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Chapter 12

Implementing Corporate Social Responsibility as Institutional Work: Exploring the Day-to-Day Activities of CSR Managers in Multinational Corporations

Christopher Wickert and David Risi

Abstract We investigate the role of CSR managers in the process of institutionalizing CSR at the organizational level. From an institutional theory perspective, CSR managers can be regarded as pursuing institutional work that aims to establish CSR as a taken-for-granted way of doing business within and beyond a single organization. We investigate inductively what the day-to-day practices of CSR-related institutional work are that these CSR managers are carrying out. Our qualitative inquiry suggests a pattern of five distinct but interrelated strategies applied within organizational contexts. The data further indicate that the CSR-institutionalization project and corresponding institutional work of CSR managers cannot only be achieved by crafting formalized bureaucratic structures, but must be complemented by informal strategies of convincing, “subtly nudging” others, and forming “silent” alliances with like-minded supporters. While our study provides evidence of what institutional work in the context of CSR actually entails, it also contributes to a better understanding of the nascent micro-perspective on CSR.

Keywords Corporate social responsibility (CSR) · CSR managers · Institutional theory · Institutional work · Multinational corporations (MNCs)

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Introduction

Corporate social responsibility (CSR), understood as an umbrella concept for the systematic integration of social, environmental, and ethical aspects into business conduct in cooperation with stakeholders, has become an important institution—a powerful pattern of social action that influences how we think and act in relevant social contexts (Meyer & Rowan, 1977; Scott, 2008). As Bondy et al. (2012) argue, CSR has reached the status of a taken-for-granted idea within society (Scott, 2008) how corporations are expected to behave with regard to ethics, social issues such as health and safety and working standards, or environmental concerns such as waste management, recycling, or climate change mitigation. Civil society, governments, consumers, employees, suppliers, and many other groups have shaped the concept of CSR through their expectation that corporations should act responsibly in the conduct of their operations (Bondy et al., 2012; Campbell, 2007). According to Meyer and Rowan (1977, p. 347) evidence of institutionalization is present in the development of trained professionals, modification of market tools, changes in public opinion, and codification into law (Bondy et al., 2012, p. 282), all of which applies to the broader CSR context.

The progressing institutionalization of CSR that is largely driven by stakeholder expectations confronts corporations with an immense increase of pressure to integrate CSR in organizational strategies, practices, and procedures within and beyond core business operations (Rasche et al., 2013; Wickert et al., 2016). Companies are for instance expected to develop codes of conduct that formally state their commitment to CSR, issue policies aimed to ensure compliance with human rights, working standards, or environmental norms, set up employee training, and create whistle-blowing channels, and monitor and report performance over time (e.g., Baumann-Pauly et al., 2013); manage their supply chains (van Tulder et al., 2008), adopt certain CSR practices as, for instance, socially responsible investing (Risi, *forthcoming*), and interact with stakeholders by participating in different CSR initiatives (e.g., Haack et al., 2012). According to the European Commission, the implementation of CSR should lead to a situation in which CSR “becomes an integral part of corporate strategic planning and routine operational performance, managers and employees are required to make business decisions based on additional criteria to those they were traditionally trained to expect” (EC, 2001, p. 16).

While many of these dynamics take place inside organizations, scholars that investigate CSR from an institutional theory perspective have as yet largely focused on forces operating outside the corporation at the macro- or inter-organizational level (e.g., Campbell, 2007; Matten & Moon, 2008). Surprisingly, much of extant research in CSR tends to “black-box” the internal organizational dynamics of how CSR is developed, articulated, and practiced (Costas & Kärremann, 2013, p. 395). We know little about micro-level dynamics that take place within organizations and thus lack understanding of what drives the institutionalization of CSR at the organizational level. Indeed, research suggests that MNCs have “significant agency in determining

how to respond to these pressures for CSR” (Bondy et al., 2012: 8) and are influential in shaping the institution of CSR through their behavior.

