudinal dimensions		
			<i>Organizational sensitivity to CSR issues</i>	<i>Driver of CSR initiatives development</i>	<i>Support of top management</i>
CSR cultural reluctance	1. Dismissing	<i>Winning at any cost perspective / None</i>	Active opposition to CSR broader than financial benefits	None	None
CSR cultural grasp	2. Self-protecting	<i>Reputation and philanthropy perspective / CSR as marginal</i>	Window-dressing and / or lack of awareness or ignorance about CSR issues	Lack of CSR-orientation perceived as potentially harming business	Piecemeal involvement
	3. Compliance-seeking	<i>Requirements perspective / CSR as worthy of interest</i>	Growing awareness of CSR-related troubles to be avoided	CSR perceived as a duty and an obligation – Focus on restricted requisites	Involvement in theory / professed
	4. Capability-seeking	<i>Stakeholder management perspective / CSR as influential</i>	Growing awareness of CSR-related advantages to be gained	CSR perceived as a duty and an obligation – Focus on confluent expectations	Fair involvement / supportive
CSR cultural embedment	5. Caring	<i>Stakeholder dialogue perspective / CSR as embodied</i>	Knowledgeable CSR awareness	CSR perceived as important as such	Commitment
	6. Strategizing	<i>Sustainability perspective / CSR as prevailing</i>	Leadership objectives on CSR-related issues	CSR perceived as inexorable direction to take	Sound commitment
	7. Transforming	<i>Change the game perspective / CSR as ingrained</i>	CSR as an internalized management ideology	CSR as the only alternative considering universal mutual interdependency	Devotion

TABLE 16 (part 2/2):
A consolidative model of CSR development

CSR CULTURAL PHASE	STAGE OF CSR DEVELOPMENT	CSR VIEW AND PROMINENCE IN ORG. CULTURE	DIMENSIONS OF CSR DEVELOPMENT							
			Strategic dimensions				Tactical and operational dimensions			
			<i>Social responsiveness</i>	<i>Rationale behind CSR initiatives</i>	<i>Performance objectives</i>	<i>Transparency and reporting</i>	<i>Stakeholder relationship</i>	<i>Resources commitment</i>	<i>Structuring of CSR initiatives</i>	<i>Coordination of CSR issues</i>
CSR cultural reluctance	1.Dismissing	<i>Winning at any cost perspective / None</i>	Rejection	None	None	Black-box	Purely contractual	None	None	None
CSR cultural grasp	2.Self-protecting	<i>Reputation and Philanthropy perspective / CSR as marginal</i>	Strong defense	Limitation of potentially harming and uncontrolled criticisms	Resolution of problems as they occur	Justifying posture	Punctual	Budget for problems as they occur	Activities	Public relations concern
	3.Compliance-seeking	<i>Requirements perspective / CSR as worthy of interest</i>	Light defense / reaction	Compliance objectives	Minimization of harmful externalities / Respect of evolving norms and regulatory requirements	Internal reporting / Legal disclosure posture	Unilateral	Limited-minimal funding	Policies	Functional
	4.Capability-seeking	<i>Stakeholder management perspective / CSR as Influential</i>	Accommodation / response	License to operate	Anticipating new requirements & expectations / Identification of profitable niches for CSR	Internal reporting / Selective disclosure posture	Interactive	Generally sufficient but inconstant funding	Plans of action	Multi-functional
CSR cultural embedment	5.Caring	<i>Stakeholder dialogue perspective / CSR as embodied</i>	Adaptation	Competitive advantage	Active management of CSR-related issues / Definition of business-wide opportunities	Public reporting posture	Reciprocal influence	Dependable funding	Programs	Cross-functional
	6.Strategizing	<i>Sustainability perspective / CSR as prevailing</i>	Strategic proactivity	Value proposition	Leading the pack / Development of sustainable business leverages through CSR	Certified Reporting posture	Collaborative	Substantial funding	Systems	Organizational realignment
	7.Transforming	<i>Change the game perspective / CSR as ingrained</i>	Proactivity	Enlarged finality – Societal change	Diffusion of expertise / Maximization of positive externalities	Fully transparent posture	Joint innovation	Open-ended funding and resource commitment	Core integration – CSR as business as usual	Institutionalization

The organization still adopts a defensive stance, because it does what is “correct,” without developing interactive relationships with the external environment. Corporate reputation concerns begin to lead to a greater integration of CSR-related concerns within the organizational structure and processes. At this stage, views of CSR take an external requirements perspective, but it progressively emerges internally as a concept appearing worthy of interest.

Capability-seeking stage. The last development stage associated with the CSR cultural grasp phase implies that the organization has developed some skills in managing CSR fundamentals, derived from its practice and familiarity with CSR-related issues. Awareness of CSR issues and the reputational risks associated with neglecting these issues increase. To ensure its license to operate, the organization endeavors to demonstrate its new stance toward its role in society and its commitments by opening itself to new categories of stakeholders. The business rationale for CSR also begins to emerge, though it may remain rather unclear for the organization. Those CSR initiatives identified as profitable in particular markets or that can strengthen corporate reputation, especially among consumers, shareholders and employees, get particularly promoted (Van Marrewijk and Were, 2003). Relationships with stakeholders become more interactive. From this newly born stakeholder management perspective, CSR grows into an increasingly influential dimension of the organization’s values and beliefs.

CSR cultural embedment phase

Organizations substantiate their CSR organizational progress through a CSR cultural embedment phase, during which they extend their CSR-related know-how, deepen their key stakeholders’ relationships and mobilize their internal resources to address CSR-related demands from their environment proactively; CSR is seen as a potential value creator.

During the CSR cultural embedment phase, organizations experience significant cultural evolution toward integrating and managing stakeholders' claims and CSR principles. That is, they increasingly are other-regarding in their decision making. These organizations demonstrate intrinsic morality tempered by pragmatism, especially with regard to derivative stakeholders "whose actions and claims must be accounted for by managers due to their potential effects upon the organization and its normative stakeholders" (Phillips, 2003: 31), such as competitors, the media or activist groups. Corporate stakeholder cultures tend toward broadly moral stakeholder cultures, and organizations attempt to hold on to moral principles that apply to all stakeholders, not just shareholders. The CSR policies and activities switch from a short-term, result-based perspective focused on value protection to a value creation-driven conception (cf. Lindgreen and Wynstra, 2005). The basis that stakeholders can use to influence decision-making processes within the organization grows progressively larger, and their relationships become collaborative and head toward durable alliances. Furthermore, the organization develops a culturally integrated approach to CSR, through which it tries to maximize opportunities and create value through CSR commitments, creative processes and joint innovations with external stakeholders.

But considering CSR as "an opportunity rather than as damage control or a PR campaign requires dramatically different thinking" (Porter and Kramer, 2006: 91), so in the CSR cultural embedment phase, the acknowledgement of the crucial links between CSR and innovation becomes a key element of the CSR development process. Innovation in this context entails the creative processes that lead to "new products and services that are adopted by users and consumers enabling organizations to compete by creating and supplying new markets that replace existing, less sustainable markets and patterns of production and consumption" (Roome, 2006: 48). Thus, in the CSR cultural embedment phase, CSR is progressively perceived as triggering long-term sustainability by facilitating both resource productivity and product differentiation. More crucially, by placing joint innovation at the heart of the CSR cultural embedment process, an organization can critically reflect on "the possibilities of new relationships between

nature, society and technology that will mark a new, more sustainable age” (Dunphy et al., 2003: 54) and thereby develop creative initiatives that reflect the core of its business activities.

Caring stage. When CSR initiatives go beyond compliance and short-term profit-driven aspirations, top management understands that CSR issues constitute a long-term challenge that the organization cannot handle just through compliance, public relations strategies or isolated profitable opportunities. Top management instead becomes sensitized to the potential for long-term improvements, business-wide opportunities and benefits of coherent CSR programs. The CSR codes of conduct reflect a wider societal orientation, focused more on the external environment and the long term. The coordination of CSR policies becomes cross-functional (Mirvis and Googins, 2006), and the organization places core business managers in charge of developing a balanced perspective among economic, social and environmental concerns. The organization initiates communication about existing reporting efforts and ensures the results of its CSR-related programs and initiatives are made public. It also progressively embraces a “stakeholder dialogue perspective” of CSR, and CSR gradually is embodied as a distinctive attribute of the organization’s activities and culture.

Strategizing stage. In this stage, CSR becomes important unto itself, acknowledged as the orientation that prior progress inevitably has reached (Reidenbach and Robin, 1991). Because CSR practices are understood to contribute to long-term viability and success, CSR becomes an important part of corporate strategy. Organizations rely on implemented CSR systems and constructive initiatives to undertake their positioning efforts and gain a reputation as a leader in sustainable practices. For this purpose, the organization tends to endeavor to make itself an employer of choice and develop innovative initiatives that build stakeholder support (Dunphy et al., 2003). At this stage, the organization moves beyond community expectations and finds opportunities to achieve social, environmental and economic benefits at the same time; thus, its quest for CSR definitely becomes value driven. Codes of conduct turn into action documents, and

the organization gradually develops into a proactive CSR-oriented organization that maintains a transparent dialogue with key stakeholders and engages in constructive partnerships pertaining to key business and societal issues. In this sustainability perspective, CSR is the prevailing objective of all corporate activities.

Transforming stage. During the last CSR development stage, the organization goes beyond its traditional business model and fully integrates CSR principles into every aspect of the organization and its activities. The organization has undergone a profound change in its culture and strategy and reached wide-ranging CSR by adopting new ethical values that are committed to human well-being and the fulfillment of the ecological sustainability of the planet. For these organizations, the CSR motivation is anchored in the belief that “sustainability is the only initiative since all beings and phenomena are mutually interdependent” (Van Marrewijk and Were, 2003: 112). The organization adopts fully transparent postures and aims to diffuse its CSR management expertise. The promotion of CSR within and across industries characterizes organizations that associate with other businesses in cross-industry and multi-sector cooperation. Existing collaborations with community groups, NGOs and public authorities transform into durable alliances that address real societal concerns (Mirvis and Googins, 2006; Zadek, 2004). The organization thus stands at the proactive end of the spectrum, taking a “change the game” perspective toward CSR, and CSR is very deeply ingrained in the culture of the organization.

DISCUSSION

The consolidative model we propose relies on three key considerations. First, each stage along the path to CSR cannot be understood as a stationary achievement. For any organization, CSR development represents a dynamic, continuous process, without clear stopovers or breaks and with potential trial-and-error periods. That is, our CSR development model must be apprehended flexibly, because an organization that demonstrates CSR practices mainly associated with a particular CSR cultural phase or

development stage might develop some other aspects that relate to a preceding or subsequent cultural phase or organizational stage.

Second, organizations do not necessarily proceed through each cultural phase or development stage. In line with Dunphy et al. (2003), we assume that organizations may well jump, leapfrog some steps or retreat by eliminating certain practices, thereby worsening their CSR stance, depending on the internal and external contexts they face at each moment. New management teams, stakeholder pressures, the presence of a CSR champion or the evolution of legal and regulatory frameworks all could drive or hinder the development of CSR programs and initiatives. Corporate leaders' specific visions, motives and values appear to constitute a particularly important influence on the nature and scope of an organization's commitment to social responsibility (Maak and Pless, 2006; Waldman, Siegel and Javidan, 2006). Furthermore, whereas some nonconforming organizations might demonstrate active antagonism toward CSR, others might be founded on a deep commitment to ethical values, which enables them to skip the early cultural phases or development stages of the path. An organization's commitment to an activity appears decisive for it to embed the activity within its culture (Schein, 1992).

In addition, CSR stages emphasized in our model intuitively assume a coherent CSR approach. Nevertheless, companies might well, in practice, be very advanced with respect to the consideration and management of some specific stakeholder claims and issues while at the same time keep disregarding other CSR-related concerns linked to their activities. In this sense, our model is composed of 'ideal type' stages in a Weberian sense, through which "more or less present and occasionally absent concrete individual phenomena (...) are arranged into a unified analytical construct" (Weber, 1949: 90) and contributes to put the confusion of social reality in order.

Third, sub-cultural differences in organizations might occur across hierarchical levels and functional units (Cooke and Rousseau, 1988). Such differences reflect enactments of the myriad, distinct works and social environments within the organizations, which may lead to local, hierarchical and functional deviations with respect to the dominant

stakeholder culture of the organization and the co-existence of nuanced sub-cultures within the organization. We warn that the distinct phases and stages highlighted in our model should not suggest an unyielding succession of obligatory grade crossings for all groups and sub-groups. Rather, they represent epitomic, intermediary points along the CSR development process, designed to highlight how an organization as the unit of analysis can deal collectively with societal issues and integrate CSR principles into its organization.

From a theoretical perspective, our consolidative model of CSR development provides a robust basis for an empirical confirmation of the actual pertinence of stage models of CSR development. Furthermore, we call for conceptual and empirical research, using a dynamic perspective, that investigates how organizations evolve along successive CSR stages. Our consolidative model offers new perspectives for the analysis of organizations' CSR development processes by identifying key development stages and robust cultural phases as well as by emphasizing the importance of organizational context and characteristics in these processes. In line with Maon et al. (2008), we suggest CSR development research should assess social change drivers and strategies that appear specifically relevant to the distinct levels of CSR development. Organizations in early and later stages likely exhibit dissimilar moral, cultural, strategic and organizational characteristics, which suggests the need for a time- and phase-dependent consideration of change drivers and strategies across the CSR development process. Studies that highlight critical success factors and related change strategies therefore should adopt a developmental perspective that reflects the typical staged nature of the CSR development of an organization.

From a managerial perspective, our model describes the multi-dimensional, cultural nature of the CSR development process rather than simply CSR policies and practices. That is, our model builds on the principle that organizations can capitalize on their current strengths and capabilities to evolve with respect to CSR; it highlights some constructive starting points and thus smooth the way for further CSR developments.

However, scholars in management and organization fields also demonstrate that the purposeful management of organizational culture can be a complex, persistent process that seldom succeeds, except at a superficial level (e.g., Ogbonna and Wilkinson, 2003). Furthermore, the possibility and desirability of managerial control over the values, beliefs and assumptions of organizational members remain contested (Legge, 1994; Nord, 1985), in that existing cultural values and beliefs about what is right and wrong tend to resist to purposeful change (Crane and Matten, 2004). Nevertheless, unfavorable, emergent cultural patterns may be disrupted and favorable patterns encouraged (Weeks, 2007). Accordingly, we do not contend that CSR development requires deliberate management and control by the organizational culture but rather that the key challenge for organizations that want to embed CSR within their strategy and culture entails an ability to generate room to foster a more appropriate organizational context for the dissemination of CSR awareness and to leverage CSR-related opportunities initially, then maximize positive externalities later.

CONCLUSION

In recent decades, CSR has to a certain extent moved from professed principles to reality, and management literature has contributed significantly to defining and characterizing the phenomenon and developing discussions of its best practices and impact on reputation and financial performance. However, the development and implementation of CSR, until recently, had remained largely unexplored; in this context, we offer some central contributions.

Primarily, by conceptualizing CSR as a stakeholder-oriented construct that restates responsibility and moral obligation in voluntary language and by explicitly connecting models of CSR development with the morally based stakeholder culture continuum developed by Jones et al. (2007), as well as with the strategic nature of social responsiveness continuum conceptualizations (Carroll, 1979; Clarkson, 1995; Wilson, 1975), we underline how moral, cultural, strategic and organizational features appear

inextricably linked in the course of CSR development. Our dynamic, multi-dimensional perspective of CSR thus integrates organizational values and culture together with management processes and operations.

In addition, we offer a comprehensive review of stage models of CSR development and combine models originating from psychology, organization and business and society research. Consequently, we present a practical, comprehensive model that consolidates various perspectives into a robust model with three cultural phases and seven organizational stages. In particular, we note that to generate the innovativeness and creativity required to develop a sustainable business over the long term, an organization must progressively become a site for dialogue and collaboration. Therefore, CSR-related values must become deeply integrated into the management philosophy and organizational culture.

We clearly base our model on a perspective that indicates CSR-related research must deepen its efforts to develop practice-oriented models and thereby understand how organizations engage in and encourage corporate responsibility commitments (Lindgreen et al., 2009; Smith, 2003). For this perspective, our proposed model should provide a strong basis for further research, especially studies pertaining to the change strategies an organization can adopt to design and deploy comprehensive CSR initiatives.

ACKNOWLEDGEMENTS

The authors thank Jean-Pascal Gond, Alain Vas, Kenneth De Roeck and two anonymous reviewers for their encouragement and insightful suggestions and comments on previous drafts of this article.

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ESSAY 3

Conceptualizing organizational change toward corporate social responsibility: A quad-motor theory^{14 15}

ABSTRACT

This article introduces a composite model of organizational change that moves toward corporate social responsibility (CSR), built on a combination of ideal-type theories of change and an existing conceptualization of CSR cultural phases. The result is a quad-motor theory of CSR development in which life cycle, teleological, dialectical, and evolutionary motors of change operate interdependently, depending on the unit of change considered and the level of integration of CSR principles into the company's culture. This conceptual study supports more comprehensive accounts of the dynamic processes of organizational change toward CSR; it also helps bridge the gap between emerging research into what prompts corporate engagement in CSR and the actual design and implementation of CSR initiatives. Overall, this study offers both a relevant framework for assessing prior research and a structured blueprint to drive ongoing research efforts.

Keywords: Corporate social responsibility, organizational culture, organizational change, motors of change

¹⁴ Joint work with Professors Valérie Swaen (Université catholique de Louvain) and Adam Lindgreen (University of Hull).

¹⁵ Early versions of this essay have been presented at the *EBEN-UK Conference* (Cambridge), at the *ISBEE Conference* (Cape Town) and at the *Academy of Management Annual Meeting* (Anaheim) in 2008, where it has been selected for inclusion in the best papers proceedings and recognized as a runner up for the best paper award of the 'Social Issues in Management' division. The 'ideal target' for this essay is the *Academy of Management Review*.

The path to our destination is not always a straight one.

We go down the wrong road, we get lost, we turn back.

Maybe it doesn't matter which road we embark on.

Maybe what matters is that we embark.

— **Barbara Hall**, *Northern Exposure*

INTRODUCTION

Recent decades have witnessed the growth of antiglobalization movements, trends toward ethical consumption, the emergence of socially responsible investing, and increased external scrutiny of companies' impacts on the environment (Guay, Doh, and Sinclair, 2004; Vogel, 2005). In this context, despite continued arguments about whether companies have social obligations that extend beyond wealth creation (Henderson, 2009), companies engage in specific projects or activities to demonstrate their corporate social responsibility (CSR), including organizing donation and volunteering campaigns, working in collaboration with public and civil society organizations, designing and implementing sustainability programs, revising corporate governance systems, adapting service and product ranges, and committing to triple bottom line reporting (Spiller, 2000).

For management research, this intensifying pattern of corporate behaviors makes central “the need for conceptual robustness to guide CSR initiatives undertaken by firms” (Basu and Palazzo, 2008: 122). Even as scholars have undertaken significant efforts to identify best practices (e.g., Esty and Winston, 2006; Rowledge, Barton, and Brady, 1999) and fruitfully established potential business rationales for CSR engagement based on reputation, competitive, and financial advantages (e.g., Kurucz, Colbert, and Wheeler, 2008; Orlitzky, Schmidt, and Rynes, 2003, Porter and Kramer, 2006), research on how companies become socially responsible has been relatively less frequent (Lindgreen, Swaen, and Maon, 2009; Smith, 2003).

More recent efforts nevertheless attempt to develop more complete understandings of what catalyzes growing corporate engagement in CSR initiatives. They highlight and assess instrumental, relational, and moral drivers of increased corporate engagement in socially responsible policies and initiatives (e.g. Aguilera et al., 2007; den Hond and de Bakker, 2007; Hemingway and Maclagan, 2004; Rowley and Moldoveanu, 2003). These drivers are emphasized as operating at individual, organizational, national, and transnational levels.

In parallel, emerging research efforts addressing how CSR principles get integrated into companies' organizational settings, strategy, and operations often suggest strategic planning models (e.g., Maignan, Ferrell, and Ferrell, 2005; Wheeler and Sillanpaa, 1997; Mitchell, Agle, and Wood, 1997) and ordained stage models of CSR development (e.g. Mirvis and Googins, 2006; Zadek, 2004). Yet corporate engagement in CSR policies and initiatives is a complicated phenomenon, involving interactions at various levels among diverse groups with distinctive interests, objectives, and power over the organization (Frooman, 1999; Rowley, 1997). In this sense, CSR principles may unfold in organizations through emergent courses of action and in iterative fashions characterized by backtracking, omission, and curbs (Mirvis, 2000). In addition, the development of integrated CSR policies and initiatives may entail either incremental or radical approaches to change, depending on the company's features and context (Dunphy, Griffiths, and Benn, 2003).

Therefore, the integration of CSR principles into companies' strategy and operations represents a multifaceted process associated with complex organizational implications, still imperfectly understood by CSR and management literature. Though insightful, scholarly attempts to delineate how companies tackle this intricate phenomenon remain confusing and insufficient with regard to how CSR-related change occurs in companies. To some extent, existing research efforts lack theoretical soundness and practical relevance. As stated by Lee (2008: 64), "the interactions between businesses and society and the organizational changes occurring as a result of corporate adoption of CSR are

immensely rich and dynamic phenomena, but they have not been adequately explored yet”.

We therefore turn to literature pertaining to CSR, stakeholder theories, organizational culture, and organizational change to derive a thorough theoretical explanation of change processes at play in CSR development. We conceptualize organizational change toward CSR by emphasizing life cycle, teleological, dialectical, and evolutionary ideal-type change motors (Van de Ven and Poole, 1995), which operate interdependently to drive CSR development. Specifically, the four motors can explain the rationale and processes at play in the organizational and strategic integration of CSR principles, depending on the unit of change (i.e., company as a single entity vs. constituent groups or an organization and its stakeholders) and the company’s attitude and behavior with respect to CSR-related issues and opportunities (Jones, Felps, and Bigley, 2007; Maon, Lindgreen, and Swaen, 2010). We exemplify our model with real-life cases of CSR development at Nike and Novo Nordisk.

We thus help deepen understanding of how CSR principles unfold in organizations by integrating CSR and stakeholder theories with organizational culture and change theories to produce a more comprehensive account. In particular, we consider how individual, organizational, environmental, and institutional forces affect how CSR unfolds in organizations and drives the evolution of companies’ attitudes, structural arrangements, and behaviors. In so doing, we clarify how organizational change toward CSR is typically characterized by both prescribed and constructive modes of change and integrate emerging literature about what catalyzes corporate engagement in CSR with studies addressing the actual design and implementation of CSR initiatives.

In addition, we emphasize cultural features at the organizational level, which orient the nature and type of CSR commitments and strategy, and substantiate previous assumptions about the role of organizational culture in CSR development (de Woot, 2005; Swanson, 1999). Our effort thus both complements and extends existing stage models of and prescriptive strategic planning frameworks for CSR development.

Finally, our model represents a relevant framework for organizing prior research and a structured blueprint for future research efforts. Our quad-motor theory of organizational change could serve as a heuristic for critiques and reformulations that further clarify CSR changes and motors.

We structure the remainder of this article as follows: First, in a critical literature review, we focus on CSR from an organizational culture perspective and organizational change lens. Second, we develop our quad-motor theory of organizational change toward CSR, using Maon et al.'s (2010) CSR cultural phase model and Van de Ven and Poole's (1995) typology of change process theories. Third, to exemplify our conceptualization, we use the real-life cases of CSR development at Nike and Novo Nordisk. Fourth, we emphasize our central contributions and implications for further research.

CSR, ORGANIZATIONAL CULTURE, AND ORGANIZATIONAL CHANGE

The CSR concept began to take shape in the 1950s, but its definitions only proliferated in the 1970s (e.g., Carroll, 1979; Davis and Blomstrom, 1975). Since then, the evolution of the definition and concept of CSR has been remarkable and complex and fostered various research efforts to classify (e.g., Garriga and Melé, 2004; Gond and Matten, 2007) or provide historical analyses (e.g. Carroll, 2008; de Bakker, Grenewegen, and den Hond, 2005; Frederick, 1998) of the concept. Yet Carroll's (1994: 14) statement that "the CSR ground is an eclectic field with movable boundaries, differing training and perspectives, multiple memberships and a wide breadth" remains pertinent as a description of the state of affairs.

In line with the stakeholder view of the organization (Freeman, 1984; McWilliams and Siegel, 2001; Post, Preston, and Sachs, 2002), we espouse Maon et al.'s (2010) account of the CSR notion as (1) a stakeholder-oriented construct that involves (2) the voluntary commitments of an organization pertaining to (3) issues extending inside and beyond the boundaries of that organization and (4) are driven by the organization's

understanding and acknowledgement of its moral responsibilities regarding the impacts of its activities and processes on society.

This stakeholder-based account regards the company as a site of mediation, at which the interests of different stakeholders and society interact. In line with a normative perspective on stakeholder theory (Donaldson and Preston, 1995; Evan and Freeman, 1993), it further suggests the organization as a constellation of converging, competing interests, each with intrinsic value, such that each stakeholder group deserves consideration for its own sake. Beyond the legal and economic obligations associated with their existence and activities, companies thus have moral duties to society (Carroll, 1979; Jones, 1980). Such an account of CSR restates the notion in voluntary language though, by recognizing corporate discretion and the central role of organizational traits for identifying, understanding, and assimilating complex and potentially wide-ranging CSR issues and duties. That is, this view emphasizes cultural, moral, and strategic dimensions of the processes related to companies' consideration and integration of stakeholder interests, claims, and expectations.

CSR through an organizational culture lens

An organization's evolving consideration, integration, and response to stakeholder claims and demands (i.e., social responsiveness; Carroll, 1979; Wartick and Cochran, 1985; Wilson, 1974) involves increasing sensitivity to societal issues and openness to various categories of internal and external stakeholders (Mirvis and Googins, 2006; Sethi, 1979; Strand, 1983). Viewing social and environmental issues in terms of responsibility and potential opportunities, rather than a source of potential public relations or damage control, requires considerably different thinking on the corporate side (Porter and Kramer, 2006).

Accordingly, companies may need to transition from an utterly economy-driven culture to a more value-laden culture (de Woot, 2005) and from a negative duty-based morality (i.e., prevent corporate actions that harm others) to the incorporation of a positive duty-

based morality that spans institutional, organizational, and individual levels and leads the organization to advocate a willing, active commitment to help others (Swanson, 1999). The company must build on its corporate values to create an organizational culture that promotes openness, not focus solely on self-interest, and adopt other-regarding sentiments (Jones et al., 2007). In this sense, the development of a CSR-supportive organizational culture with positive and constructive attitudes toward CSR issues represents a key challenge for companies that want to implement integrated CSR policies.

Although researchers and managers commonly use the notion of organizational culture, its interpretation is far from unanimous (Langan-Fox and Tan, 1997; Ott, 1989). On the one hand, traditional scientific management research (e.g., Gordon and Di Tomaso, 1992; Schall, 1983; Sethia and von Glinow, 1985) considers organizational culture as an autonomous and observable variable that can be isolated for analysis and organizational comparisons (Alexander, 1990). On the other hand, a complexity theory perspective regards organizational culture as “something an organization is” (Smircich, 1983: 347) rather than something it has, such that it emerges as a product of shared symbols and meanings (Harris and Cronen, 1979; Smircich, 1983). In this perspective, purposeful cultural control and change by managers is difficult and perhaps unachievable, though unfavorable cultural patterns can be disrupted and favorable patterns encouraged (Seel, 2000; Weeks, 2007). Yet despite the absence of consensus, Hofstede (1997) argues that most researchers would not dispute that organizational culture is holistic and referring to a whole that is more than the sum of its parts; reflects the history of the organization; relates to things anthropologists study, such as rituals and symbols; is socially constructed and created; is preserved by the people who form the organization; and is soft and difficult to change.

Then regardless of the approach, organizational culture shapes knowledge structures and influences who, what, and how work gets performed in the organization (Barney, 1986; Schwartz and Davis, 1981). Companies must be aware of and build on their

organizational culture to design relevant strategic policies, prior to undertaking organizational developments. Strategic and cultural issues within the company often overlap, and many organizational issues involve both culture and strategy (Bates et al., 1995; Weick, 1985). If the organizational culture and strategic orientations of the company are interconnected, the development and realization of CSR strategic agendas and the company's cultural features also are inextricably linked. Organizational cultures represent storehouses of information, knowledge, and know-how that may support or spoil the development of CSR strategy and efforts (Doppelt, 2003; Lyon, 2004).

In turn, Maon et al. (2010) provide a model of CSR development in organizations that integrates cultural, moral, and strategic aspects of CSR development together with its organizational implications. This consolidative model builds on the corporate social responsiveness continuum (Carroll, 1979; Wartick and Cochran, 1985; Wilson, 1974), existing stage-based models of CSR development (e.g., Davis and Blomstrom, 1975; Mirvis and Googins, 2006; Van Marrewijk and Werre, 2003; Zadek, 2004), and the stakeholder culture notion that reflects “the beliefs, values, and practices that have evolved for solving stakeholder-related problems and otherwise managing relationships with stakeholders” (Jones et al., 2007: 142). Not every organization necessarily experiences each cultural position, but Maon et al. (2010) highlight three cultural phases that characterize how companies integrate CSR principles.

In the first *CSR cultural reluctance phase*, organizations reject or ignore CSR-related issues and preserve a “win at any cost” perspective; they are self-regarding, and shareholders are the overriding stakeholder group. Therefore, CSR commitment is a constraint, and the company actively resists initiatives broader than those that foster direct financial benefits. In the *CSR cultural grasp phase*, organizations become familiar with CSR principles and commit to CSR due to compliance objectives and in an attempt to minimize operational risks by reducing environmental and social burdens. Thus, CSR-related commitments seem like a means to protect value, and organizations consider a wider range of stakeholders, even as they remain fairly self-regarding.

Finally, in the *CSR cultural embedment* phase, organizational culture fully embraces morally based CSR principles, and the company is more other-regarding. Its CSR policies and initiatives switch from results-based, short-term value protection efforts to value creation-oriented, CSR-related initiatives that pertain to the core of business activities. We summarize the key features of Maon et al.'s (2010) three-phase cultural model in Table 17.

CSR through an organizational change lens

The consolidative model of CSR development (Maon et al., 2010) stresses that companies genuinely committed to CSR acknowledge the dynamic demands of their business and social environment by increasingly integrating various stakeholder expectations. If possible, the organization even rises above these expectations and proactively adopts policies and practices committed to human well-being and ecological sustainability. This evolution generally represents a shift from a present to a future state, with new ways to organize and work, and thus an organizational change process. The required degree and type of change involved remains an object of ongoing debate.

Incremental or radical degrees of change? The reformist perspective that dominates environmental management literature and underlies stage-based CSR development models (Mirvis and Googins, 2006; Schaefer et al., 2003) indicates that CSR-related change should be incremental. Management should focus on basic, progressive, operational changes to integrate CSR principles and stakeholder expectations over the long term. However, Doppelt (2003) suggests this approach ultimately falls short; because incremental improvements seem insufficient in the long term, CSR-related change efforts must entail a radical, transformational perspective in which managers “fundamentally rethink their prevailing views about strategy, technology and markets” (Hart and Milstein, 1999: 32). The aim thus becomes to reinvent and reconstruct the company to ensure its long-term success in a responsible way.

TABLE 17:
A three-phase CSR cultural model

PHASE	KEY FEATURES		STAKEHOLDER CULTURE TYPE	
CSR cultural reluctance	Approach to CSR – social responsiveness	Ignorance, reaction	Concern for others	Self-regarding
	Purpose of commitment to CSR	None	Relevant stakeholders	Shareholders
	CSR influence on organisational goals	CSR as a constraint, focus on avoiding CSR concerns	Stakeholder treatment logic	Honour the widely accepted contract with shareholders only
	Nature of CSR-related goals	None	Key feature	Limited morality: Corporate egoist /short-term self-interest at the corporate level
<i>Limited Morality: Instrumentalist</i>				
CSR cultural grasp	Approach to CSR–social responsiveness	Instrumental, from defence to accommodation	Concern for others	Fairly self-regarding
	Purpose of commitment to CSR	Compliance and license to operate	Relevant stakeholders	Instrumentally useful stakeholders
	CSR influence on organisational goals	CSR as a value protector, focus on reputation, tangible results and adaptation of existing processes in the short-term	Stakeholder treatment logic	Honour the widely accepted contract with shareholders only, adhere to principles when instrumentally advantageous
	Nature of CSR-related goals	Tangible and communication objectives	Key feature	Enlightened self-interest
<i>Broad morality</i>				
CSR cultural embedment	Approach to CSR–social responsiveness	Integrative, from accommodation to proaction	Concern for others	Other-regarding
	Purpose of CSR commitment	From business-wide opportunity to social change	Relevant stakeholders	Normative and derivative stakeholders
	CSR influence on organisational goals	CSR as a value creator, focus on innovation and long-term prospects	Stakeholder treatment logic	Treat stakeholders as an ends as well as means
	Nature of CSR-related goals	CSR as a moving target	Key feature	Intrinsic morality tempered with pragmatism or pure intrinsic morality

Source: Maon, Lindgreen and Swaen (2010: 30) - see also p. 107 of this dissertation

Dunphy et al. (2003) adopt a more temperate, conciliatory position by suggesting the degree of change needed to progress toward CSR depends on the company's specific activities and context.

Planned or emergent types of change? Many research efforts associate the development of integrated CSR policies and initiatives with planned change processes (e.g., Maignan et al., 2005; Maon et al., 2009; Panapanaan, Linnanen, Karvonen, and Pham, 2003; Werre, 2003). Thus change results from balanced assessments of current CSR status, managerial endeavors to establish CSR-related objectives, and a vision for the future that reflects key stakeholders' expectations and CSR-related opportunities. The CSR policies and initiatives result from the definition and realization of a strategic plan designed to achieve the established vision.

Although some models of these models emphasize a continuous CSR planning process and the importance of stakeholder dialogue and feedback (Maignan et al., 2005; Maon et al., 2009), they generally assume companies operate in stable environments and face mostly identifiable, foreseeable, controllable concerns. Yet many complex CSR issues are latent, evolving, and unclear and untidy for both companies and their managers (Dawkins and Lewis, 2003). Furthermore, internal and external stakeholder groups may appear unexpectedly, interact with others, and potentially forge alliances that modify the power balances between stakeholders and the company (Aguilera et al., 2007; den Hond and de Bakker, 2007; Frooman, 1999; Rowley, 1997). Companies' environments thus are often complex and turbulent, with changeable actors, erratic factors, and evolving rules and expectations with respect to ill-defined corporate duties.

In this context, corporate progression toward CSR may demand up-and-coming, recursive activities that incessantly act on and react to the environment and emerging institutional trends. To some extent, strategic planning models can provide only partially relevant accounts of how CSR principles unfold. Mainstreaming CSR demands the ability to cope cogently with both planned and emergent change (Smith and Lenssen, 2009).

Ideal-type theories of change. Existing research depicts organizational change toward CSR as contextual and multifaceted, potentially involving incremental adaptations and radical transformations, as well as planned interventions and emergent courses of action. Thus, its underlying processes remain imperfectly represented; we lack integrative perspectives of the pertinent phenomena. For this article though, we depart from the inconclusive debates and rely on the categorization of organizational change theories developed by Van de Ven and Poole (1995) to offer an alternative understanding. Classifications of organizational change approaches abound in organizational change literature (e.g., Bullock and Batten, 1985; By, 2005), but Van de Ven and Poole's distinctive research effort constitutes a particularly relevant tool because it provides a sound, wide-ranging, flexible representation of types of change that enable us to combine generic approaches and thus study complex and potentially compound change processes. Furthermore, it can take into account internal and external, as well as individual, organizational, and institutional, drivers of organizational change toward CSR. Specifically, their typology highlights four ideal developmental or macro-organizational change theories: life cycle, teleological, dialectical, and evolutionary theories. The four theories operate at different organizational levels, focus on distinct units of change, and are driven by different conceptual motors.

Life cycle and teleological theories operate on a single entity, such as an organization or group, whereas the dialectical and evolutionary theories operate with regard to multiple entities, such as constituent groups or an organization and its stakeholders. Whereas teleological and dialectic theories reflect constructive modes of change that can generate unprecedented, discontinuous, and unpredictable departures from the past, life cycle and evolutionary theories operate in a prescribed modality that evokes a sequence of change events, reflecting the progressive evolution of action routines. Interactions among the theories also produce a wide variety of complex phenomena related to change and development, such that organizational change often involves more than one motor.

Life cycle theories (e.g., Chandler, 1962; Kimberly and Miles, 1980) use organic growth to explain organizational development, from instigation to termination. Change appears immanent; its source already exists in the organization.

The teleological approach underlies organizational theories of change, including decision making (e.g., March and Simon, 1958), organizational learning (e.g., Levitt and March, 1988), and models of strategic planning.¹⁶ The end state drives the organization, so the organization appears both purposeful and adaptive.

The dialectical approach (e.g., Benson, 1977) imagines change as a result of struggle among opposing entities, within or outside the organization. Contradictory forces engage in a process of thesis and antithesis that results in synthesis (Ford and Ford, 1994), so the outcome is a new entity, the defeat of one entity, or an impasse. Oppositions may be external to the organization, as when other organizations pursue contradictory goals, or internal, as when several interest groups compete for precedence in the company.

Finally, evolutionary theories consider change deterministic and subject to minor influences, proceeding through repetitive sequences of variation, selection, and retention (Nelson and Winter, 1982). The incremental and occasionally radical move toward novel organizational forms results from the selective competition for scarce resources among different entities, though forces such as inertia and persistence also perpetuate and maintain certain organizational forms and practices (Pfeffer, 1982).

¹⁶ Van de Ven and Poole (1995: 523) note that strategic planning models (e.g., Chakravarthy and Lorange, 1991) nevertheless can imply stagewise, incremental process and that “such gradual accounts of goal implementation actually combine two of the ideal-types, teleological theory and life-cycle theory.” That is, change processes can form a composite model of two or more ideal-type theories.

QUAD-MOTOR CONCEPTUALIZATION OF ORGANIZATIONAL CHANGE TOWARD CSR

The combination of Van de Ven and Poole's (1995) framework and Maon et al.'s (2010) cultural model of CSR development constitutes a sound basis for developing a comprehensive, nuanced idea of CSR-related change processes. We thus derive distinct conceptual motors of change that drive the development of CSR policies and initiatives at different organizational levels and highlight different organizational contexts in which these change motors operate. On this basis, we provide a quad-motor theory, in which the four motors operate interdependently but are not mutually exclusive. Depending on the unit of change, we consider the respective motors relevant explanations of the rationale and processes of change experienced during the different phases that characterize a company's CSR cultural integration.

In the remaining of this section, we first approach change motors at play in organizational change toward CSR at different points in time by focusing on 'a single entity' perspective, where the organization in itself is considered as the unit of change. Then, in order to complement our analysis, we adopt a 'multiple entities' perspective on organizational change toward CSR, regarding companies as operating in a universe composed of multiple interacting actors and stakeholders inside and outside the organization. Finally, building on these two complementary perspectives, we depict illustrative real-life cases enlightening and supporting our theory proposal.

Single entity focus: From life cycle to teleological change motors

If the organization is the unit of change, Maon et al.'s (2010) successive cultural CSR phases initially appear to fit a life cycle approach to change; change intuitively occurs in a natural or institutional, programmatic way. That is, the company moves toward a preconfigured CSR cultural integration state, following a prescribed, linear process. The sequence of change then results from deterministic laws that produce first-order changes and reflect some logical order of organizational practices.

At some point though, CSR must involve more than compliant logic and include proactive corporate moves. Beyond basic legal requirements or expected CSR behaviors, the change sequence cannot be predefined, because CSR constitutes a moving target (Vogel, 2005). Further CSR objectives then evolve according to a social construction process that depend on the company's identification and perception of evolving expectations in its environment, through a purposeful and adaptive approach.

The central roles of the company's compliant or proactive CSR objectives and vision, other-regarding stance, and openness toward stakeholders thus influence the dominant logic that underlies change processes. The distinct CSR cultural integration phases then entail distinct dominant change motors; both life cycle and teleological motors operate in combination during the entire integration process, but it also is characterized by a progressive shift from the prevalence of the life cycle change motor in early CSR phases to the dominance of the teleological motor later. We summarize this argument in Table 18 and develop it hereafter by first evoking the case of the transition from CSR cultural reluctance to CSR cultural grasp before describing processes at hand in the shift from CSR cultural grasp to CSR cultural embedment.

Towards CSR cultural grasp: Prevalence of life cycle motor. In the CSR cultural reluctance phase, the lack of commitment and hostile managerial attitudes essentially mean the absence of constructive CSR-related initiatives. No actual dynamics characterize corporate development toward CSR, because CSR issues get ignored or rejected, and the organization maintains its conservative, stagnant attitude toward their integration.

In the transition to the CSR cultural grasp phase, the company progressively adopts a defensive or more accommodative stance, likely in response to legal requirements, institutionalized rules, and apparent CSR-related constraints. The external environment influences how the organization expresses itself, but this influence is mediated by the primarily obedient rationale that still governs the limited integration of CSR principles into the company's strategy and operations (cf. Van de Ven and Poole, 1988).

In addition, CSR development relies on a self-centered corporate view, triggered by latent liability deficits that characterize the company's organization and activities, from a risk management perspective (Kytte and Ruggie, 2005). Change occurs in discrete, episodic phases or steps, and the change program's rationale is imminent (within the limits of possible experience or knowledge), so the company aims to complete limited, quantifiable objectives at specific points along a linear timeline as necessary precursors of later events (Van de Ven and Poole, 1995). These objectives are coherent with the enlightened self-interest of the company and its short-term orientation.

Therefore, the change process in the transition to and during the CSR cultural grasp phase is mostly driven by a life cycle motor, supported by a logic that reflects compliant adaptation.

The linear event progression is regulated by instrumental logics or institutions. This prescribed CSR development program mirrors existing change processes, such as total quality management requirements or standardized certification plans. For example, CSR codes of conduct or corporate allocation of resources to support compliance with an international CSR standard (e.g., The Equator Principles) support a self-centered view and often "may have more to do with commercial considerations than with doing 'good' for its own sake" (Hine and Preutz, 2009: 387), even if they generate positive outcomes in terms of social and environmental impacts.

Finally, top-down methods that require change are common, because they designate resources (e.g., skills, knowledge, commitment) and provide reactions that are unpursued but expected from the external environment. The challenge for organizational leaders in this perspective is to find ways to ensure the organizational culture supports the actions needed to deliver on the company strategy and ensure its reputable status (cf. Tosti, 2007). However, maintaining this cultural stance may involve a complex process that seldom succeeds except superficially (Ogbonna and Wilkinson, 2003; Sinclair, 1993) and remains insufficient to ingrain CSR principles into the organizational culture and strategy.

TABLE 18:
Ideal-type motors of change at play in CSR development: a ‘single entity’ focus

CSR CULTURAL INTEGRATION PHASE	IDEAL-TYPE MOTORS OF CSR DEVELOPMENT	
CSR cultural reluctance	Prevalence of a life-cycle change motor (vs. teleological change motor)	
<ul style="list-style-type: none"> ▪ CSR seen as a constrainer ▪ Corporate egoist stakeholder Culture ▪ No CSR-related Objectives 	Key metaphor of CSR development	▪ <i>Organic growth</i>
	Logic	▪ <i>Imminent program, compliant adaptation</i>
CSR Cultural Grasp	Generating force	▪ <i>Prefigured program/rule, regulated by logic or institutions</i>
<ul style="list-style-type: none"> ▪ CSR seen as a value protector ▪ Instrumentalist Stakeholder culture ▪ Tangible and communicable CSR objectives 	Progression of CSR orientation	▪ <i>Linear sequence of prescribed stages in unfolding of immanent potentials for developing CSR initiatives and policies</i>
	Prevalence of a teleological change motor (vs. life-cycle change motor)	
	Key metaphor of CSR development	▪ <i>Purposeful cooperation</i>
CSR Cultural Embedment	Logic	▪ <i>Envisioned CSR end state, social construction</i>
<ul style="list-style-type: none"> ▪ CSR seen as a value creator ▪ Broadly moral stakeholder Culture 	Generating force	▪ <i>Goal enactment, consensus on means, cooperation/symbiosis</i>
<ul style="list-style-type: none"> ▪ Moving CSR objectives 	Progression of CSR orientation	▪ <i>Recurrent, discontinuous sequence of goal setting, implementation and adaptation to reach CSR envisioned end state</i>

Towards CSR cultural embedment: Prevalence of a teleological motor of change. The switch to broadly moral stakeholder cultures (Jones et al., 2007) typically demands that the company reinterpret business objectives, develop constructive dialogue with key stakeholders, and ensure that work practices are visible. In practice, evolving to a more value-focused CSR status requires redesigning work patterns and undertaking recurrent adaptations of the means and processes used to develop relevant, strategic CSR initiatives. The organization's ability to embed CSR within its culture and practices thus commonly depends on a collaborative, trial-and-error process and tailor-made approaches (Cramer, 2003) supported by CSR-related capabilities developed during the CSR cultural grasp phase, as well as strong adaptive capabilities.

The change process is driven by a teleological motor, supported by a logic of development as a cycle of goal formulation, implementation, evaluation, and modification based on learning by the organization. Organizational challenges center on redirecting existing efforts (Weick and Quinn, 1999), and the CSR understanding and subsequent initiatives become increasingly socially constructed. Managers and employees who conduct CSR activities begin to reflect on their corporate contribution from a broader CSR perspective. Because the change process “emerges through purposeful social construction among individuals within the entity” (Van de Ven and Poole, 1995: 520), it reflects organizational members' need to make sense of new goals and values (Basu and Palazzo, 2008; Cramer, van der Heijden, and Jonker, 2006). People and the organization construct an ideal CSR end state and undertake actions to attain it, though it ultimately cannot be reached because CSR is an evolving target. This mutual envisioned end state constitutes the final cause guiding the movement of the organization. The situation in principle is unpredictable; CSR objectives progress at the will of the organization, constrained by resources and interactions with the environment.

In addition, the teleological motor triggers constructive, second-order change that breaks with prior assumptions or frameworks (Watzlawick, Weakland, and Fisch, 1975). The teleological motor makes organizational change processes essentially

innovative, in that “the twin features of intentionality and the ability to change goals at will make teleological theories inherently emergent and creative” (Van de Ven and Poole, 1995: 524). Because the organization has a choice to enact whatever CSR-related objectives it likes, change potentially implies fundamental and novel shifts on the organization.

During the CSR cultural embedment phase, as CSR initiatives grow more complex and integrated, the change perspective approaches complexity theory. The related creativity produces an organization that can continuously reinvent itself, and managers’ responsibilities are to undertake efforts that enable the progress of emergent cultural attributes stemming from interactions and dialogical exchanges (Seel, 2000) and can foster behavioral patterns to support innovative CSR-related initiatives.

A single entity focused on organizational change toward CSR thus regards the transition from CSR cultural reluctance to cultural grasp according to life cycle approaches. The process becomes increasingly emergent as new goals get enacted during the transition to CSR cultural embedment phase, driven by a teleological change motor. However, the life cycle change motor does not simply fade away; rather, its weight diminishes. Conversely, the teleological change motor, dominant during the CSR cultural embedment phase, is latent in previous phases, but its prevalence grows as the company integrates CSR into its culture.

Multiple entities focus on organizational change toward CSR

Beyond a ‘single entity’-focused perspective, theories of change operating with regard to multiple entities can improve understanding of the change process at play; they regard companies as operating in a universe composed of shareholders, managers and employees and within larger networks of financial, commercial, political, and social actors, in line with the stakeholder view. Acknowledging CSR development as a process that involves various entities makes the company a potential site of confrontation among stakeholders’ varying values and events. Therefore, organizational

change often results from an imbalance of forces, and companies can be influenced by pressures to engage in developing or reinforcing their CSR agenda (Frooman, 1999; Rehbein, Waddock, and Graves, 2004; Rowley and Moldoveanu, 2003).

Reasons for engaging in CSR policies and initiatives also include evolutionary trends that lead to corporate imitation and replication. In this era of rising expectations of the corporate world, it seems almost unthinkable for a large company to be without some kind of CSR policies (*The Economist*, 2008). Engaging in CSR, at least to some superficial extent, has progressively become an indispensable part of any market-oriented strategy (Kotler and Lee, 2005; Vogel, 2005). A deeper integration of CSR-related concerns may further be driven by strategic, competitive reasons. From a value-creation point of view, CSR indeed offers a potential source of innovation, opportunities, and sustainable competitive advantage (Maxfield, 2008; Porter and Kramer, 2006).

Accordingly, both dialectical and evolutionary change motors in combination drive organizational change toward CSR, but it also appears characterized by a progressive shift from the predominance of a dialectical motor earlier to prevalent evolutionary motors later. We summarize this argument in Table 19. Hereafter, as in the case of the ‘single entity’ perspective on organizational change toward CSR, we develop our argument by first describing the transition from CSR cultural reluctance to CSR cultural grasp before evoking processes at hand in the shift from CSR cultural grasp to CSR cultural embedment.

Towards CSR cultural grasp: Prevalence of a dialectical motor of change. In a dialectical perspective, the company is a site for the interaction of internal and external contradictory forces, driven by potentially conflicting organizational and societal interests, objectives, and expectations. Internal opposition may involve managers or employees who champion CSR based on their personal morality, ethical dilemmas related to corporate activities, or socially oriented personal values (Hemingway, 2005; Hemingway and Maclagan, 2004; Waldman, Siegel, and Javidan, 2006).

TABLE 19:
Ideal-type motors of change at play in CSR development: A ‘multiple entities’ focus

CSR CULTURAL INTEGRATION PHASE	IDEAL-TYPE MOTORS OF CSR DEVELOPMENT	
CSR cultural reluctance	Prevalence of a dialectical change motor (vs. evolutionary change motor)	
▪ CSR seen as a constrainer	Key metaphor of CSR development	▪ <i>Opposition, conflict</i>
▪ Corporate egoist stakeholder Culture	Logic	▪ <i>Contradictory forces; thesis, antithesis, synthesis</i>
▪ No CSR-related Objectives	Generating force	▪ <i>Conflict and confrontation between opposing forces and interests</i>
CSR Cultural Grasp	CSR progression	▪ <i>Recurrent, discontinuous sequence of confrontation, conflict and synthesis between contradictory values or events</i>
▪ CSR seen as a value protector	Prevalence of an evolutionary change motor (vs. dialectical change motor)	
▪ Instrumentalist Stakeholder culture	Key metaphor of CSR development	▪ <i>Competitive selection</i>
▪ Tangible and communicable CSR objectives	Logic	▪ <i>Natural selections between competitors in a population</i>
CSR Cultural Embedment	Generating force	▪ <i>Population scarcity, competition, commensalism</i>
▪ CSR seen as a value creator	CSR progression	▪ <i>Recurrent and cumulative sequence of variation, selection and retention CSR events</i>
▪ Broadly moral stakeholder Culture		
▪ Moving CSR objectives		

Similarly, internal stakeholders such as trade unions (McKenna, 2007), shareholder activists (Rehbein et al., 2004), and subcultural groups might influence the integration of CSR principles by confronting the organization with demands to stop or modify certain beliefs, practices, or corporate activities.

Outside groups also may oppose the corporate entity if they believe it is pursuing directions that collide with their own directions and values. For example, activist groups, ethical investors, and consumer groups that recognize the implications of their purchases might ask for greater integration of social and environmental concerns into corporate decision-making processes, sometimes harshly (den Hond and de Bakker, 2007; Harrison, Newholm, and Shaw, 2006; Lewis and McKenzie, 2000; Spar and Le Mure, 2003).

Such conflicts can challenge commonplace assumptions and related behaviors and thereby foster CSR-related developments and changes in targeted companies, according to the balance of power among the entities. When a constructive synthesis emerges from dialectical processes, it becomes the thesis for the next cycle. In this sense, dialectical processes occur all along the developmental path, and distinct features mark the different levels of CSR cultural integration in an organization.

Although it generally affects the nature and scope of CSR initiatives, regardless of the company's commitment to CSR, the dialectical change motor may be especially relevant for explaining constructive modes of change at companies characterized by early CSR cultures, because these cultural phases entail significant gaps in CSR-related commitments. The gaps result from reactive, defensive, or barely accommodative stances and the compliance-driven attitude adopted by the company. When highlighted, these CSR limitations can stimulate pressures and criticisms, both within and outside the organization. In latter phases, the gaps between corporate commitments and stakeholder expectations tend to lessen as openness to stakeholder concerns and stakeholder engagement increase. This development leads to a relatively more stable—though often transitory—status quo.

However, conflicting relationships and opposite viewpoints do not necessarily lead to creative synthesis (Neal and Northcraft, 1991), win–win situations, or deeper CSR commitments and initiatives by a company. To complete our understanding of the processes underlying CSR development from a multiple entities perspective, we also need to consider the role of evolutionary motors of change.

Towards CSR cultural embedment: Prevalence of an evolutionary motor. As CSR becomes increasingly taken for granted (Vogel, 2005), Bondy (2009) argues that CSR norms are more and more institutionalized. Companies thus engage in replicating and imitating CSR-related corporate behaviors within and across industries, due to mimetic isomorphic trends (Bertels and Pelozo, 2009; Bondy, 2009), and the CSR movement generates wide-ranging changes across corporate populations. This trend suggests a Lamarckian perspective; CSR traits get progressively acquired by learning and imitating within a generation. The accumulation of individual CSR-related events and initiatives at the company level gradually changes the nature of the global corporate population, “according to prescribed rules that determine whether the mutation ‘takes’ and change occurs” (Van de Ven and Poole, 1995: 523). This mimicking trend characterizes the CSR cultural grasp phase, reflecting conscious and unconscious concerns related to the company’s license to operate in a global business environment, in line with an institutional theory standpoint on CSR development (Greening and Gray, 1994; Campbell, 2007).

Understanding the drive toward more proactive, deeper integration of CSR into strategy and core business processes requires further consideration of the competitive nature of CSR-based strategies. In competitive terms, it may be sounder for the company to act proactively and strategically rather than be coerced into making investments in CSR (Husted and Salazar, 2006; Porter and Kramer, 2006), especially in high growth industries (McWilliams and Siegel, 2001). In the transition to and during the CSR cultural embedment phase, CSR-oriented commitments and initiatives become a source of creativity and opportunity, such that the CSR-based strategies can sustain a

competitive advantage when the company is able to prevent imitators (Reinhardt, 1998). For example, a company whose proactive efforts would allow it to identify new technologies and thereby potentially meet impending regulations at a low cost would gain a long-term competitive advantage (Burke and Logsdon, 1996). Also, such proactive efforts can drive innovation in products and services, access to new markets, and the emergence of novel business models (Grayson and Hodges, 2004; Hart and Milstein, 2003; Kurucz et al., 2008). The shift to a culturally embedded value-creation CSR perspective thus must support interrelated developments of innovative strategies that may help capture scarce resources (Maxfield, 2008). It must enable corporate endurance in the long term.

If we extend our focus to constituents and stakeholders, the dialectical approach to change has significant relevance in terms of explaining corporate moves toward CSR. Dialectical theories offer a pertinent framework for analyzing CSR developments in early phases of the change process, when compliance and the license to operate are the central concerns of managers. As CSR principles get integrated in corporate culture and strategy, evolutionary theories of change, though also very relevant in early cultural phases, appear more appropriate to further understanding of the selective and competitive processes that lead to deeper integration of CSR concerns into companies' strategy and operations.

MOTORS OF CHANGE IN ACTION: CSR DEVELOPMENT AT NIKE AND NOVO NORDISK

This complex explanation of the process of change toward CSR incorporates the interactions of all four change motors. It also highlights prescribed and constructive modes of change in all phases, such that life cycle and dialectical motors prevail in the transition from CSR cultural reluctance to cultural grasp, but evolutionary and teleological motors are more prevalent in the transition to and during the CSR cultural embedment phase. The CSR developments at Nike and Novo Nordisk illustrate change

processes in early and later CSR cultural phases, respectively. These cases, involving well-known companies in the footwear and pharmaceutical industries, illustrate our quad-motor theory effectively, in that the different and extreme nature of their CSR development exemplifies the basic mechanisms at play and actors involved in the phenomena under study. Especially, we focus in the next paragraphs on the case of CSR development at Nike in order to illustrate change motors at play in the transition from CSR cultural reluctance to CSR cultural grasp. Then, we address the case of Novo Nordisk's progressive CSR cultural embedment.

Towards CSR cultural grasp: the case of Nike

Labor activists, nongovernmental organizations (NGOs), and study groups started targeting Nike concerning human rights violations and work conditions in its global supply chain in 1992, after a *Harper's Magazine* article publicized the appalling pay stub of a female worker at a Nike Korean-based subcontractor (Ballinger, 1992). Nike initially adopted a rejecting stance, arguing it did not own the factories and that its practices mirrored those of its industry and similar global-sourcing sectors. The CSR issues highlighted by its opponents focused on Nike's subcontracting system, which "pitted factories against each other and disassociated from suppliers that failed to meet performance and price standards" (Lim and Philips, 2007: 146).

Also in 1992, Nike recognized an increasing need for public relations management and distributed its newly developed code of conduct, which featured a first-party, voluntary certification mechanism operated by Nike in its global supply chain. In this incremental departure, Nike initially nested its first CSR code into its market-oriented supply system, which had self-evident economic advantages for the global purchaser. Nike's maintenance of primarily economic criteria for selecting and managing its supplier relationships eventually led to buyer–manufacturer links that could not support long-term CSR expectations (Lim and Philips, 2007).

In 1996, Nike came under fire again when criticisms of its “sweatshop” operations and accusations of “slave” labor resurfaced, along with suggestions that Nike was insincerely committed to its code of conduct. Nike responded by mobilizing a task force to confront these accusations with the argument that its factory conditions were equitable and its code of conduct ensured company-wide consistency (DeTienne and Lewis, 2005). In addition, Nike “went professional” (Zadek, 2004: 129) and created a department to deal specifically with managing suppliers’ compliance with labor standards. However, despite activist stockholders’ criticisms, Nike still refused third-party monitoring. In 1997, a Nike-funded study prompted extensive criticisms for its interpretation of the data, its methodology, and the researchers’ skill level; Nike’s image deteriorated further until 1998, a year marked by factory strikes and anti-Nike rallies, along with new allegations (Emerson, 2001; Lim and Philips, 2007).

In 1998, CSR development reached a turning point: Phil Knight, Nike’s CEO, vowed to modify Nike’s supply chain and labor practices. The company established a CSR department and introduced a revised code of conduct that won over many critics, because it acknowledged that CSR involved more than compliance with publicly highlighted expectations (Lim and Philips, 2007). Despite its wide-ranging efforts though, Nike faced ongoing turmoil between its short-term financial goals and its long-term strategic need to protect the brand (Zadek, 2004). Changing its strategic and organizational practices to achieve a deeper integration of CSR principles remained elusive for the company.

Nike’s case emphasizes the interaction between life cycle and dialectical motors of change in the transition toward CSR cultural grasp. That is, a succession of dialectical, CSR-related crises fostered Nike’s incremental adaptation through top-down, successive steps (i.e., communication operations, initial code of conduct, labor standards department, broader CSR department, revised code of conduct) that reflects some logical order. The organizational change toward CSR took root in both a socially

constructed power struggle and a self-centered, compliance-oriented corporate perspective.

NGOs, the media, activist groups, subcontractors' employees, and some shareholder groups exerted contradictory forces over Nike, whose primarily obedient and short-term economic rationale drove a stage-based integration of CSR principles into its strategy and operations. Organizational and operational reorientations required to resolve successive conflicts eventually led the company to drop its initial denials and adopt a more reactive and, to some extent, accommodative stance toward CSR issues. This move eventually culminated into a new corporate perspective on the CSR issues at stake.

Towards CSR cultural embedment: the case of Novo Nordisk.

The Danish company Novo Nordisk owns the largest diabetes product portfolio in the pharmaceutical industry and is active in haemostasis management, growth hormones, and hormone replacement therapies. The reactive and accommodative CSR postures and stakeholder engagement practices that characterized the company since the 1960s shifted in the 1990s, when genetic engineering entered the public consciousness. Novo Nordisk also had trouble meeting new production standards issued by the U.S. Food and Drug Administration and therefore could not compete on the U.S. market. Novo Nordisk had to find a way to ensure sustainable business achievements and foster innovation in its niche markets to remain differentiated from competitors (Schultz et al., 2004).

In a global business environment, marked by increasing business coordination challenges and diversified expectations, the company acknowledged that moving beyond basic license-to-operate considerations was critical to its development and to mitigate business risks in the long term (Tapscott, 2006). Novo Nordisk provoked internal reflections about management principles and cultural values and, in 1997, introduced the “Novo Nordisk Way of Management” to set a tone and standards for

managers and employees. It built on a sustainable vision of the future, key values, and commitments to financial, environmental, and social responsibility (Morsing and Oswald, 2009).

As a tool to develop a holistic approach, this integrated governance framework progressively contributed to different value-based targets for the business units at the corporate level—because it expressed what the company was striving for but left responsibility for prioritizing the initiatives to the local unit level—and thereby enhanced empowerment throughout the company (Parisi and Hockerts, 2008). The development of informal systems and enactment of cultural norms further provided “a necessary frame for guiding and disciplining acceptable and non-acceptable behavior in Novo Nordisk toward implementation of the [CSR] strategy” (Morsing and Oswald, 2009: 94). In 2003, it initiated a company-wide program encouraging employees to “Take Action!” by reflecting on potential initiatives at the local level that could improve society, in line with the company’s vision and activities. Suggestions came from all over the globe, and to ensure shared best practices, the company established a feedback loop for these employee insights (Pirson, 2010). This initiative fostered the emergence of a collective view of the endorsed type of proactive thinking and strategic actions (Morsing and Oswald, 2009; Tapscott, 2006).