Here, multinational corporations (MNCs) are at the center of attention. As a reaction to societal pressures to appear socially responsible, many MNCs have begun to install the CSR manager function (Risi & Wickert, 2017; Strand, 2013, 2014), i.e., managers who have the explicit job to develop CSR strategies and manage the organizational integration of CSR. Yet, our understanding of CSR managers and the processes in which they are involved represents an important “knowledge gap” (Aguinis & Glavas, 2012, p. 953) in CSR research. More specifically, Aguinis and Glavas argued “[...] although CSR takes place at the organizational level, individual actors are those who actually strategize, make decisions, and execute CSR initiatives” (ibid.). Moreover, CSR managers have become important agents of change that potentially have considerable agency in driving the promotion of CSR (Strand, 2014; Wickert & de Bakker, 2018).

In addressing this gap, we aim to provide a better understanding of the role of CSR managers in institutionalizing CSR within organizations. In line with previous work (Risi, 2014), we suggest that from an institutional theory perspective, CSR managers can be regarded as pursuing institutional work aiming to establish CSR as a taken-for-granted way of doing business in companies. We thus investigate what the day-to-day practices are that these CSR managers are carrying out. We suggest that the concept of institutional work is a particularly useful theoretical lens for our endeavor, as it is concerned with the “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions” (Lawrence & Suddaby, 2006, p. 215). While early work of institutional theory highlights the constraining effect of institutions on actors (e.g., Meyer & Rowan, 1977), institutional work allows strengthening institutional theory “by bringing work activity, social interaction, and local meaning-making back into the picture” (Hallett, 2010, p. 66).

Our explorative analysis of the day-to-day work practices of CSR managers in German and Swiss MNCs suggests a pattern of five distinct but interrelated strategies, which these agents consider important components in the process of institutionalizing CSR intra-organizationally. These strategies can be observed in varying frequencies across our sample and include *leveraging influence by gathering internal allies*, *establishing emotional and functional connections between CSR issues and job tasks*, *accommodating argumentation to heterogeneous worldviews about CSR*, *benchmarking against internal and external parties*, and *promoting holistic awareness of CSR*. While some strategies such as gathering allies seem to be more important than others such as benchmarking, it is important to note that we found CSR managers to use these strategies at all functional and hierarchical levels, at headquarters but also subsidiaries and plants. However, we found no evidence that these strategies are applied with regard to partner companies or competitors. Furthermore, a key finding is that the CSR-institutionalization project and the corresponding institutional work of CSR managers cannot only be achieved by crafting formalized tools and structures such as policies, or reporting and monitoring mechanisms—themes that tend to dominate the debate about how CSR is and should be organized (e.g., Baumann-Pauly et al., 2013). Rather, formal instruments need to be complemented

by informal strategies such as convincing, “subtly nudging” others, and forming alliances with like-minded supporters. In providing evidence of what institutional work in the context of CSR actually entails, our study also contributes to the nascent micro-perspective on CSR (Aguinis & Glavas, 2012; Risi & Wickert, 2017; Wickert & de Bakker, 2018).

We proceed with a review of the basic tenets of agency and institutional work (for comprehensive discussions of this literature, see, e.g., Lawrence et al., 2009, 2011, 2013), before outlining the nascent literature on the organizational roles of CSR managers. We illustrate our research methods and then interpret the findings, ending with a discussion of implications for the CSR literature, and avenues for future research.

Agency and Institutional Work

The institutional theory literature has been paying increased attention to the role of agency in creating and shaping institutions as an outcome of negotiations between interested parties over different aspects of the field. Thereby, the concept of institutional work has moved center stage¹ (e.g., Lawrence et al., 2013). As Lawrence et al. (2009, p. 6) have summarized, “the aspiration of the concept of institutional work is that, through detailed analyses of the complex motivations, interests, and efforts, institutional research will be able to better understand the broad patterns of intent and capacity to create, maintain, or alter institutions.” Institutional work thus aims to acknowledge the “myriad, day-to-day equivocal instances of agency that, although aimed at affecting the institutional order, represent a complex *mélange* of forms of agency—successful and not, simultaneously radical and conservative, strategic, and emotional, full of compromises, and rife with unintended consequences” (Lawrence et al., 2011, p. 52).