Transparency and CSR reporting also became features of Novo Nordisk’s management systems and everyday practices. Following its first environmental report in 1994, it issued a social report in 1998, then started publishing an annual CSR report in 1999. For the first time in 2004, Novo Nordisk integrated CSR information with its financial results. This pioneering emphasis on transparency and openness to stakeholders facilitated internal communication but also encouraged external, inspirational dialogue, because the reporting highlighted business dilemmas and provided vantage points on past and future performance.

The broadened stakeholder perspective became central to company management too. The 1990 version of Novo Nordisk’s stakeholder model included bilateral contacts with

13 stakeholder groups; ten years later, the company no longer sat in the middle of the circle but instead was “one element in a stakeholder network of stakeholders with more or less close cooperation, alliances, or partnerships between the different groups” (Mygind, 2006: 307). Novo Nordisk developed formal and informal collaborations with international organizations, suppliers, local communities, consumer groups, and political parties, which progressively stimulated new goals and spurred strategically integrated, stakeholder-driven innovations (Parisi and Hockerts, 2008; Tapscott, 2006). For example, the DAWN program, a global survey initiated in 2001 to reveal “diabetes attitudes, wishes and needs,” focused on the person behind the disease and revealed patients’ unaddressed expectations. By engaging with different stakeholders, Novo Nordisk not only learned from their experiences but also gained insights it could transform into innovative solutions (Pirson, 2010).

Novo Nordisk’s case thus emphasizes the interaction between the evolutionary and teleological motors of change in the transition to and during CSR cultural embedment. Evolutionary concerns work to drive the elaboration of management systems, controls, and resources toward increased alignment with the competitive requirements prescribed by the company’s environment. The progressive reorientation of Novo Nordisk’s strategies, structures, and policies nevertheless were made possible by intentional projections of a vision for the future and encouragement of those who enacted this vision. Purposeful enactment constituted the root for interactively constructed corporate objectives and subsequent organizational evolutions.

Managerial efforts to enable novel cultural attributes in the organization contributed to the emergence of behavioral patterns that would support innovative, stakeholder-driven initiatives. Cultural orientations and stakeholder interactions also mutually nurtured each other, which enabled the organization “to understand stakeholders’ interests and expectations, to relate to different agendas, to identify and prioritize themes” (Morsing, 2006: 243). Sometimes in unexpected ways, this ongoing, punctuated process generated competitive advantages for Novo Nordisk through access to critical resources, greater

operational efficiency, improved product differentiation, and new market spaces (Parisi and Hockerts, 2008). The increased options for the future eventually pushed the evolution of the company in other directions as well.

DISCUSSION

Examples of CSR developments at Nike and Novo Nordisk contribute to show that prevailing motors at play in CSR-related organizational change processes may significantly differ according to the initial situation and level of embedment of CSR principles in the organization's culture. In a general perspective, the quad-motor conceptualization epitomized by these real-life cases contributes to business and society literature in at least three respects. First, our conceptualization extends prior literature pertaining to the drivers of corporate engagement in CSR (Aguilera et al., 2007) and the implementation processes that characterize it (Lindgreen et al., 2009; Smith, 2003). By considering life cycle, teleological, dialectical, and evolutionary change motors together with strategic and organizational implications, we help bridge the chasm between what triggers CSR development and how companies actually address CSR concerns and opportunities. In this sense, our research effort both complements and moves beyond existing stage-based models of CSR development (e.g., Mirvis and Googins, 2006; Zadek, 2004) and CSR strategic planning models (e.g., Maignan et al., 2005; Maon et al., 2009) and provides a more comprehensive understanding of the CSR development process. In particular, we suggest that the four change motors and the detailed account of their timely interplay constitute a relevant general framework for past and future research into CSR implementation and change. For example, it emphasizes the need to enhance imperfect accounts of the evolutionary nature of CSR development (e.g., Bondy, 2009), as well as the relevance of research efforts focused on CSR leadership (e.g., Waldman et al. 2006) or organizational sensemaking (e.g., Basu and Palazzo, 2008) to further our understanding of the teleological dimension of CSR development.

Second, we acknowledge that in addition to institutional business systems (Matten and Moon, 2008) and industrial environments (McWilliams and Siegel, 2001), cultural features at the organizational level orient the nature and type of a company's CSR commitments. Different change motors predominantly function at different CSR cultural phases and interconnect with different approaches to CSR. This article helps substantiate existing assumptions about the importance of organizational culture for developing CSR initiatives that support both business and societal *raison d'être* (de Woot, 2005; Swanson, 1999). In line with the conjecture that cultures are organization-specific and evolve over time, we stress the relevance of perceiving CSR developments from contextual, time-based, and cultural perspectives. Our study emphasizes the need for scholars to find a balance between general and organization-specific accounts to offer constructive analyses and representations of CSR development processes.

Third, our model offers a heuristic for critiques and reformulations designed to clarify change aspects that may be incompletely described in our conceptualization. Some of our theoretical choices certainly require further discussion; for example, the cultural model we use approximates a sequenced, prefigured, and incremental succession of phases, even though Maon et al. (2010) argue that companies do not necessarily proceed through each CSR cultural phase. In this sense, our quad-motor conceptualization of CSR development is to some extent nested within an overall life cycle progression from early to later CSR cultural phases. Understanding the relationships among the emphasized change motors therefore requires specifying macro–micro links among the motors to refine this account. Moreover, the acknowledgment that one motor might nest within another should trigger research into how the CSR development of the organization as a whole might encompass engrafted developments of particular units within and outside the organization. Finally, issues linked to the potential different paces and natures of CSR-related change processes across entities within the organization (Pettigrew, Ferlie, and McKee, 1992; Van de Ven and Poole, 1995) mainly remain unremarked in our theoretical endeavor.

Our study principally contributes to organizational change research by highlighting previously unexplored explanations of change and development in organizations. The distinctive features of the CSR development phenomenon—including its value-laden, moral, and social dimensions—make it fundamentally different from most organization-wide change events. Our composite explanation of CSR development accordingly provides a significant example of quad-motor theories of change in organizations, which remain virtually nonexistent in mainstream management and organization literature. In particular, our account parallels Riegel’s (1976) explanation of human development, which Van de Ven and Poole (1995) used to illustrate how a quad-motor approach might work. In some measure, the four mechanisms of CSR development reflect the four progressions of life events in Riegel’s human development theory: an internal-biophysical progression (i.e. a “life-cycle” process), a psychological progression dominated by situational dialogues (i.e. a “teleological” process), a sociocultural progression emphasizing relationships between the social world and the individual’s development (i.e. a “dialectical” process), and an outer-physical progression driven by external forces (i.e. an “evolutionary” process). The relative parallelism between these two theories could constitute a relevant basis for developing research avenues that may enrich and refine both organizational change theory in general and more specific conceptualizations of CSR development in organizations.

From a managerial standpoint, our study chiefly reveals that informal organizational processes and systems play significant roles in supporting, reinforcing, and expanding strategically integrated CSR efforts. The model we provide thus might help managers develop pertinent accounts of dialectical and evolutionary forces and internal and individual dimensions, which can be assimilated to support the company’s consistent engagement in valuable CSR initiatives. That is, we offer robust support for considering the actual nature of a company’s CSR commitments and envisioning cultural, strategic, and organizational advances required to expand them. In practice, we suggest the managerial ability to encourage appropriate cultural patterns is a key factor for the development of coherent and integrated CSR initiatives that move beyond mere

compliance-oriented responses. Top managers in particular should set long-term ambitions, as well as progressively promote and actively endorse stakeholder- and innovation-oriented values, beliefs, and norms. If they do so, they can enhance both the company's ability to cope with environmentally imposed constraints and people's eagerness to engage in social processes that support potentially groundbreaking CSR initiatives.

CONCLUSION

In recent decades, CSR has gained prominence in both academic and managerial spheres, and business and society literature has contributed significantly to defining and characterizing the phenomenon and developing constructive discussions about its best practices and impact on business performance. However, integrative theoretical tools aimed at generating a comprehensive understanding of what triggers growing corporate engagement in CSR policies and how companies can implement them remain limited.

Therefore, we introduce a composite model of CSR development that combines ideal-type theories of change (Van de Van and Poole, 1995) and a conceptualization of CSR cultural phases (Maon et al., 2010). The model reveals that CSR development encompasses prescribed and constructive modes of change operating on single and multiple entities—that is, a quad-motor theory of CSR development. Together, these elements contribute to a compelling and dynamic perspective on processes of organizational change toward CSR.

Of course, the complexity of the organizational phenomena and the diverse entities it encompasses guarantee that rigorous postulations, models, and theories cannot represent the entire range of field practices and situations. We do not pretend to satisfy any of these claims. Rather, we aim to provide an insightful, resourceful analysis of the complex CSR development phenomenon and articulate key theories of a dynamic approach to support companies moving toward social responsibility. We hope this conceptualization and the real-life cases foster the kind of debates and reflections

required to reach more inclusive accounts of the way CSR principles unfold in contemporary corporate organizations.

ACKNOWLEDGEMENTS

The authors thank Jean-Pascal Gond, and Alain Vas for their encouragement and insightful suggestions and comments on previous drafts of this article.

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**PART II: A STAKEHOLDER-FOCUSED PERSPECTIVE
ON CSR DEVELOPMENT**

On the pursuit of ideological ends through power-based means:

Reconsidering stakeholder pressures for corporate social responsibility

pp. 155-212.

ESSAY 4

On the pursuit of ideological ends through power-based means: Reconsidering stakeholder pressures for corporate social responsibility^{17 18}

ABSTRACT

Building on insights from literature pertaining to corporate social responsibility (CSR), stakeholder influence, organizational ideology, and organizational power, this case study research emphasizes disparities between stakeholders' ideological orientations and their perceptions of a company's similar orientations as a central driver of their CSR-oriented influence attempts. A typology of CSR influence strategies results, based on stakeholders' ideological rationale for CSR-oriented influence, their power over the company, and the nature of their power bases. By considering a broad range of organizational, community, and regulatory stakeholders, this study both complements and extends existing conceptual studies of stakeholder influence and empirical research efforts that adopt a narrower stakeholder focus; it also establishes more clearly the link between stakeholders' motivation for engaging in CSR-oriented influence endeavors and the strategies they adopt to do so.

Keywords: Corporate social responsibility, stakeholder influence, organizational power, organizational ideology

¹⁷ Joint work with Catherine Janssen (Université catholique de Louvain)

¹⁸ The 'ideal target' for this essay is *Organization Studies*

“Ideology is a set of beliefs about how the social world operates, including ideas about what outcomes are desirable and how they can best be achieved.”
— **Tal Simons and Paul Ingram**, 1997, p. 25

“The realization of most societal goals, even in situations in which the actor’s commitment and knowledge are considerable, requires the application of power.”
— **Amitai Etzioni**, 1968, p. 314

INTRODUCTION

In a context in which corporate activity increasingly constitutes a public concern with profound social, environmental, and political implications (Palazzo and Scherer, 2008; Vogel, 2005), contemporary companies face persistent demands from multiple, diverse, and differentially powerful groups to demonstrate greater consideration for and better management of the impact of their operations on society and the environment (McWilliams, Siegel, and Wright, 2006). The debates about whether companies have social duties beyond wealth creation continue (Henderson, 2009), but increasing pressures and influence attempts designed to get companies to acknowledge their corporate social responsibility (CSR) significantly contribute to the increased development of various so-called responsible business initiatives, ranging from mere revisions of communicational policies to remarkable adaptations of business models and strategies (Grayson and Hodges, 2004; Laufer, 2003).

In academic and managerial spheres, a stakeholder approach (Donaldson and Preston, 1995; Freeman, 1984) gradually has been imposed to understand the structures, dimensions, and practical implications of evolving business and society relationships, as well as the potential related power struggles (Wood and Jones, 1995). Yet scholars generally focus only on the corporate side of these relationships, including significant research efforts to identify salient stakeholders (e.g., Jawahar and McLaughlin, 2001; Mitchell, Agle, and Wood, 1997), design responses to ethical issues associated with balancing stakeholders’ competing demands (e.g. Greenwood, 2007; Reynolds, Schultz,

and Hekman, 2006), and optimize the responsible management of relationships in stakeholder networks (e.g., Bendheim, Waddock and Graves, 1998; Rowley, 1997). Until recently though, the stakeholder side has been far less considered. Accordingly, scholars in the field should adopt a more stakeholder-based, external focus to investigate stakeholder influence issues and build theories that can explain changes at the business and society interface (den Hond and de Bakker, 2007; Lee, 2008). In particular, scholars have called for models that describe how stakeholder groups foster corporate engagement in CSR, as well as why (de Bakker and den Hond, 2008; Rowley and Moldoveanu, 2003).

Some responsive research efforts offer partial answers to these calls and improve understanding of CSR-oriented stakeholder influences, according to a utilitarian-based and resource dependence perspective of stakeholder–company interactions (e.g., Frooman, 1999; Frooman and Murrell, 2005; Hendry, 2005) or by building on social movement, identity, or institutional theories (e.g., Aguilera et al., 2007; den Hond and de Bakker, 2007; King, 2008; Rehbein, Waddock, and Graves, 2004; Rowley and Moldoveanu, 2003). Nevertheless, three key limitations persist.

First, existing research efforts still mostly imagine stakeholder influence behaviors as driven primarily by roughly defined ‘stake-based’ interests and considerations, even though stakeholders often are not primarily interested in the assets, payments, or favors they obtain from modified corporate behaviors. Rather, many stakeholders are genuinely concerned about the side effects and risks of corporate activities (Holzer, 2008), and extant research efforts often fall short of fully addressing the motivational dimension of stakeholder CSR-oriented influence endeavors. Because these stakeholder–company interactions, beyond conventional instrumental logic, at least partly reflect moral and ideological considerations (Aguilera et al., 2007; Banerjee, 2007; Okoye, 1999; Swanson, 1999), the value-laden, ideologically loaded underpinnings of stakeholder CSR-oriented influence initiatives deserve more attention (de Bakker and den Hond, 2008). Second, existing research provides a fragmented

picture of the pertinent processes; the “why” and “how” dimensions remain especially segmented. In this sense, we lack models that integrate the motivational grounds for CSR-oriented influence with associated stakeholder influence strategies in an articulate and inclusive manner. Third, scholarly contributions often focus on restricted categories of stakeholders (e.g., activists, community groups) with specific characteristics. Their findings may not be valid for all other groups in the wider stakeholder network of a company.

In this context, building on insights from literature, we conduct case study research with two large, European-based companies to address two central issues: (1) how the ideological, value-laden orientations of a stakeholder organization actually trigger its motivation to influence CSR initiative development at a company and (2) the way stakeholder ideological orientations condition the ambition and objectives of stakeholder influence attempts and the type of strategies used by stakeholders to reach them. With our focus on the ideological rationales of CSR influence across a broad range of organizational, community, and regulatory stakeholders (Henriques and Sadowsky, 1999), as well as their power over the company and the bases of that power (i.e., coercive, utilitarian, pure normative, or socio-normative; Etzioni, 1964), this study contributes to a better understanding of stakeholder CSR-oriented influence endeavors in at least three respects.

First, we reconsider the fundamental motivational dimension underlying CSR-oriented stakeholder influence processes. We show that stakeholders’ CSR-oriented influence attempts are motivated mainly by how they perceive disparities between their own ideological beliefs about the role and duties of companies in the social world and the ideological orientations they attribute to the focal company. In addition, our study reveals that ideological orientations of stakeholder organizations, in combination with their power bases, condition the type of CSR-oriented endeavors in which they engage. Therefore, our study contributes to an integrative understanding of both the

motivational and behavioral dimensions of stakeholders' engagement in CSR-oriented influence endeavors.

Second, by explicitly emphasizing the various power bases of stakeholder organizations as potential determinants of the nature of CSR-oriented influence strategies, our model reaffirms the relevance of and substantiates the argument for adopting an approach that extends beyond a merely utilitarian perspective to develop a comprehensive understanding of power relationships and their effects on stakeholders' influence endeavors.

Third, by empirically considering multiple categories of stakeholders, we depart from existing conceptual research and empirical studies to develop more robust accounts of CSR-oriented stakeholder influence processes.

The remainder of this article proceeds as follows: We introduce the CSR concept and emphasize conservative and progressive, ideologically loaded viewpoints of the notion. Then we evoke how the ideological orientations of an organization condition its behaviors and may constitute a relevant lens for viewing the stakeholder organization's CSR-oriented influence endeavors. We present our methodology and data before detailing our findings, according to a three-part progressive plan that focuses on (1) ideological rationales of stakeholder engagement in CSR-oriented stakeholder influence endeavors, (2) ideology- and power-dependent stakeholder influence objectives, and (3) stakeholders' specific power bases and associated CSR-oriented influence strategies. Finally, we discuss the central contributions and implications of our study.

CONFLICTING PERSPECTIVES ON COMPANIES' SOCIAL ROLE AND DUTIES

The CSR concept assumes that a company has, in addition to its economic and legal obligations, ethical and discretionary responsibilities to constituent groups other than stockholders, which extend beyond its direct interests (Jones, 1980; McWilliams and Siegel, 2001). Especially from a stakeholder-based perspective, CSR reflects corporate

behaviors that stakeholders allege are morally required or expected by society and therefore justifiably demanded of companies (Carroll, 2008; de Bakker, Groenewegen, and den Hond, 2005). As a contested concept, CSR “undoubtedly occurs in diverse social contexts which precipitate a number of ideological disputes” (Okoye, 2009: 619). From its origins to its current state, CSR has consistently projected a particular view of how the socioeconomic system should operate and the roles and duties of its various actors (Berman and Rowley, 2000; Mitchell, 1989). In this sense, the CSR notion is value-laden and, more specifically, ideologically loaded (Aupperle, Carroll, and Hatfield, 1985; Walters, 1977). It provides a particular account of what is problematic in the social world (Blee and Currier, 2005), together with “ideas about what outcomes are desirable and how they can be best achieved” (Simons and Ingram, 1997: 784).

In this context, whether a company is perceived to act fairly and live up to its social responsibilities depends largely on the nature of the perceiver’s ideological orientations (Watson, 1997). The relevancy and implications of the CSR notion therefore remain controversial for many social actors. In relation to what we refer to as a moderate or conventional stance on CSR, two main critiques illustrate the ideological disputes that surround the CSR notion and the corporate practices it conditions.

Conservative and progressive ideological standpoints on CSR

From a conservative standpoint, CSR is an essentially subversive notion (Friedman, 1962; Hayek, 1969; Henderson, 2001, 2009; Sternberg, 1994). This perspective principally argues that companies are in business for private, financial wealth generation and that their responsibility is economic, as exemplified by Nobel laureate Milton Friedman’s statement that “there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud” (1962: 133). Therefore, companies should invest in social demands only if doing so may increase shareholder value. The supporters of this ideological position worry that outside interferences will hinder efficient resource

allocations by corporate actors, partly based on the “property rights doctrine; part of the justification is the expected social welfare benefits of wealth creation” (Windsor, 2001: 228).

Conversely, progressive or liberal criticisms of CSR denounce it by arguing that because it lies within the framework of markets and requires market-based incentives, it “ultimately falls prey to the vagaries of the market” (Doane, 2004: 215). These criticisms regard the rise of the CSR “movement” as an outcome of the increasing latitude of large corporations in a context of progressive disempowerment of traditional political actors (Matten and Crane, 2005; Mitchell, 1989; Walters, 1977). In this sense, the CSR movement provides false legitimation to profit-focused operations of corporate actors, especially since it has been “taken over by the big management houses, marketing houses,” according to The Body Shop founder Anita Roddick (Sourcewire, 2007: 1). Stakeholder engagement-based CSR thus permits the persistence of critical accountability gaps on the corporate side (Greenwood, 2007; Matten and Crane, 2005), and progressive critics contend that the very CSR notion, in its current state, is inadequate to generate universally beneficial social structures or ensure the common good (Melé, 2002); it also appears fairly ineffective when it comes to defining the role that companies could and should play, together with governments and nongovernmental organizations (NGOs), in the global realm (Matten and Crane, 2005; Scherer, Palazzo, and Matten, 2009; Velasquez, 1992).

In this multifaceted zone filled with ideological disputes, companies evolve in response to the conflicting perspectives of both individuals and organizations regarding the role and duties of companies in the social world. As open social systems (Katz and Kahn, 1978), organizations get evaluated by stakeholders, who may represent diverse ideological orientations and hold conflicting viewpoints toward the CSR notion.

ORGANIZATIONAL IDEOLOGIES AND INFLUENCE BEHAVIORS

Beyond the negative connotation often associated with the term, ideologies pertain to the development of “a cognitive map of sets of expectations and a scale of values in which standards and imperatives are proclaimed” (Wilson, 1973: 92). They constitute a set of beliefs about how the social world operates, what social ends are desirable, and how they can best be reached (Simons and Ingram, 1997). Furthermore, because ideologies reflect “the social experiences in a particular context at a particular time” (Dunbar, Dutton, and Torbert, 1982: 91), different economic, cultural, and institutional contexts tend to foster different ideologies (Guillén, 1994). Even within a consistent general context and a dominant societal ideology though, each organization likely develops its own, specific ideological orientations, that is, its dominant organizational ideology¹⁹ (Simons and Ingram, 1997).

Regardless of the type of organization, an organizational ideology provides a collectively shared clue of how to act and understand the environment (Apter, 1964; Wilson, 1973); over time, it shapes and filters “the way information is used in organizational decision making, analysis, and evaluation, acting as a control on the cognitions and behaviors of adherents” (McKinley, Zhao, and Rust, 2000: 235). In this sense, organizational ideologies, though they may be less elaborate than those of individual people (Starbuck, 1982), provide a frame of reference for organizational action and regulate how organizational actors think the world works and what their goals and objectives should be (Goll and Zeitz, 1991). Therefore, they are reflected in organizational practices, forms, and power structures (Beyer, 1981; Meyer and Starbuck, 1993; Simons and Ingram, 1997) and affect the organization’s strategic choices, goals, and objectives (Gray and Ariss, 1985; Meyer, 1982; Starbuck, 1982).

¹⁹ Organizational ideologies and associated choices and practices typically reflect the key beliefs and values of organizational leaders (Goll and Zeitz, 1991; Starbuck, 1982), and some members or subgroups could hold nuanced or unique ideological positions. Just as full consensus is neither indispensable nor desirable for organizations, “complete ideological homogeneity is not necessary for an organization to be influenced by an ideology” (Simons and Ingram, 1997: 787). Nevertheless, we acknowledge that internal ideological conflicts might result in some situations without a dominant ideology in an organization.

In addition, an organizational ideology provides a basis for legitimating processes toward both internal and external stakeholder groups (Miles and Creed, 1995; cf. Ricoeur, 1997). Beyond their translation into internal goals and practices, organizational ideologies appear to influence how organizations interact with external social actors and may determine influence processes across organizations. Those that pursue similar ideological ends characteristically develop mutually beneficial relationships that are based on those ideological affinities, whereas organizations with divergent ideologies tend to engage in competitive and adversarial relationships (Simons and Ingram, 1997). In interorganizational relationships, as well as in the broader social arena, organizational ideologies thus embody sources of obedience, consent, or resistance, especially when leading organizations attempt to influence the views and practices of other organizations (Simons and Ingram, 1997, 2004).

The role of organizational ideologies in CSR-oriented stakeholder influence

Despite the wide acknowledgement of fundamental ideological underpinnings of CSR and the evidence that organizational ideologies fundamentally affect organizational behaviors as frames of reference for organizational action and interaction, stakeholder CSR-oriented influence processes have been minimally investigated from an ideological standpoint. Research on stakeholder influence processes still tends to rely on Frooman's (1999) conceptual model of stakeholder influence as a framework (e.g., Frooman and Murrell, 2005; Hendry, 2005; Sharma and Henriques, 2005; Tsai et al., 2005). This model suggests that the utilitarian-based, resource dependence relationship between a company and its stakeholders drives both available strategies (i.e., resource usage or withholding) and the paths (i.e., direct or indirect) that stakeholders choose in their targeted influence endeavors. Therefore, power (i.e., "the probability that one actor within a social relationship would be in a position to carry out his own will despite resistance," Weber, 1947: 152) stems from resource exchanges and interparty dependence (Pfeffer, 1981; Pfeffer and Salancik, 1978) and constitutes the central

determinant of stakeholders' ability to influence the beliefs, attitude, and behavior of the target company.

Yet Frooman's (1999) model of influence ignores the motivational dimension of stakeholder influence processes. By considering the diverse 'stake-based' interests of stakeholders as central drivers of influence attempts, it builds on fairly ambiguous stakeholder motivational assumptions. However, more recent scholars argue that stakeholder mobilization may reflect the desire to express an identity as well (e.g., Rehbein et al. 2004; Rowley and Moldoveanu, 2003). In addition to these instrumental and relational aspects, stakeholder pressures for CSR may relate to moral and value-laden motives (Aguilera et al., 2007). These contributions, though crucial, do not clearly establish the link between identified stakeholder rationales for engaging in influence endeavors and the strategies they actually adopt to do so.

An insightful attempt to bridge the gap between motivational and behavioral dimensions of stakeholder influence processes has been undertaken by den Hond and de Bakker (2007). In their study, they focus on the particular case of activist groups that they view as stakeholders representing social movements²⁰ typically characterized by ideologically structured action (see e.g. Buechler, 2000; Zald, 2000). In line with social movement literature (Clemens, 1993), they suggest that within a particular social movement, usually several activist groups operate, each with its own organizational arguments and tactics. Specifically, they argue that the choice of CSR-oriented influence tactics (i.e., material or symbolic gain or damage) depends on the groups' value-laden radical or reformative posture. That is, the ideology of activist groups may enable them "to develop the abstract notions of legitimacy into arguments about what—in their view—is appropriate and justified to affect the level and nature of corporate social change activities" (den Hond and de Bakker, 2007: 918). These authors therefore emphasize the reformative or radical type of systemic changes advocated by the various activist groups

²⁰ A social movement is understood as "a set of opinions and beliefs in a population which represents preferences for changing some elements of the social structure (McCarthy and Zald, 1977:1217), but one that is "able to mobilize people into an organized collective effort to solve social problems or even to transform the social order" (den Hond and de Bakker, 2007: 903)

– or their absolute intention – but do not consider the actual content and nature of ideological orientations or their effect on the groups’ engagement in CSR-oriented influence strategies targeted at certain companies. Furthermore, it does not provide a means to devise influence strategies adopted by other, broader types of stakeholders than activist groups and that would typically not fall inside the scope of social movement studies.

Thus, the ideological underpinnings of stakeholder influence processes remain underexplored, despite widespread recognition of their key effects on organizational attitudes and behaviors (Simons and Ingram, 1997, 2004) and their directional influence in driving CSR-oriented influence endeavors toward certain trajectories rather than others (den Hond and de Bakker, 2007; Rwabizambuga, 2007). Therefore, our study of the stakeholder side of business and society relationships investigates how the CSR-related ideological orientations of each stakeholder organization might constitute a fundamental determinant of its potential motivation to influence the development of CSR initiatives. In addition, we address questions related to how stakeholder ideological orientations, in combination with power levels and bases, may condition the objectives of their influence attempts and the nature of the strategies they use to attain their ambitions.

EMPIRICAL METHOD

Because insightful models pertaining to CSR-oriented stakeholder influence processes exist but without an integrative theoretical framework, case study method suits our theory refinement goal, which takes the middle ground between theory discovery and refutation (Keating, 1995). From a holistic perspective, we can address both why and how CSR-oriented stakeholder influence attempts arise (Lincoln and Guba, 1985, Yin, 2003), because we focus on interpretations of social actors’ perceptions of a contemporary phenomenon in their natural environment (social actions and structures; Bonoma, 1985; Yin, 2003). In particular, we can observe the dynamics of the

stakeholder–company interactions and attain a basis for developing an understanding of contextualized, interrelated, hypothetical causal factors (Ragin, 1987) that underlie diverse stakeholders’ influence endeavors.

Case selection

Our case studies involve stakeholder–company interactions at two large companies based in Europe. This multiple case design supports our objective to consolidate, sharpen, and extend existing theory. Our multiple case design follows a ‘literal replication’ logic (as opposed to a ‘theoretical replication logic’ and to a ‘sampling logic’) aimed at producing corroboratory evidence. That is, in selecting these two cases, we have aimed to strengthen our results by replicating the pattern-matching and thus increase confidence in the robustness of our theoretical advancements (Yin, 2003). As such, we focused on two cases that we believed would provide similar results and chose cases based on their ability to support analytical generalization.

We therefore focused on two well-known, large MNCs having – at least partially – an established consumer goods-orientation and coming from competitive industries with high public profiles since such companies are likely to face a broad range of CSR-related issues and associated stakeholder influence attempts due to their customarily international and multi-level supply chains, their important visibility, and the resulting important social scrutiny on their activities from a wide range of actors and organizations (see Bertels and Pelozo, 2009; King, Lenox and Barnett, 2002; Jones, 1999).

Exploratory examinations of the recent history of the case companies indeed allowed highlighting relevant progressive developments in their CSR agendas and the noteworthy impacts of stakeholder pressures with respect to these agendas. Through our analysis of these cases, we therefore expected to find evidence of manifold, insightful, CSR-oriented stakeholder influence endeavors by diverse stakeholder groups, which should enable us to generate “rich” contextual accounts (Lincoln and Guba, 1985).

A second consideration in selecting the case companies pertained to the convenience and possibility of gaining flexible access to the pertinent company information and the stakeholder groups' representatives. The selected companies therefore both originate from the Western European environment.

The first case company is a global retailer of decorative and functional home furnishing products. The company's sustained worldwide expansion strategy has led to the establishment of stores around the world and trading offices in more than 30 countries. The second company is a large, multinational provider of integrated telecommunication services ranging from fixed and mobile telecom to ICT and media. It is active mainly at the continental European level but has offices around the globe. We refer to these two companies, respectively, as Home and Netdial, to protect their anonymity.

In most interorganizational studies, the unit of analysis is a dyad relation between two parties (van der Meer-Kooistra and Vosselman, 2006). We study interorganizational phenomena that depend on the socially responsible commitments of a particular company, as well as the initiatives of distinct stakeholder groups; therefore, our units of analysis are specific influence relationships involving a stakeholder group and a target company.

Data sources

To increase our familiarity with the case companies, the nature of their socially responsible commitments, and their key stakeholders, we collected and examined a variety of written documentation, including press releases and articles, benchmark studies, previous case studies, Web sites, and annual and corporate responsibility reports. In informal interviews with managers at both companies, we deepened our knowledge of progressive developments of the companies' socially responsible commitments and stakeholder pressures. Finally, 21 distinct stakeholders of Home and 27 distinct stakeholders of Netdial were interviewed in Belgium, the Netherlands, France, Germany, Denmark, and Sweden. We thus followed Rowley and Moldoveanu's

(2003) advocacy of individual-level interviews as a pertinent qualitative research technique for understanding motivational factors that underlie stakeholders' influence.