As Daudigeos (2013) argues, recent work has tended to regard institutional processes as less deterministic and less linear. Institutional change viewed in this perspective may evolve through the coordinated and uncoordinated efforts of a potentially large number of actors at different positions within a field, including those embedded in specific organizations (*ibid.*). Although institutional work has most often been used to investigate institutional change at the field level (e.g., Empson et al., 2013), MNC agency in the case of CSR represents a process where the institutional field and the organization overlap. Namely actors performing institutional work are usually located within organizations, and their activities in support of organizational change may contribute to the consolidation of change at the institutional level (Smets et al., 2012). As Smets et al. empirical study (2012, p. 877) shows, “change that originates in the everyday work of individuals [...] results in a shift in field-level logic.” We therefore propose that the day-to-day work CSR managers conduct inside their orga-

¹We acknowledge the multifaceted and related literature on institutional entrepreneurship (e.g., Hardy & Maguire, 2008), but refrain from an in-depth review for reasons of space.

nizations are part of a larger system of mundane activities that promulgate the further institutionalization of CSR as a set of taken-for-granted practices which guide business conduct. We thus join recent research that investigates what exactly happens inside organizations, what kind of institutional work takes place there, and what kind of actors are involved (Daudigeos, 2013; Lawrence et al., 2013).

CSR Managers as Agents of Institutional Change

As a reaction to societal pressures that companies face with regard to CSR, MNCs in particular attempt to anchor CSR in their strategies and internal practices and processes (Baumann-Pauly et al., 2013). In consequence, the last decade has seen a rise of specialized CSR-related job functions, which has led to the establishment of the “CSR manager,” also referred to as sustainability, corporate responsibility managers, or ethics officers, as a distinct managerial role located at different parts of an organization, but usually in a staff or advisory function that is outside the regular corporate hierarchy (see Risi & Wickert, 2017; Strand, 2013). CSR managers, including those in our sample, tend to have significant cross-functional experience in their organizations as they usually come from other positions within the same firm (e.g., Morf et al., 1999; Taylor et al., 2014). However, their organizational positions have been characterized as relatively “weak.” For instance, Taylor et al., (2014) indicate that over one third of the CSR managers have no budgetary responsibility and oversee teams of one to three employees. Further, they found that less than 5 percent have direct access to the CEO, chairman, and/or the board of directors, i.e., to the highest organizational level.

Strand (2014, p. 1) suggests that CSR managers are nevertheless important agents in driving the “establishment of bureaucratic structures dedicated to corporate sustainability within the corporation through which formalized processes and key performance indicators [...] are established.” Based on these studies, we consider CSR managers as actors whose main job is to institutionalize CSR inside organizations. CSR managers function as change agents, because they seek to create, maintain, and alter the institution of CSR as a taken-for-granted component of doing business.

Wright and Nyberg (2012) characterize CSR managers as being more likely to have a strong socially oriented personality and empathy to promote their agenda. Concurrently, evidence suggests that CSR managers often find themselves torn between conflicting economic, social, environmental, and ethical rationales (for an overview, see Wickert & de Bakker, 2018; Wickert & Schaefer, 2015). Indeed, CSR managers have been described as frequently struggling to promote their social or environmental objectives internally—for instance introducing policies that promote better working conditions, or establishing environmental performance indicators (Baumann-Pauly et al., 2013). They may even encounter fierce opposition from their colleagues, who may consider them a threat to profitability and to the business’s core interests (Haack et al., 2012).