In each case, the interviewed stakeholders included representatives from organizational, community, and regulatory groups²¹ (see Henriques and Sadorsky, 1999). Prior to each potential interview, we reviewed publicly available secondary data about the stakeholder organization. The interviewed organizations represented stakeholders that had attempted to influence the case companies in the past, were in direct relationships with them, or were highly likely to engage in potential influence attempts in the future (e.g., because their core mission focused on an issue currently at stake for the company). We provide detailed information about these stakeholders and their interactions in appendix.

The stakeholder interviews used a semi-structured, open-ended design (Blee and Taylor, 2002), beginning with broad, "grand tour" questions that enabled the stakeholder representatives to present the material in their own terms. These questions focused on the group's conceptualization of the social duties and responsibilities of companies; perceptions of the case company's orientations toward the CSR notion; evaluations of the company's CSR-related commitments and limitations; and motivations for and nature of past and current CSR-related influence attempts. Because it was sometimes necessary to explore the stakeholder ideological orientations or influence objectives further, the interview protocol allowed for follow-up questions that attempted to induce greater insights into specific lines of inquiry, such as details about positions, perceptions, and past events (Snow, Zurcher, and Sjoberg, 1982). Thus, the interviews reflected emerging topics and the unique aspects of each stakeholder-company relationship.

Following the interviews, we considered further information provided by the informants or gathered from other sources. Each interview lasted an average of 85 minutes; the

²¹ Managers identified and provided contact information for key stakeholder representatives. In addition, we identified complementary stakeholder groups on the basis of our preliminary investigation and the context of the companies' current and past activities and stakeholder networks.

overall process resulted in a transcript of 642 pages (12-point font, single spaced). These multiple data collection methods increase the robustness of our findings, help compensate for the weaknesses of any one data collection method, improve the quality of the final interpretation, and ensure data triangulation (Jick, 1979; Strauss and Corbin, 1998).

Data analysis

Our analysis was informed by grounded theory (Strauss, 1987), though we also departed from a “blank state” approach, in line with Strauss and Corbin (1998), and considered existing literature and personal experience to gain insights into the data, such that our analysis also relied on some prior theory and nontechnical literature.

First, all stakeholder interviews were open coded, which entailed line-by-line coding of the transcripts for both case under study. Then we developed axial code categories (Strauss and Corbin, 1998). The particular process of defining, removing, and naming axial codes was fundamentally a “disciplined imagination” process that suggested theoretical categories and subcategories (Spiggle, 1994). Through this trial-and-error process, we progressively brought concepts together within superior levels of abstraction in a selective coding process that attempted to assimilate and refine theory (Strauss and Corbin, 1998), as well as develop pertinent cross-case analyses (Eisenhardt, 1989).

In the analysis, we moved back and forth between the data and abstract conceptual notions. For each case, we combined the information from each interview and the secondary sources, then alternated between checking literature on CSR, stakeholder influence, and organizational ideologies and questioning the data. We gradually refined abstract conceptual notions and categories by adjusting them according to real-life examples. Eventually this process and the contrasts of findings associated with the two distinct cases enabled us to ground our ideas in the data but also expand the conceptual

vocabulary associated with CSR-oriented stakeholder influence objectives and strategies.

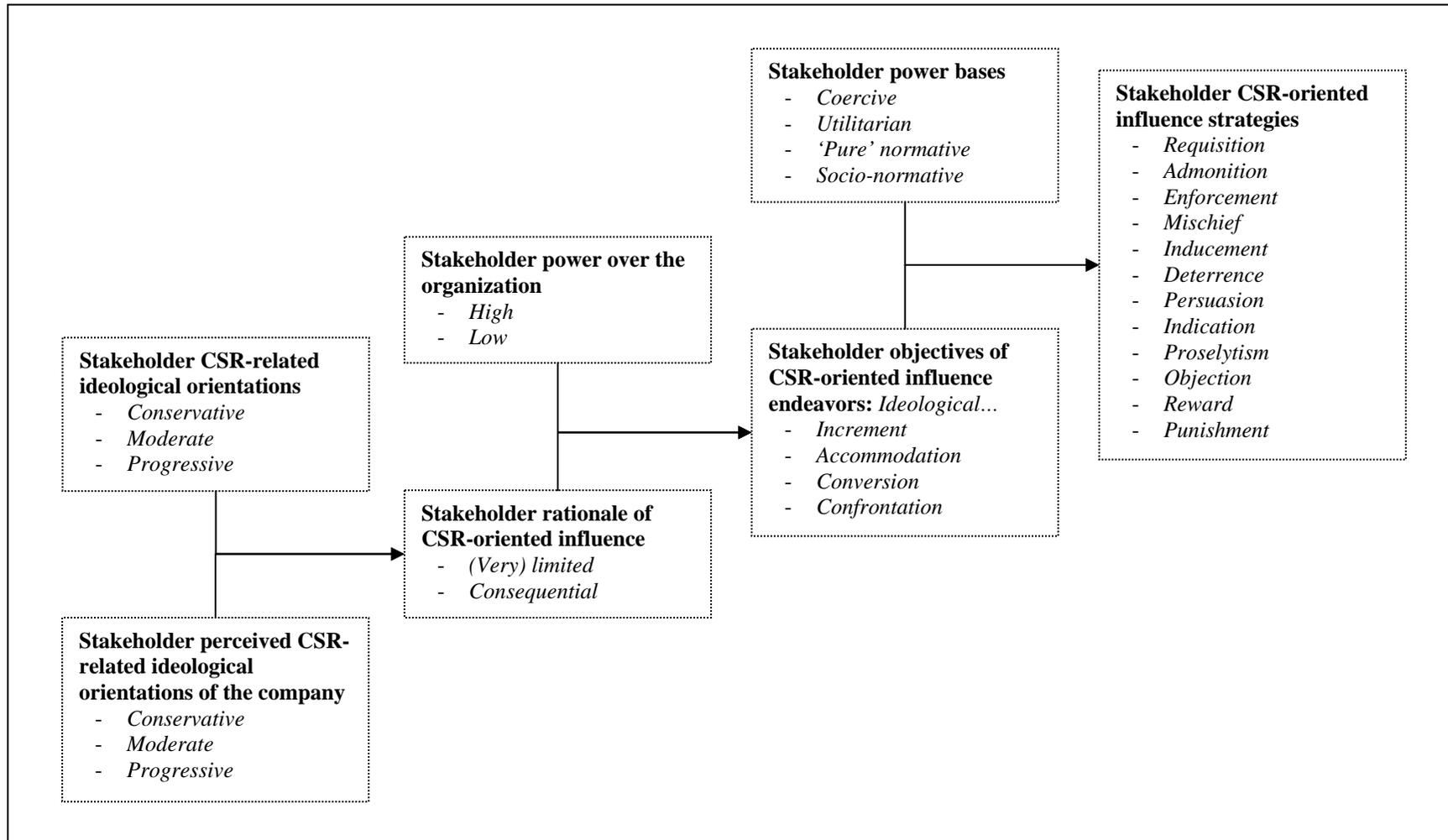
FINDINGS

In this section, we first summarize the stakeholder pressures and influence attempts faced by each company and acknowledge various CSR-related ideological orientations in their stakeholder networks (i.e., conservative, moderate, and progressive). In the analysis of the two cases, we emphasize the links among different stakeholder ideological orientations, stakeholders' perceptions of the companies' ideological orientations, and the rationales behind their CSR-oriented influence attempts. Third, we highlight that both ideological rationales and the level of stakeholder power condition the objectives of stakeholders' engagement in CSR-oriented influence initiatives. Finally, we present a comprehensive model of 12 potential CSR-oriented stakeholder influence strategies based on the objectives of the stakeholder organizations and their respective power bases (i.e., coercive, utilitarian, pure normative, or socio-normative). Figure 4 summarizes the structure and development of our findings.

CSR-oriented stakeholder influence endeavors

Stakeholder influence and CSR at Home. Home's business is modeled on cost effectiveness, and the company functions in both developed and developing countries. Since the end of the 1980s, Home has come under scrutiny with regard to issues ranging from child labor in developing countries and working conditions to product safety and questionable procurement practices. Independent organizations, research foundations, unions, the press, pressure groups, and in some cases local or national governments have continued to challenge the social and environmental measures that Home has implemented. Publicly available studies also continue to cite serious problems in the way Home implemented its codes of conduct, including workers' rights (i.e., freedom of association and collective bargaining), work conditions, and environmental impacts.

FIGURE 4:
Structure of the research findings of essay 3



The CSR-oriented influence tactics adopted by Home's stakeholders included protests, spectacular demonstrates at Home stores, public denunciations in documentaries, press releases and campaigns, legal actions in developed countries, and collaboration proposals.

If we consider the history of stakeholder pressures faced by Home and the significant development of its CSR policies, together with its sustained commercial success, we can conclude that the company handled these criticisms and associated influence attempts rather effectively. In particular, Home adopted an attitude that was both reactive and proactive to the pressures. Its external stakeholders played a key role in developing Home's CSR policies. In addition, to gain knowledge about CSR developments and facilitate its CSR commitments, Home has established relationships with various NGOs and academic institutions and deepened its relationships with a wide range of stakeholders that have contributed regularly to the evolution of the company's CSR commitments and initiatives.

Stakeholder influence and CSR at Netdial. Beginning in the 1990s, Netdial experienced the liberalization of the European telecommunications markets and thus new competitive requirements. Netdial merged its various subsidiaries into a more centralized structure, but as a former state-owned company, its transition toward a new, more competitive model generated significant economic and social concerns. In particular, its employment level fell drastically, prompting considerable pressures from trade unions and regulatory authorities. In addition, community groups and nonprofit organizations pressured the company to address emerging health concerns associated with novel telecommunication devices, as well as issues related to the digital gap and access to telecommunications. Interest groups and consumer associations also repeatedly questioned Netdial's pricing practices, and its competitors denounced its reputedly unfair competitive practices.

Netdial therefore adopted a new mission statement and new corporate values for its consolidated company. Although it retained its strong philanthropic tradition and

manifold partner associations, Netdial progressively engaged in a rationalization of its philanthropic policies. In 2006, it created a corporate responsibility department, set new CSR guidelines, and initiated diverse collaborative processes with suppliers, academic institutions, and local and international NGOs to address key environmental and community impact challenges. Some collaborative attempts generated tensions related to some partner stakeholders' skeptical evaluations of its actual CSR-related goals, but its more systematic consideration and management of its social responsibilities fostered the development of more consistent policies and interactions between Netdial and its stakeholder network.

Ideological rationales of stakeholder CSR-oriented influence endeavors

Diverse ideological orientations of stakeholders. The various stakeholders of both companies typically held unique conceptions and ideological orientations with respect to the role and duties of the companies in the social world. In particular, beyond frequent differences across stakeholder categories, the interviews revealed that ideological orientations differed considerably within each stakeholder category. Organizational, community, and regulatory stakeholder groups all reveal CSR-related ideological orientations that vary from conservative to moderate to progressive.²²

For example, as we illustrate in Table 20, some of Netdial's regulatory stakeholders, including a government agency, primarily took a conservative perspective, with the belief that "firms are economic and rational entities.... You can't ask them to behave in another way than as mere economic actors" (N-FG1). In contrast, other government agencies argued that companies "must operate ethically, they must further consider and integrate the social and environmental impact of their actions" (N-FG3).

²² The various interviewed stakeholder groups' conservative, moderate or progressive CSR-related ideological orientations has been derived from the qualitative analysis and coding of interviews on the basis of answers to questions focusing on stakeholder conceptions of the CSR notion and of corporate responsibilities, duties and obligations in the social world in a wider perspective.

TABLE 20:
Exemplary interview quotes regarding stakeholder CSR-related ideological orientations

STAKEHOLDERS	INTERVIEW QUOTES (SOURCE)		
	CSR-conservative ideological orientations	CSR-moderate ideological orientations	CSR-progressive ideological orientations
Organizational	<p>- [...] Companies do not spontaneously have the goal to be responsible and to respect workers. The role of competitive companies is eventually to produce means and profits for shareholders. Nevertheless, like I said before, unfortunately there are workers. And this is our role to take care of them (N-TU1)</p>	<p>- [...] I think this must be part of a company's mission statement: "let's make profits while considering social and environmental aspects of the corporate activities in accordance with the environment expectations". That's how we see it (H-BUC1)</p> <p>- [...] We feel a company must always orient toward partnerships, toward exchanges of ideas, toward solutions where several parties do agree. [...] A company must be able to say that even if on the basis of mere economic criteria the company should not take such a decision, managers take it because they want to go further and do better (N-SUP-1).</p>	<p>- [...] We are primarily interested in a company that would be genuinely interested in other cultures and that would be open and transparent at all levels. That is, a company where social and environmental welfare would constitute an end in itself for the organization (H-TU2)</p> <p>- [...] The word social is a word through which we live and that lives in us. In the end, the ultimate and only goal is social: social, social, social. Many companies leave it totally aside. As long as we will be there, we will not let that happen (N-TU3)</p>
Community	<p>- [...] Come on. That's true. We must be honest. Companies have to break even. They often have no reason to do develop this kind of [social and environmental] initiatives (N-TA3)</p> <p>- [...] We must also acknowledge that economic wealth creation is often the only end in itself for our members. Although sometimes we would like the situation to be different, we have to defend the interests of our members (H-TA2)</p>	<p>- [...] For a company, being responsible is the integration of social and environmental concerns in the company business plan, in the economic vision of its activities [...]. Companies can't sacrifice everything for their economical objectives. It is important for them to have responsible behaviors toward the environment and the society in which they operate (N-SE1)</p> <p>- [...] Companies must realize that they don't only have an economic responsibility but also must endeavor to create wealth and welfare for all their stakeholders. They must provide employment but they also have a role to play both at the society level, in a broad sense, and at a local level (H-SNGO3)</p>	<p>- [...] When it comes to the social responsibilities of business, I think most of the road is still ahead. Some have taken some steps but they are still far away from our vision of what really responsible corporation is supposed to be. Of course, we can acknowledge that companies are operating also in a competitive capitalist context, and that it will be a long process (H-IENGO2)</p> <p>- [...] Our idea of business is actually to say that there is a model that is the one we are used to see and that uses business tools to create economic wealth and some positive externalities. But we say one should rather use business tools to primarily create social wealth (N-SNGO4)</p>
Regulatory	<p>- [...] Firms are economic and rational entities. You can't ask them to behave in another way than as mere economic actors, because their competitors also behave as rational economic actors. So the calculation must always be: "is it profitable for my shareholders and their returns?" (N-FG1)</p> <p>- [...] So you can have a different vision of the common good. But the finality of corporate activities is profitability, for the shareholders. This is it. And at some point, social and environmental dimensions – we can think what we want – primarily constitute constraints (N-RG1)</p>	<p>-[...] In a sustainable development perspective, we approach corporate activities by understanding the importance of economic objectives but also by acknowledging the necessity of the social and environmental dimensions (H-RG1)</p> <p>- [...] I think this is logical. If I don't go and find them, they won't come and find us [...]. The objective [for a company] is mainly the economic extension and the development of competitive advantages, but not only, they should achieve this in a responsible and respectable way (H-LA1)</p>	<p>-[...] [companies] must ensure consumer welfare, employees welfare, local communities welfare, respect the environment, and invest genuinely in this sense [...]. They must operate ethically, they must further consider and integrate the social and environmental impact of their actions (N-FG3)</p>

Hence, our case companies evolve within complex constellations of stakeholder organizations, whose divergent perceptions and general appreciations of the expected social role of corporate actors coexist. These perceptions reflect the assorted organizational experiences and ideological viewpoints of various stakeholder organizations.

Stakeholder perceptions of companies' ideological orientations. Differences also marked the stakeholder organizations' perceptions of how the case companies perceived their role and duties in the social world. In particular, the stakeholder groups, even within a priori homogeneous stakeholder categories, appeared to attribute different CSR-related ideological orientations to Home and Netdial. For example, as illustrated by comments listed in Table 21, some Home's community stakeholders perceived Home as "a company that grounds its philosophy on high responsibility requirements" (H-TA1) or considered its commitment to deal progressively with social and environmental issues "as an example" (H-IENGO1) for other companies that wanted to engage in CSR. In contrast, other community stakeholders saw Home as a profit-oriented and "socially irresponsible company" (H-SNGO3), whose engagement was dubious and whose hesitant policies often brought "no additional social value" (H-IENGO2). Similarly, as illustrated in Table 22, some organizational stakeholders of Netdial declared that social and environmental issues were "the last wagon of the train" at Netdial and that "the ideology of the company is not that" (N-TU2). Others considered its social responsibilities genuine concerns and argued that for Netdial, "respect and dialogue are the key words" (N-TU1) in trying to meet these challenges. In both cases under study, stakeholder groups held diverse perceptions of CSR-related ideological orientations of the respective companies at stake, which vary from conservative to moderate to progressive.²³

²³ In our analysis, the classification of the varying stakeholder groups' perceptions of the respective case companies' ideological orientations has been derived from the qualitative examination and coding of stakeholder interviews, on the basis of answers to questions focusing on their perceptions of the way the respective companies conceived their role and duties in the social world.

TABLE 21:
Exemplary interview quotes regarding stakeholder perceived CSR-related ideological orientations of Home

COMPANY		STAKEHOLDERS INTERVIEW QUOTES (SOURCE)		
		CSR-conservative ideological orientations	CSR-moderate ideological orientations	CSR-progressive ideological orientations
<i>Home</i>	Organizational	<p>- (...) I think they try to take some actions in order to appear as responsible, yes. But it is first and foremost a retailer, and the economic aspects are clearly prevailing (H-TU1).</p> <p>- (...) When I read their CSR report and if I have to form a picture of their social performance, the only elements I have are that I have to trust the company and its declarations. And globally, I don't trust [Home]. (H-BUC1)</p>	<p>- (...) So they are trying to develop initiatives to improve things by keeping a smart balance between ecology and economy [...]. We have a fairly positive image of the company and its commitments. We think they consider them as an intrinsic part of their mission. They want to make profits but not an environmental or social price (H-BUC1)</p>	<i>No exemplary quotes</i>
	Community	<p>(...) I mean the only thing we didn't find was child labor! We found forced labor, waging not being paid, everything... I would say that for a company that is saying that they are a social company, it enrages us. I think [Home] still has a lot of problems in the supply chain and they should really work on it. It's an irresponsible company. A socially irresponsible company (H-SNGO3)</p>	<p>- (...) [Home] has a very active approach of CSR. They are communicating strongly about their values, about their policies, about their practices. They are open about where they are sourcing. At least by country, grouping... They are one of the few companies I feel that are trying to benefit commercially from a CSR approach in a clever way [...]. Their ambition is to work as an honest company and to provide good conditions for the employees. (H-ISNGO1)</p>	<p>- (...) They have very progressive targets and a firm commitment and strategies in place to implement them [...]. We have the impression they do more than other companies and talk less about it [...]. We consider them as an example. (H-IENGO1)</p>
	Regulatory	<p>(...) By definition, I would say that their products are everything but sustainable. Consequently, according to me, they are not a responsible company. [...] Nothing they do or produce is sustainable (H-RG1)</p>	<p>- (...) We can say they appear quite dedicated and responsible. Socially speaking, it happens very well. People working for them give us very good feedbacks. This is fairly positive. (H-LA1)</p>	<p>- (...) Today our perception of [Home]'s CSR policies is positive. Even more positive that it used to be. Because they have factually proven that they are a company who was really pro-environment, that it was a strong engagement. They are proactive. And when I say proactive, it is proactive. [...] They are obviously above the pack. (H-LA2)</p>

TABLE 22:

Exemplary interview quotes regarding stakeholder perceived CSR-related ideological orientations of Netdial

COMPANY		STAKEHOLDERS INTERVIEW QUOTES (SOURCE)		
		'CSR-conservative' ideological orientations	'CSR-moderate' ideological orientations	'CSR-progressive' ideological orientations
<i>Netdial</i>	Organizational	- (...) They develop some social and environmental initiatives. But in the end I always have the impression that 'it' is not there. The ideology of the company is not that... These issues always constitute something that follows; they are the last wagon of the train [...]. Well, to say it honestly, I don't think social and environmental issues are a real concern [for Netdial]. The economic dimension is the only leitmotiv. That's a pretty sure thing (N-TU2)	- [Netdial] really took constructive efforts to develop programs, monitor their implementation, adapt them to the evolving industrial and economic context, etc. [...] I must say they implement what they say they will do and invest for that purpose an important amount of resources. [Netdial] does very well and does what it takes to progress on this field. (N-SUP2)	<i>No exemplary quotes</i>
	Community	- (...) In this sense, [Netdial] is first and foremost a commercial company. There is no secret. Their goal is to operate in the interest of the shareholders. [...] This is a machine whose search for profits underlies all actions.(H-SNGO5) - (...) We don't consider [Netdial] is particularly attentive to the impact of its activities on the environment and society. [...] Concerning their clients and core commercial activities, according to us, it appears they do nothing that could be associated to CSR. (N-SNGO7)	- (...) They have to make choices; they can't fix everything in a few years. But it appears clear that on the choices they have already made, they did an impressive job. They also made huge investments [...] Also, At a strategic level – and not every company manages to do this right – they made a major step forward as far as CSR issues are concerned and they innovated.[...] They work in a very convincing manner (N-TA2)	- (...) They are, of course, really, really, pioneers in our national context. [Netdial] is CSR. CSR is deeply integrated in their global strategy. [...] It is a model for other companies who are still prevaricating, companies who want to engage on the CSR path (N-SNGO3)
	Regulatory	- (...) I would say [Netdial] does it for the image factor. They will – like the others - always do it by default always. It is like: "can we really avoid CSR as a big company? No, we have to say we do it". But do they have a real reflection concerning the societal role of the company? Is there a real integration of these concerns in the company? No! But I understand and I would say it would not make any sense.(N-FG1)	- (...) Considering the contacts we had and the feedback we received, I have a very positive perception of their commitments. They always have been very constructive when providing us the information we requested. They have... A sincere interest, I believe, for significant societal concerns such as social and health issues. [Netdial] is not a company who acts in an irresponsible way. We know that now (N-FG2)	<i>No exemplary quotes</i>

Rationales of stakeholder influence endeavors. Together with these distinct CSR-related ideological orientations, the varying stakeholder perceptions regarding a particular company's conception of its social role and duties provides a constructive basis for understanding the ideological dimensions that underlie a stakeholder motivation for CSR-oriented influence attempts. Because a group's degree of discontent relates to the likelihood it will mobilize (Tilly, 1978), situations in which stakeholder ideological orientations and the company's perceived ideological orientations significantly diverge should lead to an increased likelihood of and motivation for stakeholder engagement in influence attempts. That is, ideologically discrepant situations "provide the rationale for defending or challenging various social arrangements and conditions" (Snow, 2004: 396), as we summarize with the three exemplary situations in Table 23.²⁴

First, when a stakeholder organization perceives that a company has ideological orientations similar to its own ideological viewpoint, the organization and the company enjoy a relative agreement situation, and the level of their ideological discrepancies is low. Regardless of whether they are conservative, moderate, or progressive, the ideological rationale and associated motivational ground for stakeholder organizations to engage in CSR-oriented influence attempts is limited. For example, one of Netdial's community stakeholder organization tended to have "no criticisms to make with respect to the way activities are managed" (N-SNGO1), because it believed the company actually met its responsibilities. In this context, the interviewed stakeholders typically were ready to collaborate with the company on certain issues if asked or might put forward some limited improvement initiatives for the company to consider.

²⁴ Our multiple case study analysis addresses stakeholder influence processes to foster the integration of social and environmental concerns in the strategic and organizational processes of companies, so we do not address the case of conservative stakeholder influence attempts that aim to reduce corporate attention and resources devoted to social and environmental strategies and policies. We acknowledge the existence of such processes, but they are beyond the central focus of this study.

TABLE 23:
Ideological discrepancies and rationales of stakeholder CSR-oriented influence

		PERCEIVED CSR-RELATED IDEOLOGICAL ORIENTATIONS OF THE COMPANY		
		<i>Conservative</i>	<i>Moderate</i>	<i>Progressive</i>
STAKEHOLDER CSR-RELATED IDEOLOGICAL ORIENTATIONS	<p>Conservative</p> <p>Corporate responsibilities are strictly economic and legal, concerned with financial value creation</p> <p>([‘Moderate’] CSR as a ‘subversive doctrine’)</p>	<p>Conservatives’ agreement</p> <p>Stakeholder perceived ideological differences with company: <i>Low</i></p> <p>Ideological rationale for CSR-oriented influence: (<i>Very</i>) <i>limited</i></p>		
	<p>Moderate</p> <p>Corporate responsibilities are also ethical and discretionary and extending beyond direct corporate interests, to other constituents than stockholders</p> <p>(CSR as reflecting corporate behaviors required or expected by society, represented by the company’s stakeholders)</p>	<p>Social shortage</p> <p>Stakeholder perceived ideological differences with company: <i>Mild</i></p> <p>Ideological rationale for CSR-oriented influence: <i>Limited</i></p>	<p>Moderates’ agreement</p> <p>Stakeholder perceived ideological differences with company: <i>Low</i></p> <p>Ideological rationale for CSR-oriented influence: (<i>Very</i>) <i>limited</i></p>	
	<p>Progressive</p> <p>Corporate responsibilities concern social value creation</p> <p>([‘Moderate’] CSR as insufficient in practice)</p>	<p>Social void</p> <p>Stakeholder perceived ideological differences with company: <i>High</i></p> <p>Ideological rationale for CSR-oriented influence: <i>Consequential</i></p>	<p>Social shortage</p> <p>Stakeholder perceived ideological differences with company: <i>Mild</i></p> <p>Ideological rationale for CSR-oriented influence: <i>Limited</i></p>	<p>Progressives’ agreement</p> <p>Stakeholder perceived ideological differences with company: <i>Low</i></p> <p>Ideological rationale for CSR-oriented influence: (<i>Very</i>) <i>limited</i></p>

Second, when ideological discrepancies between the company and a stakeholder organization grew more evident (e.g., moderate stakeholder–conservative company, progressive stakeholder–moderate company), the ideological rationale and stakeholder motivation to engage in CSR-oriented influence increased in parallel. These social shortage configurations featured the emergence of stakeholder disapproval and an acknowledgement that “certain elements [of the business model] and actions should be reviewed or realigned” (N-TA1). The motivations for and likelihood that stakeholders expressed concerns or acted to influence the company characteristically increased as well.

Third, a perception by a stakeholder organization of radically dissimilar corporate ideological orientations (e.g., progressive stakeholder–conservative company) typically caused the stakeholder organization to regard corporate behavior and activities as characterized by a social void. The social void leaves substantial ground for stakeholders to engage in actions designed to modify corporate behavioral patterns. For example, after unconstructive preliminary contacts with Home in the context of a social shortage situation that involved the location of a new store, a progressive community stakeholder organization came to the conclusion that due to its “purely market-oriented philosophy,” Home “doesn’t care at all about local communities” (H-TA3). In response, it exhibited a clearly increased motivation to investigate Home’s practices and engage in CSR-oriented influence attempts, including filing suit against the company. In appendix, we summarize the ideological discrepancies between the various interviewed stakeholder groups and the respective case companies as well as associated stakeholder rationales for engaging in CSR-oriented influence attempts.

Objectives of stakeholder CSR-oriented influence endeavors

Yet examining stakeholder–company interactions solely through an ideological lens remains insufficient to explain all stakeholder influence objectives and strategies. Our analysis of company–stakeholder interactions at Home and Netdial emphasized that the

level of stakeholder power over the company considerably affected how stakeholder organizations engaged in their CSR-oriented influence attempts. In line with Mitchell et al.'s (1997) emphasis on power as a key intrinsic stakeholder attribute, the broad range of stakeholders we interviewed acknowledged that they could more or less easily exert some influence over the company, beyond any power that stemmed from their utilitarian-based resource relationships (Frooman, 1999).²⁵ For example, if they had a high level of potential power over the company, the stakeholder organizations realized that their expectations would be considered more seriously. Conversely, less powerful stakeholder organizations acknowledged that imposing their will on the company would be a difficult endeavor.²⁶ Accordingly, different objectives characterized these stakeholders' potential engagement in CSR-oriented influence initiatives.

In combination with the stakeholders' ideological rationale for engaging in influence attempts, the power levels of stakeholder organizations suggest general patterns of CSR-oriented influence objectives. As supported by the exemplary interview quotes in Table 24 and Table 25 and summarized in Table 26, four major patterns of CSR-oriented influence objectives emerged from our analysis: increment, accommodation, conversion, and confrontation patterns.

Ideological increment. Stakeholders with limited or very limited ideological rationales for engaging in influence attempts and a high attributed level of power typically engaged in CSR-oriented influence objectives that might foster limited improvements to the CSR profile of the company.

²⁵ According to Mitchell et al. (2007) power is an intrinsic attribute of stakeholders, derived from their broader coercive, normative, or utilitarian power bases (cf. Etzioni, 1964). We discuss the nature of these potential stakeholder power bases in the next section.

²⁶ The attributed power levels of the various interviewed stakeholder organizations appear in Appendix 3.1; they were derived from the stakeholder organizations' initial self-perceptions of their power over the companies. We then reduced the self-perceptions to a binary scale (i.e., low vs. high) on the basis of our analysis of the extent to which each stakeholder organization had, has, or could gain access to specific coercive, normative, and utilitarian power bases to impose its will on the company. The (prevailing) power bases of each stakeholder organization reflect the specific nature of each stakeholder organization, as well as the type of interactions they undertook with the case companies.