Haack et al. (2012) suggest that the CSR implementation process could be seen as a struggle between protagonists (i.e., mainly the CSR managers) and antagonists (mainly line employees) of CSR. Such opposition triggered anxiety among CSR managers: “Some people within banks are deeply frustrated about their employers. They want to push CSR further and get their point across, but it is difficult for them” (Haack et al., 2012, p. 29). In a similar vein, Wright and Nyberg (2012) report that sustainability managers, who saw themselves as agents of change and promoters of pro-environmental behavior commonly faced fierce skepticism from their own colleagues, in particular when they need to convince counterparts inside the organization to engage in different additional activities beyond their traditional job tasks. Nevertheless, the protagonists of CSR often see themselves as internal activists that are vital sources of change toward more social and environmental responsibility.

Overall, this review of the organizational roles of CSR managers suggests that while they face strong pressure for instance exerted by stakeholders and company leaders such as the CEO to promote the CSR agenda, they also experience strong internal opposition, which may explain why many companies encounter difficulties in substantially implementing CSR (Wickert et al., 2016). The work CSR managers do to institutionalize CSR is thus most likely accompanied by a range of internal “barriers” they need to circumvent. It is exactly this question that guides our research: *What are the institutional work strategies CSR managers employ to circumvent intra-organizational barriers?*

Research Methods

Data Collection, Analysis, and Interpretation

This study was guided by an interpretative research approach (Gioia et al., 2013) to investigate institutional work in the context of CSR. Both authors and a third researcher gathered qualitative data for this study between November 2012 and August 2013 in form of 69 open-ended interviews with CSR managers in German and Swiss MNCs, either face-to-face or by phone. We used qualitative interviewing techniques that emphasize the interaction between interviewer and respondent (Babbie, 2001). Theoretical sampling was used to select informants among the group of CSR managers that would help build a shared consensus on emerging constructs. We selected potential interviewees such that enough variation in industries was secured. Our interview partners were mostly head of the CSR department or had similar middle-management functions that explicitly related to CSR. Notably, not all job descriptions carried the label “CSR,” but used related terms such as “Sustainability Manager” (see Strand, 2013 for classifications). Interviews lasted between 35 and 105 min (usually about 60 min) were recorded and fully transcribed (in a few cases where interviewees felt uncomfortable to be tape-recorded, we took detailed notes). While interviews were based on a manual to guide the discussion around the day-to-

day work activities of CSR managers and the tensions and conflicts they faced, we encouraged informants to raise additional topics, and adapted the manual for subsequent interviews in order to capture emerging themes. We ensured all interviewees anonymity in the data analysis to build mutual trust and allow a higher probability of uncovering sensitive data. In preparing the interviews, we read publically available documents related to the MNCs' CSR activities, such as CSR reports, to gather additional information about how the company presented itself with regard to its CSR activities and compared this to the interview statements.

Qualitative Data Analysis

Data analysis followed inductive coding methodologies (Gioia et al., 2013; Strauss & Corbin, 1998) to develop theoretical categories from the observed phenomenon. We began by grouping individual descriptions of the different strategies that emerged via open coding into basic categories that represented a slightly higher level of abstraction. This allowed for patterns to emerge (first-order concepts) based on the different descriptions detected before (Gioia et al., 2013). We then gradually added further data for the purpose of developing more robust theoretical concepts (second-order themes), and iteratively travelled back and forth between the data and emerging categories (Strauss & Corbin, 1998). In the subsequent findings sections, and following conventions in qualitative research, we present selected power quotes throughout the main text.

Findings: CSR Managers as Agents of Institutional Work

Overall, informants reported that a major challenge of their work was to convince other organizational members of the importance of implementing CSR in the various functional units of the company, such as marketing or procurement. Many respondents admitted that leadership support was an important trigger to "start" their implementation work. However, when moving down to middle and lower levels in the organizational hierarchy, it was often employees' and management's lack of motivation or sheer interest in CSR which caused major difficulties in initiating new projects or bringing up new themes, notwithstanding hesitancy to devote additional time to CSR. For instance, a procurement manager would need to reconfigure his or her accustomed routines of making buying decisions so that social and environmental aspects are incorporated, while a plant manager would be asked to prepare environmental data (e.g., CO₂ emissions) to be included in the company's CSR report. One CSR manager described the general challenge of implementing CSR as follows:

Many employees are reluctant to pay more attention to CSR issues, because it is something new to them which they don't know, and for which they need to spend additional time they don't really have [...]. And that requires a whole lot of work on top of everyone's daily

business, so often people simply don't care or pretend to have no time, and when I come with something new they just say no turn around. Period!

Departing from this general observation of intra-organizational barriers that complicate the institutionalization efforts of CSR managers, we structure our analysis along five distinct strategies that we inductively derived from the data and which show how CSR managers attempted to overcome the abovementioned obstacles.

Strategy 1: Leverage influence by gathering internal allies

This strategy describes how CSR managers identify like-minded others as “internal allies” in order to build up an internal network which allows leveraging their organizational influence. Many informants reported that this strategy was important for instance to initiate pilot projects of selected CSR topics, such as recycling. Pilot projects were intended to show that things like environmental responsibility principally “work” and are not necessarily harmful to the organization's objectives. Also, in particular for CSR managers that considered their companies at the beginning of the “CSR journey,” this strategy was important to gather supporters that helped to attribute more importance to CSR, for instance when participating in meetings or workshops and bringing up attention to the topic. One informant emphasized the importance of forming internal alliances to promote CSR as follows:

You have those who are open to (CSR) issues, and you have others which are not. Therefore you need to form alliances with like-minded others, because as a “lone warrior” you won't achieve anything but only bash your head against the wall.

Another CSR manager similarly stated that making progress in CSR implementation is greatly facilitated if there was a network of supporters within the company:

You need to bring CSR to the different functional units, from risk management to procurement. That needs time and costs you quite an effort. So what we did is approach all kinds of people in the company who were fond of CSR topics and have them act as “satellites” for us, so they would help push the topic forward.

An informant of another company with a comparably long history of CSR highlighted their advanced approach of activating CSR allies:

A really important thing we do is to have these sustainability champions... these persons work as multipliers, as our “allies” that motivate others and explain the business relevance of sustainability topics in all the different units of the company. By now, we have a network of over 100 of such champions.

Strategy 2: Establishing emotional and functional connections

The strategy of establishing emotional and functional connections between CSR issues and specific employees and job functions helps to foster commitment and allows employees to identify with relevant aspects of CSR. Our informants reported that it was indispensable to explain employees their personal “footprint” and sustainability impact of “each and every job” in the company. This means translating the often abstract CSR agenda, such as respecting human rights or mitigating climate

change, into concrete activities of the day-to-day business of the various functions within the company and to demonstrate how a particular employee or job function was connected to broader CSR objectives. It includes “nudging” others about where they can make a difference:

It’s important to show the CSR-relevant issues in the processes, to say: Look, there you have a lever where you can make your contribution to the company’s objectives.

Likewise, one CSR manager highlighted the need to establish a connection between CSR issues and employees:

To really internalize the (CSR) topic, you need to establish a personal connection between the person and the topic, and connect that to some sort of obligation.

One interviewee reported an elaborate “emotional” strategy his company used to transport CSR themes of workplace safety:

When transporting these (CSR) themes, we often try to take the emotional route rather than only looking at the numbers. An example is the opening of a plant in Mexico, where workers use their hands quite a lot and where there is some danger to injure hands or fingers. What we did is to let each and every employee, from the plant manager to the worker, to stick their hands into paint and leave the handprint on a huge canvas with their names below it. Above that we wrote: “Our fingers are our most important tool - safety for your hands”. This worked wonders to raise awareness about workplace safety, because they walked by that “painting” every day, counting their fingers to 10, and not 8 or so! And we linked that to our safety rules, making people understand what it means for them.