TABLE 24:
Exemplary interview quotes regarding Home stakeholders' CSR-oriented influence objectives and strategies

COMPANY	STAKEHOLDER POWER	INTERVIEW QUOTES (SOURCE)
		<p>Ideological rationale for CSR-oriented influence endeavors: (Very) limited <i>(Perceived ideological difference: low, mild)</i></p>
		<p>Ideological rationale for CSR-oriented influence endeavors: Consequential <i>(Perceived ideological difference: High)</i></p>
Home	High	<p>- (...) They commissioned... Well, no... We worked with them on a study, focusing on human rights issues in their ceramics and garment supply chains [...]. That is, we share our expertise and propose or negotiate some adaptations [...], we remain critical. (H-SNGO1)</p> <p>- (...) What we do in order to influence this kind of companies is trying to design systems and incentives that help companies to take action. [...] Upstream, we essentially engage in sensitization campaigns. [...] Downstream, we typically develop financial leverages. (H-RG1)</p> <p>- (...) To some extent, we can't expect much more from [Home]. Now, do they meet our expectations? Well, yes. But It is clear that sometimes we would like them to do more on certain issues. So we discuss it with them at the international and try to convince them of the soundness of our expectations by bringing some constructive options on the table. To go further. [...] Sometimes there are interesting outcomes. (H-IENGO1)</p>
	Low	<p>- (...) Of course, we can't impose anything on [Home], although we can suggest them some themes they might want to study and actions they might want to take in this particular context [...]. Most of the communication on what they are trying to achieve is usually made by [our organization]. (H-ENGO5)</p> <p>- (...) Basically, it seems like a process that really 'flows', but sometimes we have some comments and suggestions to make, although it is not in our central objective to foster CSR development [at Home]. We primarily work with them and try to enhance our environment-oriented activity. However, we also sometimes develop prevention and informative initiatives with companies like them. (H-BUC1)</p>
		<p>- (...) We are not sure where they are, if they really make progress - as they actually say to us. It is still unclear. But I don't think they are just fooling us. I hope... Otherwise we would have to go into conflict with them about those issues [i.e. environmental issues in Home's supply chain], and that would also constitute a disappointing thing for us... But we would say: "OK, it was worth trying but we were wrong". We have experienced that in the past and then we had to come back to them and earnestly remake our point unequivocal, again and again... (H-IENGO2)</p> <p>- (...) Periodically, there are some spontaneous industrial actions organized in order to denounce work conditions. But they are usually limited in time and scope, and it focuses on specific work conditions that according to us are not adapted for a particular situation, at a particular moment, in a particular localization [...] We make ourselves heard. (H-TU2)</p> <p>- (...) At some point, we felt we had to clearly signify them [Home] that, in such circumstances, they should step out of this business [i.e. tropical timber]. So we have been offensive (...), through protests and roof-climbing their stores in four or five cities simultaneously. I was there in Hamburg at one action place. There was one in Berlin, one in Köln, etc. (...). We wanted them to clarify the origin of their wood procurement. And if they did not source from sustainable forests, we considered they should step out of the business or implement a general policy for wood sourcing. That's what we wanted. (H-ENGO1)</p> <p>- (...) Well, I mean...It's a mean to an end. Through our investigation and denunciation it involved, if we could have really harmed their reputation, which would have helped and forced them into taking issues on, forced them to move forward faster. But, once more, it is a mean to an end: not to break down company, but basically to force them to change. (H-SNGO2).</p>

TABLE 25:

Exemplary interview quotes regarding Netdial stakeholders' CSR-oriented influence objectives and strategies

COMPANY	STAKEHOLDER POWER	INTERVIEW QUOTES (SOURCE)
		<p>Ideological rationale for CSR-oriented influence endeavors: (Very) limited <i>(Perceived ideological difference: low, mild)</i></p>
<i>Netdial</i>	High	<p>- (...) Through our interactions and collaboration proposal, we demanded it [i.e. the development of Netdial CSR agenda] – just like for any other collaboration project with corporate actors - to be a real challenge for the company [...] at a financial level [...] and at a communicational level [...]. We are not in a charity business perspective; we wanted them to take actions in order for it to become business-as-usual for [Netdial] (N-IENGO1).</p> <p>- (...) Repeat the message. Repeat, repeat, repeat. It is the only mean [...]. We try to stimulate [Netdial], to help them in the improvement of their sustainability initiatives. Stimulation! In this sense, we really try to develop collaborative processes, to share our expertise and to put the two CSR departments in contact to foster the development of partnership projects (...). We make product-related propositions [e.g.. green energy procurements]. (...) We try to propose things and therefore develop specifically dedicated studies that cost us time and resources, and we don't charge Netdial for that. (...) The goal is to initiate win-win collaborations (N-SUP1).</p>
	Low	<p>- (...) In public, we always support. Toward the employees, we always encourage. In private, when we are face-to-face with people actually designing the strategy and policies, we would help nobody if we were indulgent. This is not our role [...]. Each time, we will push them to go further but we will not say: "You are really bad at this" or "you don't know what you do". We try to be helpful. (N-TA2)</p> <p>- (...) We must certainly not overestimate our impact. But what we try to do much [...] is to have real discussions with the people in charge [...] and in this discussion w really try to highlight the win-win potential for the company to develop... something consistent with respect to some key CSR issues. (N-SNGO3)</p>
		<p>Ideological rationale for CSR-oriented influence endeavors: Consequential <i>(Perceived ideological difference: High)</i></p>
		<p>- (...) At some point, one can always influence. In the long term, in our case, when considered as needed, we can contribute to the evolution of the legal framework that force them and – potentially the sector - to develop new policies and take real actions [...] We also set norms and auto-control systems [...]. When we do so, we are always interested in receiving and considering their feedback. (N-FG3)</p> <p>- (...) Threat. We try to force them to consider their social responsibilities by regularly putting them under pressure; we threaten them to engage in strikes (...). They are our principal instruments. However, our organization is not keen on these kinds of measures, we prefer consensus. We always preferred consensus... But when it becomes evident that the gap is too wide, it becomes necessary. And then we don't hesitate to put our foot in their mouth (N-TU3).</p>
		<p>- (...) Sometimes, we also recourse to what we call « critical alerts ». Not only when it comes to health hazards but also to draw attention on what we consider as clearly inadequate positions or behaviors. [...] And sometimes, even when they were clearly wrong, [Netdial] got angry that we denounced them. [...] Like Kissinger said: «when you can negotiate, you negotiate; when it is possible, it is possible; when it is impossible, it is impossible» (N-CA2)</p> <p>- (...) So, our work is also essentially a political work. We sometimes have to confront the company [...] when we consider they don't go in the right direction or when they clearly block certain necessary developments (N-ENGO3)</p>

TABLE 26:
Patterns of CSR-oriented influence objectives

		IDEOLOGICAL RATIONALE FOR STAKEHOLDER CSR-ORIENTED INFLUENCE	
		[Very] Limited ¹	Consequential ²
STAKEHOLDER POWER	High	Ideological increment	Ideological conversion
	Low	Ideological conciliation	Ideological confrontation

¹ Stakeholder perceived ideological difference: low or mild

² Stakeholder Perceived ideological difference : high

Such limited but focused objectives attempted to reduce the social shortage that the stakeholders perceived on the corporate side or emphasize the need and potential opportunities for achieving an equilibrated balance of economic, social, and environmental concerns. For example:

We want to achieve things in a sensible and reasonable way, so we don't want to set everything on fire.... We are firm on the objective but we remain flexible on the modalities. We perceive Netdial as a trustful partner in this process and so we treat them as such.... So we inform and consult with decisions makers in order to achieve our objectives (N-RG1).

Ideological accommodation. When they lack power over the company, stakeholder organizations with limited or very limited ideological rationale for CSR-oriented influence appeared more inclined to overcome social shortages or ideological differences by dropping the case or manifesting goodwill and a cooperative, conciliatory attitude. That is, they accommodated or attempted to make their diverging viewpoints compatible through subtle influence processes. For example, a local business customer of Home endeavored to maintain a particular relationship with the company to influence Home's CSR management

Basically, it seems like a process that really 'flows,' but sometimes we have some comments and suggestions to make, although it is not in our central objective to foster CSR development at Home. We primarily work with them and try to enhance our environment-oriented commercial activity. However, we also sometimes develop prevention and informative initiatives with companies like them (H-BUC1).

Ideological conversion. As ideological discrepancies broaden and social voids emerge, the CSR-oriented influence objectives of powerful stakeholder organizations entail more challenge. To overcome the breach between the company's CSR ideas and stakeholder viewpoints, the stakeholder organizations demanded significant changes in the way the companies perceived their social role and duties to society. The perceived CSR conception of the company therefore triggered stakeholders to attempt to convert the company to their ideological views, through the adoption of a resolute and

uncompromising stance that required substantial power of the stakeholder over the organization:

At some point, one can always influence. In the long term, in our case, when considered as needed, we contribute to the evolution of the legal framework that forces them—and potentially the sector—to develop new policies and take real actions.... We also set norms and auto-control systems (N-FG3).

Ideological confrontation. Finally, when the ideological rationale for CSR-oriented influence endeavors was consequential and stakeholder power over the company was low, ideological discordances characteristically resulted in clashes of opinions and ideas. Confrontation typified the CSR-oriented influence objectives, as awareness of their limited direct power over the company prompted offensive, antagonistic attitudes among stakeholders. The stakeholders were inclined to contest the company when it came to CSR-related concerns they considered too significant to be ignored, unlike the conciliatory attitude of the ideological accommodation pattern:

In the last months, we have initiated this kind of informative, denouncing initiatives. Well, it mainly stays in the NGO world, but such small assaults can't be mild. However, we try to be objective, to inform properly.... We are more on 'the left side' so in this case we are more into the confrontational analysis type.... There is one side, and there is the other one (N-SNGO2).

Power bases and stakeholder CSR-oriented influence strategies

Beyond the level of power, our study of company–stakeholder relationships at Home and Netdial suggests the need to consider the specific power bases that condition the nature of stakeholder power over the organization to understand actual influence strategies adopted by the various stakeholders.

According to Etzioni's (1964) seminal typology, four bases of power exist in an organizational setting: coercive, which involves physical resources of force, violence, or restraint; remunerative or utilitarian, which pertains to material, financial, and human resources that induce or deter; and two forms of normative power. Normative power relies on symbolic resources to motivate through the force of ideas and foster

compliance with attitudinal and behavioral norms. The two interrelated kinds of normative power bases are 'pure', or the manipulation of values, esteem, and ritualistic symbols, and socio-normative, which pertains to the ability to allocate and manipulate social acceptance and response.

In our analysis of stakeholders' enactment of their CSR-oriented influence objectives in light of their (non-exclusive) prevailing power bases, we identified 12 stakeholder CSR-oriented influence strategies, as outlined in Table 27.

Coercive stakeholder influence strategies. Coercive power by a stakeholder organization indicates a basic influence posture: "Do it or be sorry." In this sense, depending on the ideological rationale for the CSR-oriented influence and the power level of the stakeholder organization, several coercive CSR-oriented influence strategies emerged.

Strategy 1 (Coercive-ideological increment). With high coercive potential, stakeholders could threaten the company with a requisition strategy that sent an authoritative signal or gave specific directions to the company about how it should integrate CSR-related concerns into its operations. For example, one organizational stakeholder described such requisition strategies applied to Netdial:

We come to them and say: "Here it goes. We truly believe you should do this..." We tell you because we don't want you to be surprised later and so we submit you our position. If you do not agree with our standpoint and envisage doing nothing concerning our request, you might later be left only with power struggles ... to accept our demand (N-TU1).

Strategy 2 (Coercive-ideological accommodation). When stakeholders had less coercive potential power over the company, their influence took the form of more moderate cautionary instructions or warnings. These stakeholder organizations recognized their limited potential and therefore recommended appropriate measures through an admonition strategy:

TABLE 27:
Stakeholder CSR-oriented influence strategies

PATTERNS OF STAKEHOLDER CSR-ORIENTED INFLUENCE OBJECTIVES					
		Ideological rationale for stakeholder CSR-oriented influence: (Very) limited		Ideological rationale for stakeholder CSR-oriented influence: Consequential	
		<i>Stakeholder power: High</i>	<i>Stakeholder power: Low</i>	<i>Stakeholder power: High</i>	<i>Stakeholder power: Low</i>
		Ideological increment	Ideological accommodation	Ideological conversion	Ideological confrontation
STAKEHOLDER POWER BASE(S)	Coercive <i>(do it or you will be sorry)</i>	1. Requisition	2. Admonition	3. Enforcement	4. Mischief
	Utilitarian <i>(do it and you will gain/ not lose something)</i>	5. Inducement		6. Deterrence	
	'Pure' normative <i>(do it because it is right)</i>	7. Persuasion	8. Indication	9. Proselytism	10. Objection
	Socio-normative <i>(do it because others want you to do it)</i>	11. Reward		12. Punishment	

We give them our position on such [CSR-related] key questions or notices.... Just like with our other members, we therefore develop efforts to increase corporate awareness and critically express priorities we think they should address. It is not our primary mission but we do so because we think it is important to delineate an adequate vision for the future of such companies (N-TA5).

Strategy 3 (Coercive–ideological conversion). As the ideological rationale for engaging in CSR-oriented influence initiatives became more consequential, stakeholders with high coercive potential indicated a greater inclination to turn to an enforcement strategy and impose their views about the social responsibilities of the company. These stakeholders expected corporate observance of or obedience to these demands, by force of authority:

When it gets to the extent where we have serious concerns, then yes, we do what it takes to get [workers' welfare] respected. When we see no solution, then we have to do it. And it went quite far already.... That is, we refused categorically [in response to a collective, though limited, layoff at Netdial] and threatened them to take brisk forcible actions since it clearly went against the spirit of the already limited in scope framework agreement. So they had to reintegrate workers.... Another time, we filed a complaint with the Supreme Court. And, eventually, we won on most points (N-TU2).

Strategy 4 (Coercive–ideological confrontation). For stakeholder organizations with limited coercive potential and high ideological discrepancies with the company, mischief strategies often seemed to constitute the only approach that could force the company to listen to their complaints or adopt their stance. Such strategies featured methods to cause corporate embarrassment and damage or destroy company resources. For both Netdial and Home, community stakeholder groups were most inclined to turn to such influence strategies, as illustrated by the actions taken against Home by a local, German, environmental NGO:

We felt we had to clearly signify them [Home] that, in such circumstances, they should step out of this [tropical timber] business. So we have been offensive ... through protests and roof-climbing their stores in four or five cities simultaneously. I was there in Hamburg at one action place. There was one in Berlin, one in Köln, etc.... We wanted them to clarify the origin of their wood procurement. And if they did not source from sustainable forests, we considered they

should step out of the business or implement a general policy for wood sourcing. That's what we wanted (H-ENGO1).

Utilitarian stakeholder influence strategies. In contrast with its coercion potential, the utilitarian power basis of a stakeholder organization reflected another influence posture: “Do it and you can gain or at least not lose something” (usually from a material, financial, or human resources perspective). Again depending on the ideological rationale underlying their actions, the stakeholders adopted distinct influence strategies. Those stakeholder organizations with low utilitarian potential power over the organization tended to engage less in utilitarian CSR-oriented influence strategies; if they had limited and substitutable resources, they were more inclined to rely on other power bases, though not exclusively.

Strategy 5 (Utilitarian–ideological increment and accommodation). When the ideological rationale for stakeholder CSR-oriented influence was limited, stakeholder organizations essentially developed inducement strategies that relied on the financial, material, or human resources they controlled and their relationship with the company to exert motivational, positive pressures. Thus, they aimed to improve and highlight CSR-related prospects and the raison d'être for the company, in line with their own conception of the company's social role:

We try to stimulate [Netdial], to help them in the improvement of their sustainability initiatives. Stimulation! In this sense, we really try to develop collaborative processes, to share our expertise and to put the two CSR departments in contact to foster the development of partnership projects.... We make product-related propositions [green energy].... We try to propose things and therefore develop specifically dedicated studies that cost us time and resources, and we don't charge Netdial for that.... The goal is to initiate win–win collaborations (N- SUP1).

Strategy 6 (Utilitarian–ideological conversion and confrontation). As the ideological rationale for CSR-oriented influence endeavors became more consequential, stakeholders commonly adopted more negative motivational influence strategies. Through deterrence strategies, stakeholders attempted to discourage corporate

orientations they considered unacceptable and foster changes in response to corporate fear and uncertainty. Specifically, they attached conditions to the provision of resources they controlled or withheld resources from the company, sometimes temporarily. Trade unions, through the control they exerted over human resources, regularly used deterrence strategies if they believed the company was demonstrating significant disregard for their social concerns:

Threat. We try to force them to consider their social responsibilities by regularly putting them under pressure; we threaten them to engage in strikes.... They are our principal instruments. However, our organization is not keen on these kinds of measures, we prefer consensus. We always preferred consensus.... But when it becomes evident that the gap is too wide, it becomes necessary. And then we don't hesitate to put our foot in their mouth (N-TU3).

Pure normative stakeholder influence strategies. Stakeholder organizations often have recourse to symbolic resources that enable them to shape conceptions of norms for the company and advocate or recommend appropriate attitudinal or behavioral norms or standards. The use of pure normative power by stakeholders aimed to change preexisting reasons for action by providing overriding reasons for reconsidering them (Raz, 1979). In this “Do it because it is right” viewpoint, the ideological and relational features underlying the different patterns of CSR-oriented influence objectives trigger distinct strategies.

Strategy 7 (Pure normative–ideological increment). By adopting persuasion strategies, powerful stakeholders attempted to push the company closer to their conception of CSR through reason-based and value-laden arguments, addressed directly to the company. They characteristically assigned the company a position of low prestige, as a community stakeholder of Home described:

To some extent, we can't expect much more from [Home]. Now, do they meet our expectations? Well, yes. But it is clear that sometimes we would like them to do more on certain issues. So we discuss it with them at the international level and really try to convince them of the soundness of our expectations by bringing some constructive options on the table. To go further.... Sometimes there are interesting outcomes (H-IENGO1).

Strategy 8 (Pure normative–ideological accommodation). At a lower level of pure normative potential power, stakeholder organizations were more likely to adopt less resolute, indication strategies. They might make suggestions or directly indicate more adequate methods for the company to consider, but their attitude was less insistent than in a persuasion strategy:

I think a federation like ours is in an appropriate position to relay a certain number of messages to [Netdial], but we will definitely not come with inane demands.... It would have no sense. So we may influence corporate orientation to some extent, but we also think that in a certain way, we won't be heard if we don't demonstrate the added value of our propositions (N-TA3).

Strategy 9 (Pure normative–ideological conversion). Important ideological discrepancies between stakeholder organizations and the company typically triggered more fundamentalist positions, reflecting the intransigence of the stakeholder groups toward the set of values and conceptions they attributed to the company. Stakeholders with high pure normative potential therefore tended to engage in value-laden proselytism strategies. These endeavors worked to revise thoroughly corporate beliefs through direct, fervent, and sometimes repeated argumentative exhortations:

We are not sure where they are, if they really make progress—as they actually say to us. It is still unclear. But I don't think they are just fooling us. I hope.... That would also constitute a disappointing thing for us.... We have experienced that in the past and then we had to come back to them and earnestly remake our point unequivocal, again and again... (H-IENGO2).

Strategy 10 (Pure normative–ideological confrontation). Stakeholders with lower power potential on a pure normative basis that also were characterized by consequential ideological divergences with the company expressed their criticisms through more occasional, direct, value-laden protests. In these objection strategies, the stakeholder organizations confronted the company with opposition and directly articulated their disdain and disapproval, though perhaps without alternative or constructive proposals for corporate change. For example, For example, such endeavors may be taken by frustrated consumers through complaints addressed to the company. Similarly, a representative of a community stakeholder organization of Home indicated:

When Home decided to expand its operations in Belgium, we first got in contact with the national subsidiary of Home and addressed them our condemnation of the production, consumption and cultural model that underlies their whole activity and vision, despite the image they strive to publicize.... Only after more in-depth investigations we eventually engaged in these other types of actions (H-SNGO3).

Socio-normative stakeholder influence strategies. As the last part of the previous quote highlights, the two forms of normative power are undoubtedly related. In due course, stakeholders moved beyond pure normative resources and appealed to socio-normative resources to foster change in the ideological orientations and associated courses of action of a company—that is, “Do it because others want you to do it.” Social expectations that had not been internalized by the company constituted potential sources of influence and control by the stakeholder organizations, which could use reputation effects and links to potential social rewards and punishments (Etzioni, 1964; Wiener, 1982). The mobilization of socio-normative resources by stakeholder organizations therefore aimed to convince other stakeholders through the expression of expectations and demands, with the goal of fostering indirect influence initiatives from other actors that could mobilize their power bases (cf. Frooman, 1999; Rowley, 1997). In the stakeholder networks we interviewed, the mobilization of socio-normative resources appeared primarily—though not exclusively—adopted by stakeholders with lower levels of coercive and utilitarian potential power.

Strategy 11 (Socio-normative–ideological increment and accommodation). Stakeholders with limited ideological rationales for influence appeared to favor social incentives over social penalty to prompt companies’ CSR-related self-regulation and courses of action more in line with their own idea of the social role of corporate actors. Therefore, they developed reward strategies in which they pledged to reinforce the social status of the company if it would agree to consider their expectations and demands. In line with symbolic gain tactics emphasized by den Hond and de Bakker (2007), these initiatives typically involved company-related positive communications with organizational members, other groups in its stakeholder network, or society at large:

So they are sometimes interested in getting our local ‘green signature’—it is easier, and they are therefore ready to hear some of our concerns and hints as well as to some extent collaborate with us. Even if as a ‘green signature,’ there is probably better than ours.... We made a press release around the collaboration we developed together.... It has been given quite some publicity in the media (H-ENGO4).

Strategy 12 (Socio-normative–ideological conversion and confrontation). Conversely, stakeholders with more consequential ideological rationales for CSR-oriented influence endeavors exhibited a greater tendency to employ social punishment strategies. In line with what den Hond and de Bakker (2007) describe as symbolic damage tactics, these stakeholders engaged in threats or actual initiatives, such as public disapproval or blame, that might affect the company’s societal acceptance and license to operate. These initiatives also tried to stimulate self-criticism by the firm that would force it to undertake substantial changes to its perception of the need to consider social issues associated with its operations:

Sometimes, we also recourse to what we call public “critical alerts.” Not only when it comes to health hazards but also to draw attention on what we consider as clearly inadequate positions or behaviors.... And sometimes, even when they were clearly wrong, [Netdial] got angry that we denounced them.... Like Kissinger said: “when you can negotiate, you negotiate; when it is possible, it is possible; when it is impossible, it is impossible” (N-CA2).

DISCUSSION

Overall, the power-based strategies related to four categories of CSR-oriented influence strategies adopted by stakeholder organizations reflect general patterns of ideologically loaded CSR-oriented objectives and depend on the ideological discrepancies with and power over target companies. However, two central provisions should be noted for interpreting our model, related to the dynamic and complementary nature of the CSR-oriented influence strategies we identify.

First, the CSR-oriented influence strategies our model emphasizes as more likely to be adopted by certain stakeholder organizations are not immutable. The ideological

orientations of organizations with respect to the role and duties of companies naturally evolve over time, even if slowly (Bendix, 1956; Simons and Ingram, 1997). In addition, stakeholder perceptions of corporate ideological orientations may vary over time, and potentially more rapidly, perhaps due to changes in corporate ideological orientations or even better stakeholder knowledge and information. The power that stakeholders exert over a company and the various resources that condition their power bases also likely fluctuate to a certain extent. Interorganizational relationships can change, just as organizations and their characteristics do. In this sense, because neither stakeholders' ideological rationale for engaging in CSR-oriented endeavors nor their power bases are invariable in the middle term, the potential stakeholder influence strategies adopted by various stakeholder groups cannot be predetermined once and conclusively; the influence model we provide therefore must be considered from a dynamic perspective.

Second, the power bases of stakeholder organizations are not exclusive; rather, they are characterized by varying levels of coercive, utilitarian, and normative power. Depending on the type of organization they represent and the kind of relationships they maintain with the company, stakeholders have different levels of potential with respect to these power bases, so regulatory stakeholders such as government bodies typically have more direct coercive potential than do community stakeholders such as local NGOs. Similarly, large suppliers characteristically have more direct utilitarian potential than do, say, city councils. To a certain extent though, the stakeholder organizations in our study still mobilized various resources and power bases to engage in CSR-oriented influence attempts. That is, stakeholder organizations likely combine different influence strategies to foster corporate consideration of their CSR-related expectations and ideological views. When an environmental NGO concurrently engaged in roof-climbing protests at five German Home stores (coercive potential), it attracted media attention, which publicly reported about the event (socio-normative potential); therefore, this stakeholder organization used both a mischief strategy and a social punishment strategy. Similarly, when a large supplier of Netdial endeavored to convince the company to adopt greener operations, it highlighted the business and societal rationale for doing so

(pure normative potential) and then proposed potential supply alternatives identified through a dedicated, in-depth analysis (utilitarian potential). This stakeholder organization therefore applied persuasion and utilitarian inducement strategies.

Toward integrative understandings of CSR-oriented stakeholder influence processes

Our ideology-centered empirical research responds to calls to address more specifically the stakeholder side of CSR-related company–stakeholder interactions by shedding a new light on the processes that affect CSR-oriented stakeholder influence initiatives. By emphasizing the primary role of ideological discrepancies between stakeholder organizations and the company, our empirically grounded model stresses the substantial role of the ideological orientations of stakeholders in terms of how they perceive, interact with, and attempt to influence a company. In particular, the level of CSR-related ideological discrepancies between a stakeholder and a company strongly affects the hostile or conciliatory nature of the stakeholder’s attitude toward the company. In our multiple case study, stakeholders with strong ideological rationales for engaging in CSR-oriented influence attempts tended to adopt more hostile strategies (i.e., coercive mischief, utilitarian deterrence, normative objection, or social punishment) than did stakeholders with limited ideological rationales, which were more inclined to engage in softer (i.e., coercive admonition or normative indication) or even encouraging (i.e., utilitarian inducement or social reward) influence attempts.

In this sense, our model substantiates an argument developed in another research context (i.e., kibbutzims in the 1950s) by Simons and Ingram (1997, 2004) that states organizations pursuing comparable ideological ends should be predisposed to engage in mutualist rapport, whereas those with divergent ideological orientations tend to develop adversary interactions. Thus, our study underscores the relevance of organizational ideology for further research on stakeholder influence processes; it serves as a collectively shared approach to the social world and thus might help bridge the gap between stakeholders’ motivation for engaging in influence endeavors and their actual

behaviors. Moreover, our study stresses CSR-related stakeholder–company relationships as a pertinent domain of investigation for refining understanding of the importance of organizational ideology in studies that address interorganizational phenomena.

By explicitly highlighting coercive, utilitarian, pure normative, and socio-normative power bases of stakeholder organizations as key determinants of their CSR-oriented influence strategies, we also reaffirm the need to move beyond the utilitarian-based resource dependence perspective that still often underlies research efforts on stakeholder influence strategies. Our study emphasizes all physical, symbolic, and remunerative resources as potential sources of power; thus, we suggest these power bases should be considered concurrently to achieve a complementary understanding of stakeholder influence processes.

Finally, our case study approach includes organizational, regulatory, and community stakeholders, which means it departs from most existing research into stakeholder influence that adopts a narrow focus (e.g., den Hond and de Bakker, 2007; Hendry, 2005; Rehbein et al., 2004). Our empirically based model of influence strategies applies to broader categories of stakeholder organizations and provides a framework that can foster the development of wide-ranging accounts of stakeholder-driven CSR-oriented interactions.

In addition, our research and its specific focus on organizational ideology provides insights into the corporate side of stakeholder–company interactions, especially for studies that hope to attain a better understanding of the processes that underlie greater corporate engagement in CSR policies and initiatives. Primarily, we stress the need to consider the ideology notion in CSR implementation research. Understanding the processes by which corporate ideologies adjust to environmental and stakeholder demands and influences are central to comprehending the evolving nature of companies' CSR commitments and initiatives.

Along similar lines, organizational ideology clearly resembles and partially overlaps with organizational culture and strategic goals (Goll and Zeitz, 1991). Therefore, a more systematic consideration of the ideology-related aspects of CSR may complement extant understanding of its cultural and strategic dimensions. The ideology, culture, and strategy of a company all attempt to guide its actions and reflect particular belief and value assumptions. Efforts designed to analyze the relationships between organizational ideology, organizational culture and CSR-related strategic decision making could constitute a promising avenue for research on how CSR principles are integrated by contemporary companies.

Limitations

Our research is based on just two cases. We interviewed stakeholders from a broad swath of European countries in a relatively homogeneous context, yet national backgrounds and characteristics may have influenced the analysis (especially of trade unions and regulatory authorities). The culturally and institutionally dependent nature of CSR conceptions already has been emphasized (e.g., Matten and Moon, 2008). In addition, although we obtained the information from a representative sample of stakeholders, we could not integrate every subcategory of potential stakeholders. Lastly, most of the stakeholder organizations maintained durable relationships with the companies and engaged in regular or intermittent CSR-oriented influence attempts, but this research often was limited to *a posteriori* descriptions of the CSR-oriented company–stakeholder interactions that did not allow us to observe the formation or shifts in the stakeholders' perceptions and attitudes directly.

Our findings thus could be refined with the development of real-time, longitudinal studies. Additional cases might be considered to highlight similarities and potential differences across cases and potential the reasons for those differences. Finally, a broad-scale empirical validation of our findings would help refine the comprehensive model we offer.

CONCLUSION

Existing research mainly has examined business and society relationships from the perspective of corporate actors; therefore, scholars increasingly need to move toward the social side of the equation. Our empirically grounded research addresses two central issues pertaining to CSR-oriented stakeholder influence attempts. First, it focuses on how the ideological orientations of a broad range of stakeholder organizations may determine their potential motivation to pressure and influence the development of CSR initiatives by a target company. Second, our study underlines how these ideological orientations actually condition the objectives of the stakeholder influence endeavors and—in combination with their coercive, utilitarian, pure normative, or socio-normative power bases—the nature of the strategies stakeholders used to attain these objectives. In turn, we propose a model of four ideologically loaded patterns of CSR-oriented influence objectives that result in 12 power-based, CSR-oriented influence strategies, as adopted by various stakeholder groups. Our model provides an inclusive account of the motivational and behavioral dimensions of stakeholder CSR-oriented influence endeavors that attempt to foster the development of CSR policies and actions by target companies.

To go beyond the instrumental logic still conventionally assumed to drive the interactions of corporate actors with their environment, we need more robust understandings of the value-laden underpinnings of business and society relationships. We hope this study helps inspire research efforts that can continue to do so.

ACKNOWLEDGMENTS

We offer sincere thanks to the managers of the case companies and the stakeholder organizations that participated in the study. We are grateful to Valérie Swaen for her help in developing the cases and the pertinent and resourceful comments she made on previous versions of this essay.

APPENDIX (TABLE 28):
Interviewed stakeholder organizations for essay 4

Stakeholder (Reference)	Basis for interaction	Interviewee(s))	Ideological discrepancies (and rationales of stakeholder CSR-oriented influence)	Power	Prevailing power basis (non-exclusive)
Home					
<i>Organizational</i>					
Trade union (H-TU1)	Home workers' representation, collective bargaining, industrial action	Delegate	Agreement <i>Very limited</i>	High	Utilitarian
Trade Union (H-TU2)	Home workers' representation, collective bargaining, industrial action	Program manager	Social void <i>Consequential</i>	High	Utilitarian
Business customer (H-BUC1)	Commercial and consultancy relationships	Commercial director	Social shortage <i>Limited</i>	Low	Utilitarian
Supplier (H-SUP1)	Consultancy work proposition, public relations and information activities	Program manager	Social shortage <i>Limited</i>	Low	Utilitarian
<i>Community-economic</i>					
International CSR-focused trade association (H-TA1)	Networking, expertise sharing, public relation and information activities (note: Home is not an official member)	Director	Agreement <i>Very limited</i>	Low	Socio-normative
National CSR-focused trade association (H-TA2)	Networking, expertise sharing, public relation and information activities (note: Home is not an official member)	Director	Agreement <i>Very limited</i>	Low	'Pure' normative
National trade association for SMEs (H-TA3)	Defense of SMEs' interests, public relations and information activities, legal actions against Home	Program manager	Social void <i>Consequential</i>	Low	'Pure' normative
<i>Community-social</i>					
International social NGO/CSO (H-ISNGO1)	Human rights and development actions and education goal, public relations and information activities, partnership with Home since the 1990's	Program manager	Agreement <i>Very limited</i>	High	Socio-normative
National social NGO/CSO (H-SNGO1)	Human rights and development action and education, public relations and information activities	Program manager	Social shortage <i>Limited</i>	Low	'Pure' normative
National social NGO/CSO (H-SNGO2)	Human rights and development research and educational goal, public relations and information activities, investigations on Home,	Program manager	Social void <i>Consequential</i>	Low	'Pure' normative
National social NGO/CSO (H-SNGO3)	Human rights and development action and education, investigations on Home, lobbying, social entrepreneurship, public relations and information activities	Director and program manager	Social void <i>Consequential</i>	Low	'Pure' normative
<i>Community-environmental</i>					
International environmental NGO/CSO (H-IENGO1)	Environmental conservation and education goal, public relations and information activities, formal collaboration with Home since the 1990's	Program manager	Agreement <i>Very limited</i>	High	Socio-normative
International environmental NGO/CSO (H-IENGO2)	Environmental conservation and education goal, public relation and information activities, investigations on Home, informal and punctual collaborations with Home in the 1990's	Program manager	Social void <i>Consequential</i>	High	Socio-normative
National environmental NGO/CSO (H-ENGO1)	Environmental conservation and education goal, public relation and information activities, investigations on Home, lobbying	Program manager	Social void <i>Consequential</i>	Low	'Pure' normative

National environmental NGO/CSO (H-ENGO2)	Environmental conservation and education goal, public relation and information activities, investigations on Home, informal collaboration with Home since the 1990's	Program manager	Social shortage <i>Limited</i>	Low	'Pure' normative
National environmental NGO/CSO (H-ENGO3)	Environmental education goal, public relation and information activities	Spokesperson	Social shortage <i>Limited</i>	Low	'Pure' normative
National environmental NGO/CSO (H-ENGO4)	Environmental conservation and education goal, public relations and information activities, punctual partnerships with Home	Director	Social shortage <i>Limited</i>	Low	'Pure' normative
National environmental NGO/CSO (H-ENGO5)	Environmental conservation and education goal, public relation and information activities, investigations on Home, lobbying	Program manager	Social shortage <i>Limited</i>	Low	'Pure' normative
Regulatory					
Regional government body (H-RG1)	Environmental conservation and education goal, legal framework field translation and control, public relations and information	Program manager	Social shortage <i>Limited</i>	High	Coercive
Local authority (H-LA1)	Local business permits and infrastructure management, regulatory framework application, local interests protection	Head of department	Agreement <i>Very limited</i>	High	Coercive
Local authority (H-LA2)	Local business permits and infrastructure management, regulatory framework application, local interests protection	Head of department	Agreement <i>Very limited</i>	High	Coercive
Netdial					
Organizational					
Trade union (N-TU1)	Netdial workers' representation, collective bargaining, industrial action	Delegate	Agreement <i>Very limited</i>	High	Utilitarian
Trade Union (N-TU2)	Netdial workers' representation, collective bargaining, industrial action	Program manager	Social void <i>Consequential</i>	High	Utilitarian
Trade Union (N-TU3)	Netdial workers' representation, collective bargaining, industrial action	Director and program manager	Social void <i>Consequential</i>	High	Utilitarian
Supplier (N-SUP1)	Long-term commercial relationship	Program manager	Social shortage <i>Limited</i>	High	Utilitarian
Supplier (N-SUP2)	Long-term commercial relationship	Manager	Agreement <i>Very limited</i>	Low	Utilitarian
Community-economic					
International CSR-focused Trade association (N-TA1)	Networking, expertise sharing, public relation and information activities (note: Netdial is an official member)	Director	Social shortage <i>Limited</i>	Low	'Pure' normative
National CSR-focused Trade association (N-TA2)	Networking, expertise sharing, public relation and information activities (note: Netdial is an official member)	Director	Agreement <i>Very limited</i>	Low	'Pure' normative,
National trade association for technological companies (N-TA3)	Defense of sector interests, networking, public relations and information activities (Netdial is not an official member)	Regional director	Agreement <i>Very limited</i>	Low	'Pure' normative
National trade association for SMEs (N-TA4)	Defense of SMEs' interests, public relations and information activities	Program manager	Agreement <i>Very limited</i>	Low	'Pure' normative
National association of large companies (N-TA5)	Defense of large companies' interests, networking, public relations and information activities, lobbying	Program manager	Agreement <i>Very limited</i>	High	'Pure' normative
National consumer association (N-CA1)	Defense of consumer interests, public relations and information activities, lobbying, investigations on Netdial	Program and CSR managers	Social shortage <i>Limited</i>	High	Socio-normative
National research center for consumer welfare (N-CA2)	Defense of consumer interests, research and information activities, lobbying	Director	Social void <i>Consequential</i>	Low	Socio-normative
Community-social					

National social NGO/CSO (N-SNGO1)	Human rights and development action and education, public relations and information activities, formal partnership with Netdial	Spokesperson	Agreement <i>Very limited</i>	Low	'Pure' normative
National social NGO/CSO (N-SNGO2)	Human rights and development research and educational goal, public relations and information activities	Director	Social void <i>Consequential</i>	Low	'Pure' normative
National social NGO/CSO (N-SNGO3)	Social issues and development action and education, public relations and information activities, formal partnership with Netdial	Director	Agreement <i>Very limited</i>	Low	'Pure' normative
National social NGO/CSO (N-SNGO4)	Social issues and development action and education, public relations and information activities, formal partnership with Netdial	Director	Social shortage <i>Limited</i>	Low	'Pure' normative
National social NGO/CSO (N-SNGO5)	Social issues and development action and education, public relations and information activities, formal partnership with Netdial	Director and spokesperson	Social shortage <i>Limited</i>	Low	'Pure' normative
National social NGO/CSO (N-SNGO6)	Human rights and development action and education, public relations and information activities, formal partnership with Netdial	Director	Social shortage <i>Limited</i>	Low	'Pure' normative
National social NGO/CSO (N-SNGO7)	Social issues and development action and education, public relations and information activities, formal partnership with Netdial	Program manager	Social shortage <i>Limited</i>	Low	'Pure' normative
National social enterprise (N-SE1)	Workers' integration and curriculum development, formal partnership with Netdial	Director	Agreement <i>Very limited</i>	Low	'Pure' normative
Community-environmental					
International environmental NGO/CSO (N-IENGO1)	Environmental conservation and education goal, public relation and information activities, investigations on Netdial, lobbying, cut short collaboration	Program manager	Social shortage <i>Limited</i>	High	Socio-normative
National environmental NGO/CSO (N-ENGO2)	Environmental science and education goal, public relations and information activities, formal partnership with Netdial (Philanthropy)	Director	Social shortage <i>Limited</i>	Low	'Pure' normative
National environmental NGO/CSO (N-ENGO3)	Environmental conservation and education goal, public relation and information activities	Program manager	Social void <i>Consequential</i>	Low	'Pure' normative
Regulatory					
Federal government body (N-FG1)	Employment issues, legal framework field translation and control, public relations and information	Head of department	Agreement <i>Very limited</i>	High	Coercive
Federal government body (N-FG2)	Social and health issues, legal framework field translation and control, public relations and information	Program manager	Agreement <i>Very limited</i>	High	Coercive
Federal government body (N-FG3)	Innovation and telecommunication issues, legal framework field translation and control, public relations and information	Program manager	Social void <i>Consequential</i>	High	Coercive,
Regional government body (N-RG1)	Environmental conservation and education goal, legal framework field translation and control, public relations and information	Head of department	Agreement <i>Very limited</i>	High	Coercive

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**PART III: INTEGRATIVE PERSPECTIVE ON CSR
DEVELOPMENT**

*Shaping the dialogical view of corporate social responsibility:
A multipartite sensemaking–sensegiving conceptualization*
pp. 215-261.

ESSAY 5

Shaping the dialogical view of corporate social responsibility: A multipartite sensemaking–sensegiving conceptualization^{35 36}

ABSTRACT

Building on multidisciplinary literature about corporate social responsibility (CSR), organizational sensemaking, and strategic management, this article presents a generic model of CSR development that emphasizes four interdependent CSR-related processes experienced by social actors within and outside the company: a converging managerial sensemaking process, a compounded managerial sensegiving process, a diverging extra-managerial sensemaking process, and a differentiated extra-managerial sensegiving process. Additionally, the model identifies key factors influencing these processes and their outcomes. This conceptual research extends existing CSR conceptualizations by restating CSR as a strategic, social, inherently dialogical notion. Moreover, it underscores how strategic decision-making processes in organizations emerge through production and reproduction of cognitive schemas and highlights the evolutionary nature of the socially-constructed underpinnings of these processes. Finally, it suggests that developments of CSR-focused studies are relevant to enhance understanding of the way strategy arises from the “reweaving” of relations among discourses and understandings inside and outside the organization.

Keywords: Conceptual research, corporate social responsibility, organizational sensemaking, stakeholder dialogue.

³⁵ Joint work with Professor Valérie Swaen (Université catholique de Louvain).

³⁶ An early version of this essay has been presented at the *Academy of Management Annual Meeting* (Chicago) in 2009. It is currently under review at the *Journal of Management Studies*.

INTRODUCTION

Corporate social responsibility (CSR) progressively has grown into a global trend that involves business actors, national and supranational public authorities, nongovernmental organizations (NGOs), the media, and civil society (Matten and Moon, 2008; Scherer, Palazzo and Matten, 2009). Companies face increasing pressure to take a broader perspective of their corporate purpose as stakeholders demand they accept greater social and environmental burdens. To gain and maintain legitimacy and their license to operate, many corporations increasingly adopt the CSR discourse and articulate their strategic position in terms of public welfare (Palazzo and Scherer, 2006).

For some corporations, market and non-market pressures to engage in more responsible corporate behaviors and the increasing recognition of their social responsibilities prompt actual and important changes in their cultures, structures, and daily activities, because they consider CSR “central to core business activities rather than a peripheral consideration associated with philanthropy” (Bhattacharya, Smith and Vogel, 2004: 6). In most cases though, corporate social initiatives result in CSR promises and activities that can be decoupled easily from a company’s normal, ongoing activities (Weaver, Trevino, and Cochran, 1999). Beyond cost considerations, potential explanations for the gap between CSR rhetoric and reality include the difficulties managers have making sense of the CSR concept (Nijhof and Jeurissen, 2006) and the complexities associated with making it operational (Grayson and Hodges, 2004).

Until recently, academic and managerial literature have provided little guidance for understanding how to translate CSR concerns into managerial understanding, strategy, or actions. By the last decade of the twentieth century, the CSR academic field mainly consisted of two research streams: a content-oriented, essentially descriptive and normative stream, and an incentive-oriented, more instrumental stream. The first area has generated an abundance of sometimes elusive and confusing approaches and terminologies related to the nature and content of CSR and similar concepts (see Garriga and Melé, 2004). As a point of convergence, CSR scholars now concur that

CSR essentially involves “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams and Siegel, 2001: 117). They also acknowledge stakeholder theory as a frame of reference (Carroll, 1991; Windsor, 2006), from which they derive companies’ obligations to constituent groups other than stockholders and beyond those prescribed by law (Jones, 1980).

The second stream of research focuses more on business motivations for developing and communicating CSR initiatives. In this perspective, corporate demonstrations of responsible behaviors have been shown as constituting potential sources of substantial benefits, through the formation of positive attitudes toward the company and its products (e.g. Ellen, Webb and Mohr, 2006; Sen, Bhattacharya and Korshun, 2006), the development of competitive advantages and valuable organizational capabilities (e.g. Porter and Kramer, 2006; Sharma and Vredenburg, 1998), and support of the long-term financial performance of the company (see Orlitzky, Schmidt and Rynes, 2003). This research stream confirms that CSR “is not a bolt-on addition to strategy but increasingly a natural bedfellow” (Brooks, 2005, p. 406) and poses important challenges to strategic management (McWilliams, Siegel and Wright, 2006).

Yet until recently, CSR interpretation, implementation, and integration in strategic processes and organizational activities have been largely ignored in organization and management research (Lindgreen, Maon and Swaen, 2009). A more recent, dynamic, and practice-oriented research stream thus has emerged, with the objective of understanding how CSR unfolds in corporations and what actually triggers organizational engagement in CSR initiatives. It features conceptual developments and empirical investigations, notably related to the organizational developments required for CSR integration (e.g., Mirvis and Googins, 2006; Zadek, 2004), the structuring of strategic CSR policies (e.g., Bondy, Matten and Moon, 2004; Heslin and Ochoa, 2008), and the understanding of the internal and external factors that lead to social change in organizations (e.g., Aguilera et al., 2007; den Hond and de Bakker; 2007).

Following this research trend, some scholars argue that looking at the CSR concept through a discursive lens, focusing on the ways in which language helps construct the organizational reality (cf. Grant, Keenoy and Oswick, 1998), may create a better comprehension of what guides the design and implementation of the CSR strategy and initiatives that companies undertake (Burchell and Cooke, 2006; Palazzo and Scherer, 2006). In particular, this line of research suggests that adopting an organizational sensemaking perspective—which considers how people in organizations collectively grant sense to their environment through interactions with others (Maitlis, 2005)—might produce a more robust conceptual understanding of the socially constructive processes and associated negotiation of meaning among organizational actors that underlies CSR development (Cramer, Jonker and van der Heijden, 2004; Cramer, van der Heijden and Jonker, 2006; Nijhof and Jeurissen, 2006). But despite repeated calls, pertinent research efforts remain scarce.

Basu and Palazzo (2008) recently adopted this perspective to outline interpretative and discursive processes at play in CSR-related organizational engagement and decision making. Their proposed CSR conceptualization emphasizes cognitive, linguistic, and conative dimensions of the CSR sensemaking process and identifies subdimensions that characterize and influence the way managers make sense of CSR issues. However, their framework neither emphasizes the ongoing nature of the CSR-related meaning construction in organizations nor considers the patterns of interrelationships among the various sensemaking dimensions and subdimensions. Furthermore, their process model chiefly focuses on intra-organizational actors, without considering how collective processes of sensemaking and sensegiving might occur among and between the various internal and external stakeholders of the organization (see Gioia and Chittipeddi, 1991; Maitlis, 2005). In this sense, the dynamic and dialogical foundations of CSR remain unconsidered, demanding theoretical efforts to increase understanding of CSR-related social interactions that shape the evolutionary meaning of CSR for stakeholders inside and outside the organization.

We contend in this article that existing process models of CSR and multidisciplinary literature pertaining to sensemaking and sensegiving, as well as strategic management, provide the groundwork for the development of a more comprehensive understanding of the interpretive and dialogical processes that underlie the design and development of CSR strategies and initiatives. We provide a generic model of CSR unfolding in contemporary companies, organized by four CSR processes that are ongoing, interdependent and concomitant: converging managerial sensemaking, compounded managerial sensegiving, a diverging extra-managerial sensemaking, and differentiated extra-managerial sensegiving. Furthermore, we highlight critical factors that influence the sensemaking and sensegiving processes of the various social actors at play.

In so doing, we contribute to business, society, and strategic management literature and practice in three complementary ways. First, we extend managerial conceptualizations of CSR by considering the role and influence of external stakeholders in the CSR-related sensemaking–sensegiving processes. Thus, we restate CSR as a social and inherently dialogical notion that is constructed through interactions of the company and its environment, and we underscore explicitly how external pressures for CSR-related organizational adaptation are internalized in organizations. Second, we acknowledge intensifying socio-political expectations and demands faced by contemporary companies as strategic issues and highlight the continuous, process-oriented, and recursive nature of the integration and interpretation of these issues by managers. Our CSR-specific model provides a univocal representation of the evolutionary nature of the socially-constructed underpinnings of strategic decision-making processes. It highlights how strategic decisions in organizations generally emerge through social production and reproduction of cognitive schemas (Hendry, 2000), mirroring managers' needs to structure their perceived environment for both individual sensemaking and the creation and maintenance of collectively shared meaning (Weick, 1995). Third, by developing our CSR-centered model of sensemaking and sensegiving in organizations, we highlight the potential of CSR-focused studies to inform discursive perspectives on decision making and strategy research. We call particularly for the important consideration of a

widely emerging CSR rhetoric that indicates how the increasingly institutionalized discourse percolates in strategy and is enacted, reproduced, and modified through everyday interactions and practices within and outside the organization.

This article is organized as follows: We first review organizational sensemaking and sensegiving theories and models and consider CSR accordingly, describing it as an ongoing and multipartite process pertaining to strategic socio-political issues that emerge in the organization's environment. We then develop our dynamic model for understanding the development of CSR in organizations with a dialogical perspective. Finally, we discuss the key contributions and implications of our work for managerial practice, business and society literature, and the discursive perspective on organization and strategic management studies.

SENSEMAKING AND SENSEGIVING PROCESSES IN ORGANIZATIONAL LIFE

The term “sensemaking” appears mainly in psychology as a metaphor for individual understanding or “meaning making.” Thus, it describes—though sometimes nebulously—an all-encompassing, subjective mental activity by which a person makes sense of the self and the world (Craig-Lees, 2001). By its very nature, sensemaking is an interpretive process that people use to place equivocal and ambiguous environmental stimuli into defined cognitive schemas,³⁷ or mental frames, that enable them to make sense of the stimuli (Starbuck and Milliken, 1988). Specifically, sensemaking derives from symbolic interaction theory (Blumer, 1969), which contends that people behave toward other things and people according to the meanings they have granted them. Sensemaking emphasizes the temporary and circumstantial nature of these meanings, in contrast with static and objective meanings that people might hold (Luria, 1982). The

¹According to Markus (1977), schemas refer to the dynamic knowledge and internal structures of specific concepts, entities, and events, which enable people to process and represent incoming information efficiently. They serve as mental maps that people use to orient themselves within their experiential terrain (Weick, 1979).

enactive environment that results from a sensemaking process constantly exists in the state of becoming, and its outcomes are both transient and situational.

From individual to organizational sensemaking

Organization scholars move beyond the individual to contend that groups and organizational entities also engage in sensemaking processes (e.g., Schneider, 1997; Weick, 1995). Thus, organizational members make sense of situations in their organization by fitting them into existing schemas or frames of references that these members have developed, at least partly, through past experience and socialization within that organization, in conversation with others, while reading communications, and through exchanging ideas (Weick, 1995; Morsing and Schultz, 2006). Organizational members cope with confusing environmental stimuli by seeking others' interpretations and constructing new accounts that enable them to comprehend their environment and act collectively (Gioia and Thomas, 1996; Maitlis, 2005; Starbuck and Milliken, 1988). These accounts represent discursive social constructions of reality that enlighten and allow interpretations (Antaki, 1994). Organizational sensemaking thus helps organization members and groups develop commonly shared meanings (Poole et al., 1989) about key features, such as the organization's meaning, what it does well or poorly, which issues it faces, and how to resolve these issues (Weick, 1995). Through organizational sensemaking, individuals and groups interactively create their social reality, which ultimately becomes the organizational reality.

From sensemaking to sensegiving

Sensemaking processes are important in organizational life and strategic decision making processes because they determine reference points and suggest possible outcomes of organizational actions (Fiss and Zajac, 2006). At the upper management level, they involve activities such as environmental scanning and issue interpretation and have been shown to influence decisions about the projected organizational image (Gioia and Thomas, 1996) and rationales for organizational restructuring, development,

or change (Bartunek et al., 1999; Gioia and Chittipeddi, 1991; Gioia et al., 1994). At the middle management level, sensemaking processes are further considered as influencing the integration of strategic decisions and policies, the means of coping with new corporate initiatives (Balogun and Johnson, 2004; Rouleau, 2005), and how managers construe organizational features and performance (Wagner and Gooding, 1997). Finally, at lower levels of the organization, these processes typically affect how organizational actors resolve the tensions between social action and the strategic and systemic realities of organizational life (Bean and Eisenberg, 2006).

These strategic aspects of sensemaking processes in organizations result in the situation that organizational life is “full of attempts to affect how others perceive and understand the world” (Maitlis and Lawrence, 2007, p. 57). Members of the organization endeavor to affect others’ sensemaking processes through sensegiving, “attempting to influence the sensemaking and meaning construction of others toward a preferred redefinition of organizational reality” (Gioia and Chittipeddi, 1991, p. 442). Sensegiving involves efforts to communicate about organizational events and features, influence outcomes, and increase support for a perspective through suggestive or persuasive language, as well as symbolic or emphatic actions (Bartunek et al., 1999; Gioia and Chittipeddi, 1991). Organizational leaders and other internal stakeholders, such as middle managers, directors, and other employees, all may use sensegiving processes (Maitlis, 2005), whether vertically or horizontally in the organizational hierarchy.

Theoretically, we can distinguish between sensegiving and sensemaking at any given moment in time. Hill and Levenhagen’s (1995) fairly compartmentalizing conceptual stance regards sensemaking as concerned with the development of a mental model or vision of the environment, whereas sensegiving corresponds to the articulation of that vision to others in an attempt to persuade them. Building on this distinction, we consider interpretation-focused sensemaking and influence-focused sensegiving processes as sequential (Gioia and Chittipeddi, 1991): outcomes of sensemaking inform sensegiving attempts that then influence sensemaking efforts. In practice though,

sensemaking and sensegiving overlap considerably (Gioia et al., 1994). The processes are mutually dependent notions that mirror each other and constitute, to some extent, two sides of the same coin (Rouleau, 2005).

From internal to external stakeholders' sensemaking and sensegiving processes

Research into sensemaking and sensegiving processes in strategic management, organization, and business and society literature generally focuses on internal stakeholders, with a strong emphasis on upper and middle managers, largely ignoring interactions with other stakeholders who might be engaged in interpreting and translating corporate initiatives. However, Gioia and Chittipeddi (1991) highlight some micro-processes of social interaction, organizational change, and innovation by considering the iterative processes of sensegiving and sensemaking between upper management and other organizational groups. By focusing on the initiation phase of an organizational change initiative, they offer a generic stages framework that reveals the sequence of sensemaking and sensegiving between managers and progressively expanding audiences. Maitlis (2005) describes four sensemaking patterns (guided, fragmented, restricted, and minimal) that result from the extent to which leaders and stakeholders attempt to influence one another's comprehension of issues through sensegiving processes. Organizational sensemaking is significantly affected by sensegiving efforts initiated by various stakeholders. These frameworks recognize that various stakeholder groups make sense of issues through their own lenses and give sense to them in accordance with their own goals.

CSR IN A SENSEMAKING–SENSEGIVING PERSPECTIVE

The ambiguity and uncertainty characterizing a situation constitute the two key drivers of sensemaking in organizations (Weick, 1995). Whereas uncertainty refers to the inability to predict and typically stems from a perceived lack of information (Milliken, 1987), ambiguity refers to “a lack of clarity and consistency in reality, causality or

consistency” (March, 1994, p. 178) and typically stems from potentially incongruent interpretations of available information (Weick, 1979).

CSR as an ambiguous and uncertain notion

The CSR notion and associated issues for the organization typically entail both an ambiguous nature and a high level of uncertainty. First, CSR does not mean the same thing to every organization and industry; rather, CSR issues “vary by business, by size, by sector and even by geographic region” (Business for Social Responsibility, 2003). They can relate to concerns pertaining to human rights, well-being at work, environmental impacts, business ethics, community investments, governance, and the marketplace (e.g., Maignan and Ralston, 2002). Companies thus approach and appreciate the CSR concept depending on their context, culture, and values (Cramer et al., 2004, 2006; Basu and Palazzo, 2008). Because they comprehend CSR issues in different ways, they use interpretative processes to assign their own meaning to the confusing CSR concept, clarify the motivation that underlies their potential commitments, and make sense of the key societal issues they face (Maignan, Ferrell and Ferrell, 2006).

Second, the complexity of CSR issues typically forces a consideration of multiple, multifaceted groups of internal and external stakeholders to design relevant CSR strategies and policies. Stakeholder groups – including owners, investors, customers, suppliers, managers, employees, competitors, the local community, the government, or media – tend to be common to all companies, yet the conceptions of what constitutes a responsible company vary across both groups and persons (Zyglidopoulos, 2002). Stakeholders’ CSR expectations also can be inconsistent (Dawkins and Lewis, 2003) and evolve over time (Polonsky and Jevons, 2006).

The complexity of the nature and implications of CSR-related issues for the organization increases with challenges associated with globalization, which also add to the ambiguity characterizing the CSR notion. Globalization erodes established ideas

about the division of labor between political and economic spheres, leading to sometimes ill-defined rules of business behavior and equivocal roles and responsibilities for business in society (Matten and Crane, 2005; Scherer et al., 2009). Moreover, globalization increasingly exposes corporate actors to disparate cultural and social values and heterogeneous institutional environments. These elements affect corporate understanding and stakeholders' expectations about CSR and must be taken into account when analyzing commitments and strategies at local and global levels (Doh and Guay, 2006; Matten and Moon, 2008).

Potential CSR issues and associated organizational responses demand constant reassessments and dialogue between the organization and its internal and external stakeholders at local and global levels. Ambiguity and uncertainty, combined with its stakeholder-oriented and multipartite dimensions, make the CSR concept especially relevant as a topic to consider through the lens of sensemaking and sensegiving processes. Through processes of sensemaking, CSR can be approached "in a proactive manner, well founded within a framework of human and organizational needs" (Schouten and Remmé, 2006, p. 378).

CSR as an ongoing, multipartite sensemaking–sensegiving process

The process model proposed by Basu and Palazzo (2008) identifies the CSR phenomenon as an intrinsic part of an organization's character. To study an organization's CSR process, they suggest a focus on two cognitive subdimensions (identity orientation and legitimacy approach), two linguistic subdimensions (modes of justifying organizational actions to others and transparency of CSR-related communication), and three conative subdimensions (instrumental or normative nature of CSR commitments, internal and strategic consistency of commitments, and responsive posture of the organization to its environment). This conceptualization extends beyond most content-focused, traditional CSR models and opens paths to analyze the relations between organizational character and strategies for engaging with the environment.

Yet Basu and Palazzo's (2008) model remains essentially static. They draw attention to the outcomes and characteristics of CSR discourses, strategies, and actual initiatives but do not highlight dynamic, sensemaking-based, CSR processes. Furthermore, by focusing on managerial and intra-organizational sensemaking processes, their model cannot provide a full explication of the social and dialogical nature that underlies the interactive processes by which CSR unfolds in organizations.

To increase both the relevancy and the legitimacy of this conceptualization, we need a greater emphasis on the dynamic and multistakeholder nature of the processes by which CSR unfolds in organizations. We adhere to Nijhof and Jeurissen's (2006, p. 319) assumption that the CSR process primarily involves "creating and recreating an internally and externally shared frame of reference in relation to CSR objectives, activities and results." Thus, CSR represents a social phenomenon that is produced and maintained through discursive interactions among stakeholders within and outside the organization, as well as by actual CSR-related achievements. In particular, we assert that CSR is an (1) ongoing process through which internal and external stakeholders interactively construct and share sense (2) through symbolic and emphatic discourse and actions (3) about issues pertaining to the organizational activities, interpreted in relation to the social good by one or several parties.

With this definition, we insist on the multipartite and dialogical dimension of sensemaking and sensegiving processes through which CSR unfolds in organization, which enables us to move beyond a manager-centric perspective. We expressly recognize that organizational sensemaking and sensegiving processes that characterize how CSR unfolds in organizations ineluctably involve various internal and external stakeholder groups that continuously react to one another and make different senses of their reality. Thus, the nature and practices of CSR for the organization are always up for renegotiation.

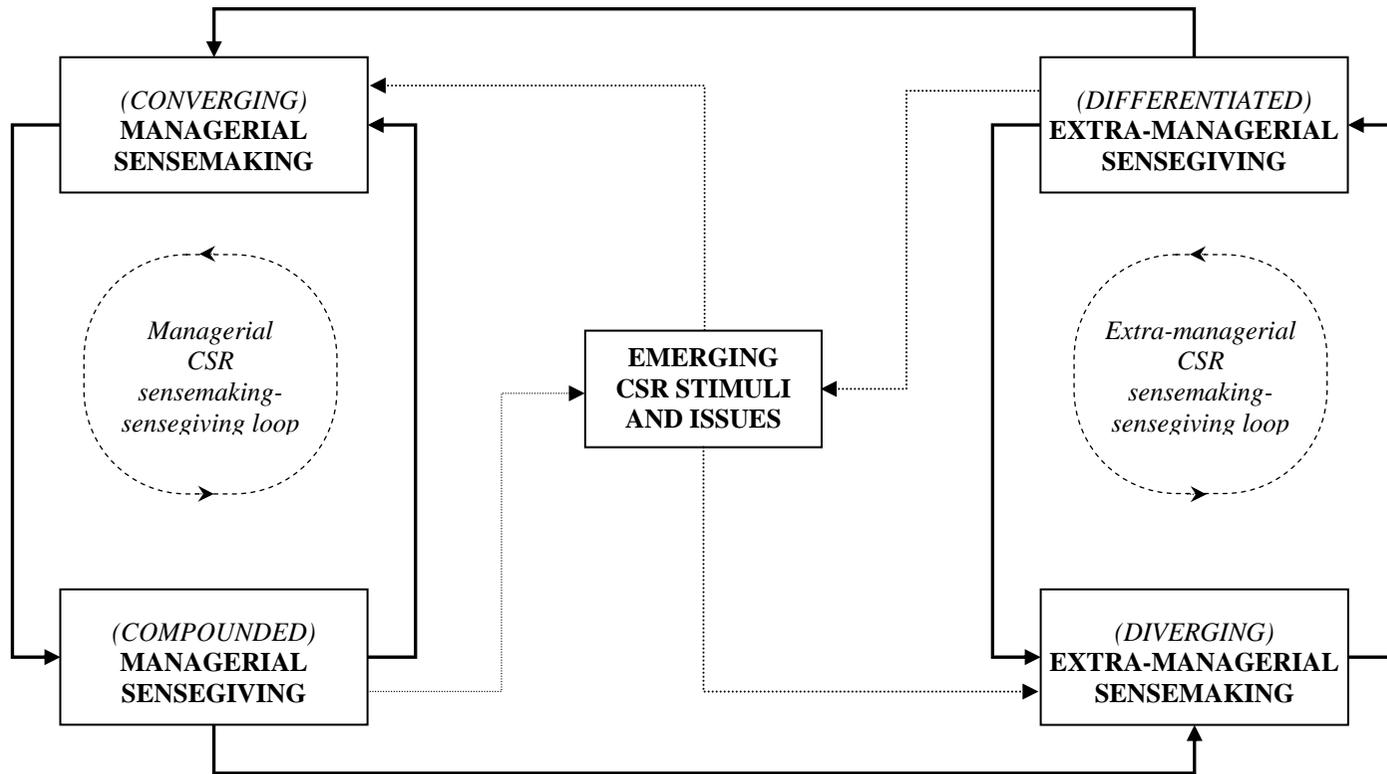
A DYNAMIC SENSEMAKING–SENSEGIVING DIALOGICAL MODEL OF CSR

We argue that CSR development entails four broad, multistakeholder, interdependent processes within and outside the managerial area: a converging managerial sensemaking process, a compounded managerial sensegiving process, a diverging extra-managerial sensemaking process, and a differentiated extra-managerial sensegiving process (see Figure 5). Managerial and extra-managerial sensemaking efforts nurture managerial or extra-managerial sensegiving attempts, respectively; managerial and extra-managerial sensegiving attempts exert influence on the sensemaking efforts of managers and other stakeholders, respectively.

The managerial processes that constitute what we designate in Figure 5 as the managerial sensemaking–sensegiving loop pertain to managers, who are at the center of the stakeholder network of the company as they enter into explicit or implicit contracts with all other stakeholders. Their mission is to design and implement strategic programs that balance and integrate various relationships and different objectives in a multi-stakeholder context (Wheeler, Colbert and Freeman, 2003). While they have “direct control over the decision-making apparatus of the firm” (Hill and Jones, 1992: 134), managers indeed are the ones who eventually orient and implement CSR policies and initiatives and who must create value for the other stakeholders of the company (Amin and Cohendet, 2003). For this purpose, they must interpret the signals sent by other internal and external stakeholders in the company environment, in a way that fits with their particular company-related mission (Quazi, 2003). As the way they make sense of and give sense to such CSR-related signals primarily forms the basis for CSR-related organizational decision responses (cf. Child, 1972), the managerial sensemaking–sensegiving processes must therefore be distinguished from those of other stakeholders of the company.

FIGURE 5:

A multipartite sensemaking–sensegiving conceptualization of CSR



The notion of extra-managerial processes instead refers to other internal stakeholders as well as external stakeholders. These processes constitute the extra-managerial sensemaking–sensegiving loop and reflect how the diverse, extra-managerial actors inside and outside the organization continue to comprehend and translate CSR-related issues and concerns. These extra-managerial processes form the basis for stakeholder expectations that get conveyed to managers of the organization.

By distinguishing between managerial and extra-managerial processes, we can understand and more explicitly conceptualize how collective mental models emerge and affect the recognition and integration of CSR issues and events in an organization. Furthermore, we emphasize how these processes result from internal and external stakeholders' influence attempts in the direction of a preferred definition of issues and events, as well as their implications for the organization.

In the next sections, we first focus on processes at play in the managerial sensemaking–sensegiving loop before considering the extra-managerial sensemaking–sensegiving loop. In both cases, we detail key factors influencing these processes and their outcomes (see Table 29).

Managerial CSR sensemaking–sensegiving Loop

Managerial CSR Sensemaking Processes. To make sense of the organizational and competitive environment, managers must wade into the ocean of stimuli and events surrounding their organization (Daft and Weick, 1984) and identify key issues. Any CSR-related stimuli and issues (e.g., impact of business practices for local communities, emerging public concerns with respect to a product component, potential new business opportunity at the base of the pyramid) require interpretation to translate them into knowledge, shared understanding, and conceptual schemas among managers, before the organization can determine whether and how to respond in a strategically relevant

TABLE 29:
Key factors influencing CSR sensemaking-sensegiving processes

	KEY FACTORS OF INFLUENCE		SUPPORTING PRIOR RESEARCH
Managerial loop			
Managerial CSR sensemaking	Individual	Traits and characteristics	<i>e.g. Burton and Hegarty, 1999; Trevino et al., 2006</i>
		Personal subjective drivers	<i>e.g. Sonenshein, 2007; Weaver and Agle, 2002</i>
	Organizational	Identity Orientation	<i>e.g. Agle et al., 1999 ; Brickson, 2005</i>
		Culture	<i>e.g. Trevino and Nelson, 2007; Jones et al., 2007</i>
		Structure	<i>e.g. Maon et al., 2008; BSR, 2002</i>
		Activity sector	<i>e.g. Bhambri and Sonnenfeld, 1988</i>
Managerial CSR sensegiving	Individual	Traits and characteristics	<i>e.g. Thomas and Simerly, 1994; Quazi, 2003</i>
		Personal subjective drivers	<i>e.g. Dutton and Ashford, 1993; Ashford et al., 1998</i>
	Organizational	Intended image	<i>e.g. Ellen et al., 2006; Whetten and Mackey, 2002</i>
		Construed image	<i>e.g. Brown et al., 2006</i>
		Mode of justification	<i>e.g. Ashforth and Gibbs, 1990; Basu and Palazzo, 2008</i>
Extra-managerial loop			
Extra-managerial CSR sensemaking	Categorical	Stakeholder type	<i>e.g. Baron, 1995; Waddock et al., 2002</i>
	Inferential	Company attributions	<i>e.g. Ellen et al., 2006; Sen et al., 2006</i>
		Company association	<i>e.g. Klein and Dawar, 2004; Zagenczyk, 2004</i>
Extra-managerial CSR sensegiving	Categorical	Stakeholder type	<i>e.g. den Hond and de Bakker, 2007; Clarkson, 1995</i>
	Inferential	Stake-driven Interest	<i>e.g. Frooman, 1999; Pfeffer and Salancik, 2003</i>
		Political Interest	<i>e.g. de Bakker and den Hond, 2008; Rowley and Moldoveanu, 2003</i>

The managers' CSR-related meaning is progressively formed as they reflect upon emerging concerns and opportunities faced by their organization and how they see the relationships between their organization, the issues at stake and the stakeholder network in which the organization operates. Mental processes associated with managerial sensemaking are directed at the creation of a context-bound understanding that helps managers understand the implications and challenges associated with CSR issues for their particular organization (Cramer et al., 2006; Schouten and Remmé, 2006). Yet managers inevitably perceive their environment uniquely and imperfectly, so the way they make sense of CSR-related stimuli and issues depends on various factors. We underline two interconnected sets of factors that likely orient the way managers make sense of CSR-related issues and stimuli.

Individual factors of influence. The individual, intrinsic characteristics of managers (e.g., demographics, professional and cultural backgrounds, affiliations) likely influence their discernment and interpretation of CSR-related issues (e.g., Deshpande, 1997; Van Maanen and Barley, 1984; Trevino, Weaver and Reynolds, 2006). In this sense, more risk-averse managers are less inclined to think about opportunities, such as the development of enviropreneurial marketing strategies (Menon and Menon, 1997); managers with more experience typically demonstrate a superior ability to consider policies that address stakeholders' needs (Thomas and Simerly, 1994); and women tend to demonstrate a higher predisposition to consider CSR-related issues as important (Burton and Hegarty, 1999).

Yet personal subjective drivers, such as values, affect, and expectations, also may impinge on how upper managers make sense of their environment (e.g., Crilly, Schneider and Zollo, 2008; Weaver and Agle, 2002). Managers' personal values influence their inclination to take an interest in specific CSR-related stimuli and issues (Hemingway and Maclagan, 2004); in particular, their dispositions toward self-transcendent values (i.e., universalism and benevolence) influence their propensity to notice ethical issues (Crilly et al., 2008). When facing an issue with a moral dimension,

managers' moral maturity or cognitive moral development (Kohlberg, 1984) orients their mental processes and affects the way in which they notice and assimilate CSR-related information. Sonenshein (2007) also notes that people's expectations influence how they perceive cues and construct meaning, which can lead managers to overlook ethical issues if their work expectations do not include ethical criteria.

Organizational factors of influence. Next to individual factors, organizational factors further play an important role in shaping perceptions of issues, how managers construct their own versions of reality (Weick, 1979), and strategy making and consequent organizational CSR-related actions. The sector of activity, identity, culture, and structure of a company largely shape the interpretation of stimuli and issues by its members (Basu and Palazzo, 2008; Bhambri and Sonnenfeld, 1988; Jones, Felps and Bigley, 2007).

Managers' interpretation of and reaction to environmental stimuli and events also depend on how they perceive the organizational identity of their company, which provides a source of collectively constructed preconceptions (Weick, 1988). The organization's identity orientation—"the nature of assumed relations between an organization and its stakeholders" (Brickson, 2005, p. 577)—influences managerial perceptions of and behaviors toward the organizational relationships with stakeholders outside the sphere of business interest. For example, companies that adopt a firm-centered orientation tend to be less CSR-oriented than companies that embrace a system-centered or other-regarding orientation (Agle, Mitchell and Sonnenfeld, 1999).

The organizational culture, or pattern of basic assumptions that organizations use to cope with external adaptations and internal integration problems (Schein, 1990), represents a framework for how people think, how work gets done, and how interactions proceed in the company. In this sense, organizational culture provides storehouses of information, knowledge, and know-how that may support or detract from CSR understanding and efforts (Doppelt, 2003). When organizational cultures promote CSR awareness and support "ethical" decision making, they foster the development of CSR

(Trevino and Nelson, 2007). Specifically, a stakeholder culture – “beliefs, values, and practices that have evolved for solving stakeholder-related problems and otherwise managing relationships with stakeholders” (Jones et al., 2007, p. 142) – critically influences managerial consciousness of and sensitivity toward CSR issues.

Finally, organizational structure and arrangements might affect managers’ sensemaking processes by establishing hierarchical and functional configurations and determining which individuals and organizational groups interact with which stakeholders. Structure influences whom managers meet and which stimuli and issues they are more likely to notice. In this sense, managers with boundary-spanning functions who engage in dialogical interactions with NGOs, the media, or the external environment might have different understandings and conceptions of the social issues at stake and associated corporate responsibilities than do line managers, who tend to emphasize economic and operational targets and are not in contact with civil society. Managers’ perceptions and awareness of CSR issues thus depend on their field of managerial knowledge, position within the organization, and functional orientation (Maon, Lindgreen and Swaen, 2008). Furthermore, managerial awareness of CSR-related events may be influenced by the level of cross-functional coordination within the organization that serves as a key mechanism for communication between departments and favors interactions within the organization (Business for Social Responsibility, 2002).

Converging nature of managerial CSR accounts. Managers make sense of CSR-related issues by using their individual and organizational criteria, which can generate multiple, diverse accounts (see Balogun and Johnson, 2004, Maitlis, 2005). However, convergence among managers helps organize and design organizational policies (Weick, 1979) and enables the organization to “interpret as a system” (Daft and Weick, 1984, p. 285). Such necessary convergence generally results from regular interactions; through formal and informal processes and progressively shared meaning (Gioia and Chittipeddi, 1991), managers gradually develop a collective frame of reference with respect to CSR-related issues that establishes their shared and relatively homogeneous

perceptions of organizational goals and performance (Maon et al., 2008). Even with high levels of cross-functional coordination and efficient intra-organizational dialogue though, diverging accounts might persist within the organization, especially between line managers and boundary spanners. In the long term, through CSR-related thinking and acting, more consensus should mark the ambiguous CSR notion (Cramer et al., 2006), even if strictly uniform accounts do not exist. The formal and informal interactive processes that make this trend possible among managers include the multitudinous managerial sensegiving efforts.

Managerial CSR sensegiving processes. As “sensegivers,” managers promote certain images and understandings of CSR-related events to other internal and external stakeholders, while excluding or adapting other events. On the one hand, together with their sensemaking process, some managers may attempt to affect how other managers understand CSR-related issues. These CSR “champions” focus attention on certain CSR-related issues and may endeavor to mobilize the interest of people in the organization by organizing activities and adapting their language to meet the requirements of their colleagues (Cramer et al., 2006). In this intra-managerial perspective, CSR sensegiving becomes an issue-selling process, by which people with managerial responsibility “create variety in the pool of strategic ideas and initiatives within an organization” (Ashford et al., 1998, p.23). Through issue-selling, managers' concerns and perceptions become part of the organization's collective awareness (Ocasio, 1997).

On the other hand, CSR initiatives and efforts, regardless of their nature and relevancy, are “generally intended to portray an image of a company as responsive to the needs of the society it depends on for survival” (Ellen et al., 2006, p. 148). Management therefore tries to give sense to CSR-related issues and possible organizational responses by disseminating its own CSR vision to other internal and external stakeholders. Morsing and Schultz (2006) argue that managers can adopt three strategic options to

convey CSR messages: stakeholder information, stakeholder response, and stakeholder involvement.

The first strategy entails only a one-way sensegiving process, whereas the latter two involve sensegiving and sensemaking. With the stakeholder information strategy, managers disseminate information and tell CSR-related stories to stakeholders (and other managers), without listening to their environment. We contend in here that such a strategy is unlikely to happen, since previous sensemaking from managers inevitably drives, at least at some point and to some extent, the influence attempts of the company's managers. The stakeholder response strategy instead is based on a two-way, asymmetric communication model, and the stakeholder involvement strategy uses two-way, symmetric communication. In the former, the company attempts to change stakeholders' attitudes and behavior on the basis of previous information and feedback from organizational stakeholders (e.g., opinion polls, market surveys) that managers previously have explicated. However, this response strategy remains fairly one-sided and sender-oriented, and "the company has the sole intention of convincing its stakeholders of its attractiveness" (Morsing and Schultz, 2006, p. 327), without engaging in conversation with stakeholders. In the latter strategy, the company is inclined to evolve according to its interactions with stakeholders; pervasive attempts come from managers and stakeholders. Managers then engage in concurrent negotiation about CSR issues with the organization's stakeholders, in the belief that informing and surveying is not sufficient. Just like in the case of managerial sensemaking processes, we emphasize that individual and organizational factors orient the way managers give sense to CSR-related issues and related initiatives.

Individual factors of influence. Individual characteristics of managers such as functional or cultural backgrounds and acquired qualities (e.g. education and training) affect the nature and level of their social involvement and commitment (Thomas and Simerly, 1994; Quazi, 2003; Waldman et al., 2006), suggesting that managers' inclination to engage in CSR-related sensegiving efforts depends on particular traits of managers.

Personal beliefs and motivational drivers also impinge on managers' propensity to influence how others make sense of CSR-related stimuli and issues. In particular, motivation to sell an issue appears related to managers' beliefs about whether their efforts will be successful and benefit their image and credibility (Dutton and Ashford, 1993). If managers perceive that their selling efforts will fail or regard CSR-related concerns as obviously inappropriate for current organizational goals or to other powerful organizational members, they might adapt their discourse or avoid engaging in sensegiving efforts (Ashford et al., 1998).

Organizational factors of influence. The way managers give sense to CSR-related issues and events furthermore is influenced by various organizational elements, such as the intended and construed images of the organization or the modes of justification traditionally used to explain policies and actions. The intended image of an organization reflects the mental associations that management desires stakeholders to hold (Brown et al., 2006). As such, it drives attempts by managers to position the organization in a certain way in stakeholders' minds and emphasize certain attributes that they hope stakeholders will associate with the organization (Whetten and Mackey, 2002).

In contrast, the construed image of an organization pertains to the collective mental associations that organization members believe outsiders hold about the organization (Brown et al., 2006). As managers make strategic decisions and take actions to give sense to CSR-related issues, they first must figure out other stakeholders' interpretations of the issue to predict their reactions once an issue has caught public attention. Management often engages in CSR sensegiving when the intended and construed organizational images differ too much. However, managers also may choose to avoid intentionally communicating a particular image to a particular group and thus "hide" the company per se from one or more stakeholder groups" (Brown et al., 2006, p. 104). For example, a company with an existing but poorly performing environmental management system could decide to hide it temporarily from critical pressure groups and not engage in sensegiving initiatives with groups for related issues.

Ultimately, Basu and Palazzo (2008) underline that the mode of justification most prevalent in the organization likely influences the nature, target, and content of managers' CSR-related sensegiving efforts. On the basis of Ashforth and Gibbs's (1990) work, Basu and Palazzo highlight legal, scientific, economic, and ethical modes of justification. Through the legal mode, managers present officially accepted arguments that support initiatives to prevent disapproval. With a scientific justification, the organization relies on internal or external expertise to rationalize its behavior. When emphasizing the substantial, constructive impact of its actions on stakeholders, management uses the economic mode of justification. Finally, through the ethical mode of justification, managers present cosmopolitan or higher-order interests that support their actions.

Compounded nature of managerial CSR sensegiving efforts. Managerial sensegiving for CSR usually consists of an arrangement of fairly similar, adapted sensegiving processes oriented toward other managers and stakeholders, which together constitute a compounded CSR managerial sensegiving pattern. Within this context, even if individual factors differentiate the sensegiving efforts of various managers, homogeneous and collective CSR managerial sensegiving efforts often progressively emerge to articulate consistent persuasive speeches and behaviors—even if discrepancies persist. In addition, while middle managers' persuasive attempts depend on upper management's sensegiving, upper management is influenced by middle management's sensegiving, according to the middle managers' actions and issue-selling initiatives (Gioia and Chittipeddi, 1991).

When managers address messages to the company's environment though, they typically deal with a wide range of internal and external recipient groups. Accordingly, the sensegiving process and strategy adopted to influence other stakeholders' sensemaking processes ideally get adapted to the intended and construed organizational images for each stakeholder group. It appears risky to convey thoroughly different meanings about the same CSR to different stakeholders though; management instead may “color” its

CSR sensegiving, depending on the perceived expectations and features of particular recipients. Framing effects that influence how an issue, problem, or topic is presented offer a common means to influence stakeholder groups' views of an issue and its potential resolution (Mahon and Wartick, 2003). In a framing perspective, Fiss and Zajac (2006) approach sensegiving as a process through which managers seek to secure both the understanding and support of key stakeholders for the strategic orientation of the company.

Specifically, managers having boundary-spanning functions and who are more directly confronted with CSR issues emerging in the environment potentially have a prominent role to play in these managerial processes aimed at affecting how other managers and other stakeholders perceive and understand corporate responsibilities and related corporate initiatives.

Outcomes associated with the managerial CSR sensemaking–sensegiving loop. The CSR-related managerial sensemaking and sensegiving processes are intrinsically interrelated and mutually influence each other. As they occur, they progressively typify the CSR lineament of the organization and, according to their intensity and emphasized organizational and individual features, characterize the social responsiveness posture, or the organization's character in its interactions with others and the level of responsibility it assumes in managing stakeholder issues and relationships. As the company faces, makes sense of, and gives sense to CSR challenges, its social responsiveness posture progressively evolves (Mirvis, 2000) and is gradually reflected in its CSR-related strategic purpose (e.g., compliance, license to operate, business case, value proposition, social change), implementation tactics (resources, structuring and coordination, transparency), and nature (type, scope, depth) of the CSR commitments the organization makes (Cramer et al., 2006; Mirvis and Googins, 2006).

Extra-managerial sensemaking–sensegiving loop

Extra-managerial CSR sensemaking processes. Because of their unique and varied characteristics, stakeholders raise different issues that they consider appropriate and relevant for the overall social good. The commonly ambiguous language that organizations use to describe their CSR forces stakeholders to interpret and reinterpret CSR-related issues and CSR initiatives proposed by the organization continuously. The way various stakeholders make sense of a CSR-related issue and associated organizational response thus may differ substantially from the sense managers make and endeavor to give.

By going beyond a management-centric perspective on CSR and emphasizing processes at play in the extra-managerial sensemaking-sensgiving loop, we highlight that various stakeholders understand and interpret CSR-related stimuli and issues and associated organizational responses in their own way (Schouten and Remmé, 2006). In turn, we note the importance of considering interconnected categorical and inferential influences, in an attempt to clarify how stakeholder groups variously make sense of CSR-related issues and associated initiatives and responses developed by companies.

Categorical factors of influence. Baron (1995) proposes distinguishing stakeholders according to their business links with the organization. Market stakeholders are groups and individuals that interact with the firm through some form of economic transaction (Cummings and Doh, 2000); sociopolitical stakeholders relate to the firm on a noneconomic basis. This simple categorization emphasizes that stakeholder groups can be characterized by their objectives and expectations of company behavior (Orts and Strudler, 2002) and social responsibility (Waddock, Bodwell and Graves, 2002). In contrast with market stakeholders, nonmarket stakeholders regularly demonstrate more interest in and awareness of CSR issues and assess company performance through indicators other than profit (Baron, 1995).

Inferential factors of influence. Stakeholders typically make sense of CSR stimuli and companies' commitments according to the motives they attribute to these activities

(e.g., altruism versus self-interest). Stronger attributions of altruistic concerns likely prompt more positive interpretations of CSR messages (Ellen et al., 2006; Sen et al., 2006). Stakeholders also tend to attribute corporate “responsible” behavior to instrumental reasons when a potential external cause co-occurs with the behavior, compared with when no such cause appears salient (Sjovall and Talk, 2004).

Corporate reputation, or the set of corporate associations that stakeholders believe are central, enduring, and distinctive to the company (Brown et al., 2006), constitutes another critical element that affects how stakeholders make sense of a company’s CSR initiatives. A preexisting CSR reputation colors stakeholders’ interpretations of emerging CSR-related issues and responses (Zagenczyk, 2004). For example, consumers may hold a company less responsible for a product-related crisis if it already possesses a strong CSR reputation (Klein and Dawar, 2004). Various stakeholders also share and discuss information about corporate reputations (Fombrun, 1996), such that their sensemaking processes depend on the intentions and influences of potentially wide groups. Stakeholders who lack direct experience with the company “rely on others to supply information about the reputation of the firm and the industry” (Mahon, 2002, p. 431). Accordingly, the media also play a central role in determining how stakeholders make sense of organizational realities (Dutton, Dukerich and Harquail, 1994). Also, reputation among employees appears to have a specific, direct impact on reputation among customers and communities (Carmeli, 2005). Finally, the role and influence of local and global NGOs have significantly increased (Doh and Guay, 2006), aided by the Internet and the emergence of social networks that allow easier scrutiny of corporate activities and place greater transparency demands on the corporate world.

Diverging nature of CSR extra-managerial accounts. The meaning of CSR-related issues and initiatives for stakeholders is created inter-subjectively rather than communally. Categorical and inferential factors of influence typically lead to situations in which extra-managerial CSR sensemaking entails multiple accounts of the CSR-related events and stimuli. The diverse types of stakeholders can vary substantially in

their interpretations of the same CSR issues and the organizational responses. Because their construction of sense tends to diverge, the organizational reality of CSR emerges as multiple and fragmented.

Nonetheless, distinct stakeholder groups progressively might sometimes develop fairly communal accounts for particular CSR-related issues or organizational initiatives. The Brent Spar crisis experienced by Royal Dutch Shell constitutes one of such example (see Livesey, 2001; Zyglidopoulos, 2002), in which NGOs, consumers, the media, and public authorities gradually came to fairly congruent accounts of the situation. This relative alignment resulted from their engagement in sensegiving processes, as the different actors tried to influence others and produced fairly similar understandings.

Extra-managerial CSR sensegiving processes

In line with Frooman's (1999) typology of stakeholders' influence strategies, and noting that stakeholders' CSR sensemaking accounts regularly depart from those conveyed by managers, we posit that stakeholders engage in direct and indirect efforts to influence or manage CSR sensemaking for the company. On the one hand, stakeholders may direct their CSR-related messages and behaviors directly toward managers (e.g., an investor questions company management about a CSR issue, without making it public). On the other hand, stakeholders may attempt to influence managerial sensemaking indirectly by addressing their messages and behaviors to other parties in the network. Because stakeholder sensegiving activities involve intense flows of information, both within and across stakeholder groups (Maitlis, 2005), stakeholder groups likely influence other groups' CSR sensemaking processes.

In this article, we argue that, the occurrence, nature, and target of stakeholders' sensegiving efforts depend on the category of stakeholders involved and is influenced by the inferences they make about the necessity, impact, and reactions associated with their attempts.

Categorical factors of influence. Freeman (1984) and Clarkson (1995) both distinguish between primary stakeholders, who have direct and well-established legal claims on company resources and whose continued participation is absolutely necessary for business survival, and secondary stakeholders, who are not essential for the company's survival but can "mobilize public opinion in favor of, or in opposition to, a corporation's performance" (Clarkson, 1995, p. 106). This categorization suggests the stakeholder groups can differentially attempt to influence managers' and other stakeholders' CSR sensemaking. Groups with clear, widely recognized, legitimate claims should be more prone to engage in direct influence strategies; groups indirectly engaged with the company and not essential for its survival typically use more indirect approaches (Frooman, 1999). The influence approaches they adopt also may be bound by their existing repertoire of actions (Carmin and Balsaer, 2002). This repertoire of actions mostly depends on the nature of interactions that the various stakeholder groups have developed in the past with companies' managers and other stakeholder groups.

Finally, the political ideology, core values, and collective beliefs that mark the various stakeholders groups affect the type of CSR issues they choose to address (den Hond and de Bakker, 2007). For example, trade unions logically are more inclined to engage in intense sensegiving processes for issues linked to living wages and freedom of association than to those related to climate change concerns.

Inferential factors of influence. The second set of influence factors affecting extra-managerial sensegiving processes is related to the fact that stakeholder groups make inferences about the need to take actions to influence a company and thus protect or support their particular stake-driven interest (Frooman, 1999), as well as about the expected success of their actions. The results of these inferences stimulate (or not) stakeholders to engage in extra-managerial sensegiving (Pfeffer and Salancik, 2003). However, stake-driven interest is not the only motivation; stakeholders might choose to undertake sensegiving efforts even if they expect limited success in terms of changing the target's sensemaking or behavior (Rowley and Moldoveanu, 2003). For example,

the intent to affirm an identity or reinforce its own position in a stakeholder network (de Bakker and Den Hond, 2008) can lead a stakeholder group to engage in intense sensegiving processes directed at managers and other stakeholders. Similarly, stakeholder groups might engage in forceful sensegiving processes to form coalitions based on CSR issues, which may “have more influence than a stakeholder alone” (Vos, 2003, p. 142). These situations emphasize the political dimension of extra-managerial sensegiving efforts.

Differentiated nature of CSR extra-managerial influence attempts. Because of their diverse natures, interests, and political intentions, extra-managerial stakeholder groups are characterized by distinct CSR sensegiving processes. Each group, sometimes in coalition with others, develops strategies to influence managers’ and other stakeholders’ sensemaking processes. In particular, the direct and indirect CSR sensegiving efforts aimed at the company’ managers might differ according to the level of disagreement between the stakeholders’ and managers’ views of the world, the levels of legitimacy and political activism adopted by the stakeholder group (see Grunig, 1992), and the resources the stakeholder group possesses (Heath, 1997). Managers thus may face multiple, varied, tangible, and symbolic messages, all aimed at altering their interpretation and behavior toward CSR-related issues.

Outcomes associated with the CSR extra-managerial sensemaking–sensegiving loop. Through their extra-managerial CSR sensemaking and sensegiving efforts, stakeholders interpret and react to the CSR messages that the company’s management purposefully directs toward them, as well as to the CSR stimuli that emerge in the broader environment. Extra-managerial CSR sensemaking and sensegiving processes in turn impinge on managers’ perceptions of the organizational environment and generate greater awareness of CSR issues and their particular relevance for the organization. In this sense, extra-managerial CSR sensemaking and sensegiving processes actually integrate stakeholders into, or exclude them from, important organizational processes, which have profound consequences on corporate decision making (Balogun and

Johnson, 2004). Extra-managerial CSR sensemaking and sensegiving processes thus play fundamental roles in advancing companies' CSR commitments and initiatives.

DISCUSSION

By expanding the traditionally management-centered sensemaking and sensegiving processes to the whole stakeholder network of the company and integrating interpretive, interactive, and dynamic dimensions of these interpretive and influence processes into the analysis of CSR development in organizations, our model sheds new light on and allows a better understanding of the CSR notion and its translation into managerial understanding and actions. Furthermore, by acknowledging the increasingly strategic nature of social and environmental issues, our sensemaking–sensegiving conceptualization emphasizes the contextual and evolutionary nature of the socially constructed underpinnings that support strategic decision making in organizations. Ultimately, by underlining the centrality of meaning creation processes and dialogical interactions in the design and development of CSR commitments and policies, we illustrate the potential of CSR-focused studies to inform sensemaking-based and discursive perspectives on strategizing processes and activities. These central contributions of our study are discussed in the next sections.

Toward more dynamic and multipartite conceptualizations of CSR

Our model complements existing CSR frameworks by extending beyond a static perspective and conceptualizing the key role and ongoing and cyclical nature of interpretation processes within and outside the organization. Because “CSR is very much of a moving target” (Vogel, 2005, p. 21) the development of such dynamic and interpretation-focused approaches is essential to address how and on which basis to initiate the organization in the CSR journey.

This research further adds to traditional management-centered CSR frameworks by conceptualizing the essential roles of various social actors in the company's environment during the CSR development process. Specifically, our model addresses

how stakeholders make sense of CSR issues, according to the conditions they face and the worldviews they adopt, as well as how they give sense to CSR issues and actions in accordance with their distinct natures and objectives and to influence managers and other members of the stakeholder network of the company.

Through the emphasis it lays on the dynamic and multipartite dimension of CSR sensemaking and sensegiving processes, our model constitutes a generic tool for managers to comprehend the importance of establishing formal and informal room for exchanges and dialogue between managers and stakeholders, to enable them to confront their different understandings and worldviews and potentially develop progressive, convergent conceptions of the company's mission and commitments with respect to CSR issues. No management team alone can fully comprehend the complex systems that characterize organizational activities and their impact. Through our dual-loop model of CSR and the comprehensive list of factors of influence it emphasizes, we strongly reaffirm the need for managers to engage with other stakeholders in processes aimed at better discerning and comprehending the important societal issues emerging in the organizational environment and making sense of existing CSR-related commitments and actions by their organization.

Toward a greater recognition of the evolutionary nature of socially constructed strategic decision-making processes

By engaging in willful interactions through sensemaking and sensegiving processes, managers and stakeholders can steadily make sense of societal challenges, as well as one another's terms of reference and opinions. As interpretive processes and influence attempts persist, managerial interpretations can evolve (Isabella, 1990) and allow the CSR character of the company to establish links between society's aspirations and the company's needs and strategic developments. If managers instead maintain a narrow vision and limit themselves to interactions with other managers, they risk alienating the company from the rest of society. The company may then experience "reduced

reputation, increased costs and decreasing shareholder value through erosion of its license to operate” (Hill, 2001, p. 32).

Our sensemaking–sensegiving conceptualization of CSR development reaffirms the influence of individual traits and motivations and the central role of organizational context and interactions when analyzing how managers make strategic decisions. Our model provides important insights into how managers (and other stakeholders) privately interpret the meaning of emerging strategic issues, as well as how they reframe them to portray issues during sensegiving attempts that may influence others’ sensemaking and potentially advance their own interests. Our model also suggests that an organizational context that facilitates interactions, eases experimentation, and supports the emergence of new collective frames of reference among organizational members constitutes a key asset to foster ongoing consideration and organizational integration of novel strategic issues such as CSR-related ones.

Together with interactions among managers and between managers and other stakeholders, personal motivations and contextual characteristics represent unsettled elements that may fluctuate over time and influence various actors’ sensemaking and sensegiving processes. Our model contributes to existing literature by expanding the sequential prospect of sensemaking and sensegiving processes (Gioia and Chittipeddi, 1991) and considering these processes from a cyclical, ongoing perspective. Sensemaking and sensegiving mutually and continuously act on each other and iteratively construct individual and organizational accounts that evolve over time. The socially constructed underpinnings that condition and support strategic decision-making processes by managers thus appear intrinsically evolutionary. In this line, we argue that addressing and providing a comprehensive understanding of the changeable nature and impact of the meaning creation processes that underlie managers’ strategic decision making should constitute key objectives of further studies in the strategic management field.

Toward CSR-focused studies to inform the discursive perspective in strategy research

As an intrinsically elusive, ambiguous, evolutionary concept, often characterized in practice by perplexing strategic and operational implications, CSR constitutes a particularly relevant notion for studying the discursive and rhetorical dimensions at the heart of strategizing processes. Our multipartite and dialogical sensemaking-based conceptualization of CSR underscores the relevance of CSR-focused studies to advance understanding of the processes through which strategy emerges in the “reweaving” of relations between existing discourses inside and outside the organization (Fairclough, 2005).

Because CSR issues lie at the intersections of the concerns of organizations and their environments, the development of CSR strategic policies and initiatives by the organization confounds with the evolution of dialogical exchanges and discursive processes within the organization and between the organization and its stakeholder network. Both within and outside the organization, these multiple processes continuously shape and reshape the CSR interpretation and meaning creation processes of actors and thus condition the development of their strategic intentions and actions. The intensity and nature of discursive processes enable and constrain efficient strategizing by managers of the organization. The development of further research that considers the particular case of the widely emerging CSR notion and rhetoric therefore appears especially pertinent to analyze how strategy as discourse is enacted, reproduced, and modified through everyday practices within and outside the organization.

CONCLUSION

Our sensemaking–sensegiving CSR conceptualization provides an insightful, resourceful analysis of a contemporary organizational phenomenon by articulating key theories in a multidisciplinary perspective. The dual-loop model we propose combines four CSR-oriented interpretive and influence processes centered on managers and

stakeholders: (converging) managerial sensemaking, (compounded) managerial sensegiving, (diverging) extra-managerial sensemaking, and (differentiated) extra-managerial sensegiving. These distinct though intrinsically interconnected patterns simultaneously shape the process of social construction by which internal and external stakeholder groups attempt to strategically interpret, explain, act, and react to evolving CSR-related issues, thereby continuously recreating an intrinsically dialogue-based CSR reality for the company.

This multidisciplinary conceptual inquiry is not exempt from limitations; the factors influencing sensemaking and sensegiving processes likely go beyond those discussed. Further studies in different industry contexts and at different managerial levels should add to the understanding initiated here. Furthermore, the complexity of the organizational entities and phenomena at play guarantees that even rigorous postulations, models, and theories cannot represent the entire range of real-life practices and situations. However, we are confident that this model represents a useful guide for practitioners seeking to make organizational changes and adaptations to more proactive CSR strategies, as well as for further research at the intersection of business and society and management studies.

ACKNOWLEDGEMENTS

The authors thank Guido Palazzo for its encouragement and insightful suggestions and comments on a previous draft of this essay.

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CONCLUSIONS

Starting from the limited understanding still characterizing the way CSR principles get integrated in companies' strategies, organizations and operations, this dissertation presents a comprehensive standpoint on CSR development processes. We first adopt a company-focused perspective on the phenomenon through the presentation of three essays addressing CSR development under an organizational culture lens and from an organizational change perspective. We then focus on the stakeholder side of CSR development in the fourth essay, addressing stakeholders' influence endeavors aimed at fostering greater corporate engagement in CSR policies and practices. Finally, in the fifth essay, company-focused and stakeholder-focused perspectives are integrated to propose a dialogical view of CSR development processes, reflecting the ongoing and socially-constructed nature of those processes.

The following section summarizes how the five essays that constitute the main body of this dissertation contribute to answer our central research questions. Then, we describe the practical implications of the doctoral thesis for managers and stakeholders, before discussing limitations and potential avenues for future research.

KEY LEARNINGS AND CONTRIBUTION TO THEORY

The essays in this dissertation address four research questions related to distinct though interconnected dimensions of CSR development processes. This section summarizes how this dissertation contributes to constructively answer these questions.

Research question 1: CSR development and organizational culture

The first research question pertained to identifying how CSR development interconnects with the evolution of companies' organizational culture.

Overall, this dissertation contributes to substantiate the link between organizational culture and CSR development (cf. de Woot, 2005; Swanson, 1995, 1999; Lyon, 2004; McWilliams, Siegel, and Wright, 2006). Especially, we stress that the integration of CSR principles in corporate strategy and operations characteristically occur in combination with the emergence or upholding of (pragmatically) moral organizational cultures. Moreover, we extensively depict those CSR-supportive cultures valuing openness towards stakeholders and extending beyond short-term self-interest.

More specifically, in the first essay, we introduce that CSR policies and initiatives must at some point be institutionalized into the organization and considered part of its culture in order for CSR policies and initiatives to be supported by a coherent decision-making guide. We suggest through the analysis of CSR development processes at three large European-based companies that uncovering long-held, unchallenged cultural assumptions about the “right way to do things” in the company is key to develop strategically integrated CSR programs. In particular, connecting the CSR strategic agenda with core organizational values, officially formalizing CSR objectives, getting key people’s commitment, and involving employees in defining and implementing CSR policies all constitute, among other aspects, key drivers of successful CSR development processes. This must allow the emergence of adequate mindsets in the company to fruitfully tackle CSR challenges and opportunities emerging in its environment.

This dissertation further lays emphasis on the necessity for the organization and its members to switch from self-oriented to other-regarding values and beliefs to foster the progressive consideration of CSR challenges in a perspective centered on value creation – understood both in a social and business sense. Indeed, in the second essay, we conceptualize the cultural path typically underlying CSR development in companies and highlight distinct cultural phases associated with evolving CSR-related organizational understandings, ambitions and strategic approaches. Especially, though acknowledging that all companies do not necessarily go through each of them, we contend that three successive CSR cultural phases can be distinguished: a CSR cultural reluctance phase, a

CSR cultural grasp phase, and a CSR cultural embedment phase. Consistent with this culturally-laden view of CSR development, essay 5 further contributes to underscore the fundamental influence of organizational culture in shaping the way people in the company individually and collectively make sense and interpret CSR-related stimuli and issues.

In addition, in essay 4, we highlight the central influence of stakeholders in the ideological adaptation, and thereby cultural progression (cf. Goll and Zeitz, 1991) of the company towards CSR principles integration. We stress the central role of perceived companies' dominant beliefs and values in the formation of both positive and negative attitudes among their respective stakeholders. These attitudes are shown to trigger stakeholders' keenness to foster the evolution of companies' culturally-dependent ideas about what social outcomes of their activities are desirable and how they can be best achieved.

Research question 2: CSR development and organizational change

The second key matter addressed in this dissertation relates to the nature of organizational change processes typically underlying CSR development at companies, which remain vastly under-explored in CSR-related literature (Lee, 2008; Smith, 2003).

Taken as a whole, this dissertation pushes forward previous explanations of organizational changes processes at hand in CSR development processes (e.g. Dunphy, Griffiths and Benn, 2003; Jonker and de Witte, 2006; Maignan, Ferrell and Ferrell, 2006). We provide comprehensive and nuanced accounts as well as prescriptive (essay 1) and descriptive change models for implementing and analyzing CSR development. In addition, we contribute to more clearly underline the link between CSR-related cultural evolution in the company, motors of CSR-oriented change, and organizational aspects of CSR development. Finally, we explicitly link the necessary culturally-dependent organizational change processes associated with CSR development to the evolution of strategic and tactical stances of companies engaging in CSR programs and initiatives.

More particularly, we stress in essay 1 the potential of planned change models (cf. Lewin, 1951) to foster better understandings of CSR development processes by introducing a four-period change model that spans nine specific action steps meant to efficiently design and implement an integrated CSR agenda. This strategic planning model for CSR development grants significant attention to the importance of developing a long term CSR vision for the company in order to efficiently drive adequate strategic and organizational adaptations. In addition, we acknowledge through this model the importance of continuous stakeholder dialogue and feedback in order for the company to define and attempt to meet purposeful CSR-related objectives through recurrent cycles of planning, implementation and institutionalization processes.

Departing from the strategic planning perspective of the first essay, we then introduce in essay 2 the organizational culture variable in the organizational change equation and critically review and integrate existing stage-based models of CSR development. Seven successive organizational stages, revolving around the three CSR cultural phases evoked in the previous sub-section, are considered as typifying an essentially progressive logic of CSR development at companies. These stages are characterized by distinct knowledge and attitudinal, strategic, as well as tactical and operational dimensions.

We complement and integrate key findings of the two first essays in essay 3 by providing a comprehensive account of organizational change processes at play in CSR development. Beyond a teleological motor characterized by recurrent, discontinuous sequences of socially constructed goals (cf. essay 5) and purposeful adaptation processes (cf. essay 1), this account stresses that CSR development is also impelled by a life cycle motor of change that encompasses a linear succession of logic-driven, prescribed stages (cf. essay 2). In addition, it extends beyond a single entity (i.e. the company) approach to CSR development by considering the organization as subject to the influence of multiple internal and external entities and forces. That is, we also emphasize the central role of dialectical and evolutionary motors of change in CSR

development processes. Whereas the dialogical motor of change relates to potential confrontational forces applied to the company, such as stakeholder influence attempts (cf. essays 4 and 5), the evolutionary motor of change pertains to cumulative sequences of variation, selection and retention of CSR events, following competitive selection logic. These four motors are highlighted as respectively more or less relevant explanations of processes of change experienced by the company, depending on its level of cultural integration of CSR principles.

Research question 3: CSR development and stakeholder influence

Our third research question pertains to the stakeholder side of CSR development processes. Especially, it concerns stakeholders' rationale for and actual attempts at fostering CSR development at a given company.

On the whole this dissertation significantly reaffirms the importance and advances the comprehension of the direct and indirect influence of stakeholders on CSR development at companies. As called for by scholars (de Bakker and den Hond, 2008; King, 2008; Rowley and Moldoveanu, 2003), it contributes to develop a more inclusive comprehension of the motives, ideologies, and tactical choices of stakeholders and their consequences for companies. It restates stakeholder influence in a value-laden, contextual perspective that goes beyond the mainstream rational choice and oversimplifying 'stake-based' interest approach that conventionally prevails in research efforts addressing stakeholder CSR-oriented influence processes.

In particular, in the first and second essays, we reaffirm the central role of stakeholders in the development of constructive CSR policies and initiatives by companies. We stress that initiating a structured stakeholder dialogue indicates that the organization is willing to change its CSR policies and contributes to signal the company's *bona fide* to the outside world, even though it actually doesn't automatically involve responsible corporate behavior (Greenwood, 2007). The development of such structured processes is expected to help the company appropriately identify and constructively respond to

CSR concerns (Wheeler and Sillanpaa, 1997; Maak; 2007; Burchell and Cook, 2006). In addition, these essays contribute to substantiate that the degree to which the company understands and considers stakeholder expectations significantly prompts or prevents the integration of CSR principles in its culture and strategy and the acknowledgement of the value creation potential of CSR.

Progressively departing from a conventional stakeholder management, company-centered perspective on stakeholder relationships, we then underline the more direct role of stakeholders in CSR development processes by laying emphasis on their tendency to face up to the company with demands and recommendations to modify or stop certain corporate 'ways of seeing', practices and activities. These pressures challenge commonplace assumptions and related behaviors and thereby foster CSR development in targeted companies, according to the balance of power among the entities.

Based on such power-related considerations and building on the organizational ideology notion, the second part of the dissertation then explicitly addresses stakeholder influence processes and contributes to the development of a unifying account of the CSR-oriented stakeholder influence phenomenon. Indeed, in essay 4, we offer a general descriptive model of stakeholder CSR-oriented influence attempts that highlights disparities between stakeholders' ideological orientations and their perceptions of those of a company as a primary driver of stakeholder rationale for engaging in CSR-oriented influence endeavors. In addition, we stress that the level and nature of stakeholder power over the company condition the type of CSR-oriented influence strategies stakeholders typically choose to adopt. In so doing, we integrate stakeholders' value-laden rationale to engage in CSR-oriented influence attempts toward particular companies and the strategies they use to do so.

In the third part of the dissertation, we then complement the argument at the heart of essay 4 by emphasizing how stakeholders' attitudes and actions influence managers' (and other stakeholders) way of making sense of CSR-related concerns. That is, they do so through particular conscious and unconscious influence processes that might differ

according to the level of disagreement between the stakeholders' and managers' worldviews, the levels of legitimacy of and political activism adopted by the stakeholder group, and resources possessed by the stakeholder group.

Research question 4: CSR development as a co-construction process

Finally, the last research question of the doctoral dissertation is specifically concerned with the comprehension of the interactive nature of CSR development processes.

Overall, in this dissertation, we extend existing studies of CSR-related sensemaking processes in organizations (Basu and Palazzo, 2008; Cramer, van der Heijden and Jonker, 2006; Nijhof and Jeurissen, 2006) to the larger stakeholder network of the company and highlight key individual, organizational and ideologically-laden factors that influence the way managers and stakeholders make sense of and give sense to CSR-related events and initiatives. Namely, we conceptualize how, beyond managerial willingness to purposefully and truthfully engage in pertinent CSR-related initiatives, CSR reality for the company is ultimately socially constructed by individuals and groups within but also outside the company. We plainly stress that no constructive CSR programs and initiatives can be designed and implemented in a dialogical vacuum and puts forward analytical keys to improve our understanding of the socially constructed foundations and intrinsically interactive nature of CSR development processes.

In particular, in the first and second parts of the dissertation, we basically suggest the crucial importance of dialogical processes within the company and between the company and its environment. We contend that companies' internal exchanges of ideas, openness toward stakeholders, and stakeholder dialogue processes constitute obvious mainstays of the development of relevant and strategically-integrated CSR policies.

In the third part of the dissertation, we then more specifically address the interactive nature of CSR development processes by adopting a sensemaking-sensegiving standpoint on the phenomenon. We emphasize that CSR development should be understood as an ongoing course, through which individuals' and groups' moral values,

concerns, understandings and objectives are articulated and expressed through interactions. Four general processes are underlined in this perspective: a managerial sensemaking process, a managerial sensegiving process, an extra-managerial sensemaking process and an extra managerial sensegiving process. These interconnected processes concurrently drive the process of co-construction by which managers and stakeholders individually and collectively interpret, understand, take action, and respond to changing CSR-related issues and actions. These processes constantly generate a fundamentally dialogue-based CSR reality for the company.

MAIN IMPLICATIONS FOR MANAGERS AND STAKEHOLDERS

Companies still struggle with developing and implementing strategically integrated policies while stakeholder groups inside and outside the company set high expectations for corporate actors in terms of responsible behavior. Among other factors, CSR-related difficulties for companies and their managers are linked to the fact that many of them still tend to overlook that actual CSR-related behavioral change typically involve organizational change (cf. Cressey and Moore, 1983). This dissertation contributes in several ways to help people within and outside companies who aspire at fostering such changes.

First, by providing a comprehensive outline of stages and phases of CSR development, this dissertation contributes to the mapping of the never-ending roads to CSR. This outline should help managers but also companies' stakeholders to better envision what it takes for companies to address their social duties in ways that would be mutually beneficial to business and society. In the first part of the dissertation, we specifically put forward comprehensive frameworks of CSR development that practically bridge together moral, cultural, strategic and tactical dimensions of CSR development processes. Altogether, the five essays stress how an appropriate organizational culture must support CSR-related corporate efforts; an ambitious though realist vision must be

enacted and acknowledged as not to be set once and for all; and shared creativity and innovativeness must lead the way at the various levels of the organization.

Second, through this research, we contribute to highlight the main CSR-related forces to which companies are submitted. Especially, we stress how these internal and external, social and ‘natural’ forces can either drive or contribute to hinder organizational change toward CSR. Especially, essays 3 to 5 provide a valuable support for helping managers and employees to reach a general comprehension of the complex change dynamics at play in CSR development processes, involving individuals and groups within and outside the company. Overall, this dissertation provides managers with models and frameworks aimed at figuring out how to constructively act on and react to the company’s environment and how to encourage the development of CSR-supportive cultures and patterns of actions.

Third, by putting forward an empirically-grounded strategic planning model to design and implement a relevant CSR agenda (cf. essay 1), this dissertation offers a practical tool to orient and ease managers’ decision-making processes in their efforts to drive the company toward more responsible business practices and engage with key stakeholders, in line with their expectations. Nevertheless, as argued by Greenwood (2007), stakeholder engagement does not automatically guarantee a responsible treatment of stakeholders and does not ensure that the company acts in the interests of its legitimate stakeholders. “Many of the stakeholder engagement practices that pass under the label of corporate social responsibility are in fact forms of strategic management where the company acts in its own interest and where the stakeholders are merely a vehicle for doing so” (Greenwood, 2007: 324). That is, some companies have been known to manipulate and deceive when managing their stakeholders strategically. From a CSR perspective, in order to develop pertinent stakeholder engagement practices, the company will have to rely on genuine commitment, high integrity, and moral leadership – and be held accountable. This dissertation further stresses that for stakeholder engagement practices to be constructive, companies must build upon relevant skills and

competencies with respect to dialogue processes; develop boundary-spanning functions; and design and maintain collaborative strategies that ensure enduring stakeholder relationships.

Indeed, the inevitability of taking stakeholders on board in CSR development processes eventually comes forth from all pages of this dissertation. Organizations are open, socially constructed systems of stakeholders that must cope with environmental and organizational uncertainty. For this purpose, they must develop characteristics and perform processes that enable them to adapt to emerging opportunities and constraints that characterize the environment and society in which they operate (Tushman and Nadler, 1978). People in organizations must comprehend and interact with society through formal and informal dialogical exchanges involving other social actors inside and outside the organization, with potentially different worldviews, interests and expectations. In this perspective, last essays of the dissertation attempt at conceptualizing how the contextual meaning of the CSR notion for a given company and its stakeholders ultimately emerge from such collective processes. For this purpose, the proposed descriptive models in this dissertation underline that people inside and outside organizations who wish to move a company along the CSR path have no other choice but to create room for dialogue and to structure interaction processes in ways that foster both mutual understandings and innovative solutions.

LIMITATIONS AND IMPLICATIONS FOR FUTURE RESEARCH

As is the case for most research endeavors, this doctoral dissertation is not exempt from limitations that suggest some new research avenues. Main limitations of this research work are primarily related to the intricacy of the moral, cultural, strategic, and operational processes at hand in CSR development. The complexity of CSR-related phenomena and the diversity of organizational and individual actors involved guarantee that even the most thorough postulations, models, and theories cannot ever represent the whole range of field situations and practices. Models and frameworks presented in this

dissertation thus aim to provide an insightful analysis together with conceptual keys to better comprehend the multifaceted CSR development processes. Nevertheless, without a doubt, they unavoidably constitute only approximate representations of the actual mechanisms underlying the phenomena under study. As such, they also present some potential for improvement. In particular, models proposed in essays 2 to 5 deserve to be improved by constructively addressing some of their residual weaknesses or to be tested in future studies. The CSR implementation model introduced in essay 1, for its part, is to some extent inescapably flawed by its initial assumption that the design and implementation of a CSR strategic agenda can be associated to stakeholder management and mere purposeful managerial endeavors. As there is no best way to design and implement a CSR strategic agenda, and despite the relative practical usefulness of this prescriptive model, we believe that future research efforts should most likely focus more on refining frameworks and models provided in latter essays of the dissertation.

In addition, beyond refinements of the proposed models, this dissertation opens opportunities for research projects building upon its findings to advance the comprehension of some CSR development dimensions and stakeholder engagement processes that have been only indirectly taken into account in this dissertation.

Finally, this dissertation transversally suggests and reaffirms the need for the CSR field of research to engage in directions that, until recently, have been somewhat overlooked by scholars.

Potential refinements and operationalizations of the proposed models and frameworks

First, the consolidative model of CSR development at the heart of essays 2 and 3, as most stage models in a more general perspective, presumably presents only a partial account of real-world processes. It tends to highlight a progressive, natural corporate move forward towards successive CSR cultural phases and organizational stages, through an essentially linear process of organizational learning and development.

However, as already evoked in essay 2, some companies might skip over some stages, stagnate, or even regress to earlier ones. In addition, a company might be advanced in some specific CSR-related areas and constructively address most CSR-related stakeholder claims while at the same time lag behind on the adoption of certain practices or neglect some legitimate claims of other stakeholder groups. Finally, efforts aimed at analyzing the pace of CSR-related cultural change in the different organizational sub-units might result in the highlighting of actual discrepancies across the organization.

In this sense, models in essays 2 and 3 provide groundwork for improving understanding of the actual relevance of stage models of CSR development and open opportunities for future research endeavors aimed at further analyzing how organizations and their constituents can evolve along the CSR development continuum. In addition, they stress the necessity to further investigate the nature of the actual change motors at play in this process.

One potential way to refine both proposed interconnected models would be to develop them by implementing a dual case study methodology involving the synergistic use of a limited number of in-depth longitudinal case studies with multiple retrospective (cross industry) case studies about the CSR development at given companies. The synergy obtained from observing phenomena through both the wide-angle lens of several retrospective studies (that would allow nuancing the general patterns indicative of dynamic CSR development processes identified in the essays) and the close-up lens of a longitudinal focus (that would allow gaining rich and specific insights on CSR development processes at various organizational levels) would contribute to provide a more comprehensive overview of the actual CSR development processes and influence factors at play. That is, such a dual methodology would be relevant in order to refine the proposed models as it is “particularly suited to studying [organizational change] process because of the opportunities for exploring dynamics both as historical patterns in the retrospective studies and as evolving patterns in the real-time study” (Leonard-Barton,

1990: 263). That is, specific strengths in each method would compensate for potential weaknesses in the other (cf. McGrath, Martin and Kulka, 1982), both in a data-gathering and analysis.

Second, the model of CSR-oriented stakeholder influence strategies introduced in essay 4 could be further refined as well. In particular, its generalizability and actual applicability to all stakeholder groups of the company, especially to those who haven't been included in the qualitative research such as employees and consumers, should be further discussed and empirically tested.

For this purpose, it would be interesting to decide how one is going to measure the constructs in the proposed model of stakeholder CSR-oriented influence strategies. As in all research, it would be important to select reliable and valid measures. One might therefore start by building upon the work of Goll and Zeitz (1991) who identify social responsibility as one of the three dimensions of the corporate ideology concept. By following a comparable methodology, the aim would be, first, to adapt their survey instrument and develop reliable scales for measuring ideologically-laden stakeholder attitudes toward corporate social responsibility and stakeholder evaluations of CSR-related ideological orientations of companies. Then, stakeholders' level of power or self-perceived level of power over companies might be evaluated on the basis of the items proposed by Agle, Mitchell and Sonnenfeld (1999). Stakeholders' type of power over the organization could be measured by refining Azim and Boseman's (1975) operationalization of Etzioni's (1964) typology of power. Finally, based on the description of CSR-oriented stakeholder influence strategies provided in essay 4 and on stakeholder groups' self-declared tendency to adopt them, the proposed typology of influence strategies could be tested by surveying key representatives of stakeholder organizations and/or individual stakeholders. The relevance of the model for representing strategies likely to be adopted by the various stakeholders might then be appropriately nuanced.

Third, the dialogical model of CSR development elaborated in essay 5 should be further developed in order to analyze the way people make sense of and give sense to the CSR-related changes at the various hierarchical levels of the company, across its functional structure, and in stakeholder networks outside the organization. The model could be pushed further in order to better address how groups and sub-groups inside the organization and within stakeholder networks might be differentially exposed to CSR-related events and how they might differentially comprehend, act on and react to them. That is, CSR-related sensemaking and sensegiving processes are certainly even more complex than the ones described. For instance, some actors within the organization such as CSR or sustainability managers might have a hybrid and sometimes schizophrenic perspective (i.e. in-between 'internal' and 'external' viewpoints). Also, sensemaking and sensegiving connections between stakeholder groups might sometimes be even more important than between a particular stakeholder and a given company. In the tobacco industry, for instance, the World Health Organization represents a focal organization for anti-tobacco NGOs³⁸.

Based on these considerations, studies aimed at refining the proposed dialogical model of CSR development should rely on qualitative research methods, which are especially appropriate and therefore frequently used, in the study of organization members' constructions and accounts (e.g. Dutton and Dukerich, 1991; Isabella, 1990). Here as well, longitudinal case studies that trace sensemaking and sensegiving processes in real-time appear especially relevant (cf. Maitlis, 2005). Multi-stakeholder initiatives or direct collaborative projects between companies and civil society actors would constitute rich and dynamic research contexts for developing these studies. Indeed, they represent contexts where sensemaking processes fuse and in which organizational actors and stakeholders must engage in interpretive enactment to proceed successfully. Beyond documentary analysis, data collection should ideally involve regular observation of meetings and focus on carrying out formal repeat interviews throughout the study

³⁸ The author more particularly wishes to thank Prof. Guido Palazzo for its valuable suggestions for improving essay 5.

period as well as informal interviews with key informants inside and outside the company.

Additional specific research opportunities

Beyond direct refinements of the proposed models and frameworks, complementary research opportunities more indirectly stem from the theoretical contributions made by this dissertation. They are briefly introduced hereunder.

First, the consolidative model of CSR development proposed in essay 2 and underpinning essay 3 represents a robust basis to look at the evolution of stakeholders' attitudes toward the company along its progressive CSR cultural and strategic integration. In this perspective, contextually-grounded studies might specifically focus on the still inadequately addressed evolution of company-related stakeholders' attitudes generated by the advancement of the CSR profile of the company. The creation of corporate goodwill associated with these potentially evolving stakeholders' attitudes should further be analyzed.

Second, in line with the findings of essay 4, future research could also focus on analyzing how divergences in stakeholders' perceptions of and attitudes towards a given company might tend to reduce along with its growing level of CSR cultural and strategic integration (i.e. as ideological disparities between the company and its stakeholders progressively lessen). The impact of such convergence of stakeholders' accounts on the relative simplification of stakeholder management processes for the company might be further investigated.

Conversely, studies aimed at analyzing how different categories of stakeholders characteristically influence CSR development at key stages or phases of CSR development might help to provide a framework for proficient management and collaboration with the various stakeholders' groups throughout CSR development processes. This would contribute to substantiate and complement Jawahar and

McLaughlin's (2001) postulation that specific stakeholders likely become more or less important as companies evolve along their life cycle.

Finally, a key dimension of CSR development processes rather overlooked in this dissertation and that would certainly be worth of more scholarly attention relates to the nature and development of company-stakeholder interfaces typically associated with CSR development at companies (e.g. stakeholder consultative panels or new boundary-spanning units and functions). This actual trend in contemporary organizational arrangements hasn't found yet adequate echo in the organization and management literature. Therefore, there are efforts to be undertaken by scholars for providing constructive and valuable analysis aimed at comprehensively conceptualizing how companies develop such arrangements. Early work in this sense has been initiated in managerial spheres (e.g. *Business for Social Responsibility*, 2002) and by few scholars (e.g. Mirvis and Googins, 2006; Brammer and Millington, 2003). However, to date, those studies remain scarce and somewhat skin-deep. Identifying and contrasting major emerging organizational arrangements aimed at better considering stakeholders' expectations and integrating stakeholders in organizational decision-making processes therefore appears as a promising research avenue that could build upon the findings of this dissertation.

Pushing forward the CSR field of research

Overall, next to specific research opportunities, this dissertation stresses and reiterates the necessity to analyze the CSR notion through a more dynamic lens. That is, scholars should eventually also go beyond the unsolvable though inspirational quarrels concerning the nature and content of the social role and duties of corporate actors (that are by essence subject to temporal evolution and contextual adaptation) and the resource-consuming efforts aimed at evaluating the actual impact of socially-loaded corporate behaviors on business performance. Companies indeed increasingly attempt to adopt CSR-related business practices and this dissertation, together with previous acknowledgements, stresses that dynamics at play in CSR development processes are of

a complex nature and still under-explored. In this context, more research efforts are still needed in order to facilitate the understanding and unfolding of CSR principles in organizations, which should be approached in terms of patterns of change rather than static snapshots (cf. Senge, 1990).

Second, this doctoral research suggests the relevancy for future research to address CSR development processes through a more multidimensional perspective. In this dissertation, we explicitly highlight the inherent interrelatedness of the moral, cultural, strategic and organizational dimensions of CSR development processes. In so doing, we underline the importance of developing research efforts aimed at advancing the analysis of the interrelationships between these dimensions, in a more systemic perspective. That is, the CSR field of research would gain from the development of research efforts approaching the CSR development not as discretely compartmentalized processes but rather as a network of overlapping and interconnected dimensions; research efforts focused on seeing interrelationships rather than things. Such investigations should give their fair share to the context-dependent nature of the CSR development phenomenon.

Finally, by highlighting the richness of the manifold interactive processes at the heart of the CSR development phenomenon, this dissertation resolutely reiterates the call for more thoroughly addressing the stakeholder side of company-stakeholder relationships. That is, CSR-related studies should now go past the corporate fence and beyond the typical consideration of restricted stakeholder categories (i.e. consumers, employees, investors and environmental NGOs) for providing more inclusive accounts of the processes and parties at hand in CSR development processes. For example, analysis of the influence on CSR development processes of some major stakeholder groups (i.e. business partners, trade unions, sectoral organizations, public organisms or even emerging internet communities) remain pretty much uncharted in the literature. In addition, as previously evoked, motives supporting CSR-oriented influence endeavors of the various stakeholder groups remain ill-comprehended.

EPILOGUE

Every era has its great challenges. In the present times, the redefinition of the role of business in society certainly represents one of them.

During the last quarter of a century, the environment in which companies operate has become ever more challenging, complex and uncertain. In the same period, “corporate power has increased to a level where it is undermining the role that government must play in society so that market economies do not become self-destructive” (Bendell and Kearins, 2005: 381) and criticisms of the impact of certain corporate activities and practices have risen to a crescendo.

In this context, the progressive emergence and success of the CSR concept are considered in this dissertation as representative of a collective endeavor to foster necessary changes by remodeling the evolving capitalist system from the inside out (rather than by radically transforming it). That is, CSR has to do with efforts aimed at offering new normative frameworks for corporate existence and performance by working *within* the vessel of capitalism; by trying to adapt it for the better. In this dissertation, we therefore aimed to develop constructive analytical tools to better understand how such an adaptation can take place on the field and how to push it further.

Nevertheless, we admit that there may be a good deal of truth in the argument that for many companies, CSR is still little more than an aesthetic cure. That is, too often, “the human face that CSR applies to capitalism goes on each morning, gets increasingly smeared by day, and washes off at night” (Crook, 2005: 4). In addition, we acknowledge that the conditions under which CSR-related corporate efforts at fixing societal problems actually result in positive consequences for their intended beneficiaries often remain ambiguous (Margolis and Walsh, 2003). In a few words, CSR scholars and practitioners still have enormous challenges to tackle.

At the end of the day, many so-called CSR efforts thus certainly have limitations. More deep-seated, systemic transformations might therefore be needed in order to ensure the emergence of better, caring business organizations that would operate in a more sustainable system. However, one should acknowledge that while CSR is not a panacea, it constitutes a promise that is certainly not exclusive of other vectors of societal and corporate progress. One might decide that CSR represents the imperfect but pragmatic beginning of a long and challenging journey toward the integration of a business and societal governance perspective. This is the choice we make.

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