The “functional” approach is best described by the following statement, from which it becomes clear that personal appreciation of the importance of CSR needs to be complemented by an understanding of what CSR means for the specific tasks a particular employee is carrying out every day:

In practice, that means that we sit together with the colleagues from law, compliance, HR, etc. and discuss with them what the relevant issues are for them in terms of sustainability. That’s really important, that we don’t create an artificial world of sustainability, but nail it down what the sustainability aspect of the business is.

Strategy 3: Accommodate to heterogeneous worldviews

Importantly, the strategy of making personal and functional connections needs to be supported by the strategy of approaching people in a way that accommodates to their usually heterogeneous worldviews about what CSR means, why it is (or is not) important and consequently what motivates people to engage with it. Accommodating allows CSR managers to “catch them (employees) where they can be caught,” as one informant put it. In particular, it was reported that employees with different educational (e.g., university education vs. vocational training) and functional backgrounds (e.g., business management vs. engineering) often have considerably different motives why they would spend additional time to deal with CSR. For instance, several informants highlighted that employees involved in “number crunching” management and accounting functions were more likely asking for a business case of CSR and quantifiable arguments and were less inclined than for instance marketing

or investor relations people by arguments related to the long-term reputation of the company. It is these differences in worldviews about why CSR is (not) important that CSR managers considered important to accommodate to:

Everyone understands CSR differently, so the “mental” focal points of people are very different. Everyone would say to act responsibly is good, but everyone bases that claim on a different understanding. That makes it difficult to navigate.

One CSR manager emphasized more generally that people in different departments often think differently about CSR:

It’s important to distinguish whether you are talking with people from the operative business and those have direct customer contact, or people in the headquarters with administrative functions.

Another informant explained how she approached this challenge, relating this to the above point of connecting CSR issues with particular job functions:

What is important is that you put yourself in the shoes of your counterpart and to think what is important for him or her. So, you can convince by showing what the added value is that you can create (with CSR) for a particular unit.

Several respondents mentioned that accommodating to heterogeneous worldviews started by identifying the different drivers and incentives of people in the company. This point relates to the observation that some people would recognize the benefits of CSR only if these can be quantified, while others may be convinced of less tangible arguments related to reputation enhancement. In this regard, it was emphasized that while there was much heterogeneity within the organization as a whole, different functional units often shared common incentives. CSR managers often spoke of “marketing people,” “accountants,” or “blue collars,” when explaining their accommodating strategies:

Every unit ticks a little differently. So when I define a chain of arguments to convince them of something, and when I need to show them the benefits (of CSR) for them, I need to check what their drivers and incentives are.

Strategy 4: Benchmark against internal and external parties

The strategy of internal and external benchmarking allows stimulating competition between different divisions within the company about the “best” CSR performance. According to the informants, employees can be more easily motivated to support a CSR project if direct internal comparisons to other units facing similar CSR issues can be made, such as safety or energy efficiency. Thus, several CSR managers reported that they tried to systematically initiate such benchmarking internally:

These internal competitions are really important because they trigger a lot of things in terms of motivation, because in comparison to the other 80 locations you don’t want to be the last.

One informant explained this strategy in detail:

You have a huge lever if you can benchmark different divisions and foster a sense of competition. For instance, if I have 5 divisions for which I need data, and four of them provide it, then you have a great argument against the fifth to also provide you with that data, they wouldn't say no if everyone else is cooperating. And they want to know where they stand in comparison with the others. Thus, publishing this data, both internally and externally, is some kind of a marketing platform for the different divisions in terms of who has the better sustainability performance.

Importantly, it was emphasized by the informants that both internal and external benchmarking are important levers to stimulate CSR engagement. In that regard, private or public international regulatory authorities and organizations come into play, such as the United Nations Global Compact or Social Accountability International that further CSR reporting and standardization and thereby lay the foundation for external CSR benchmarking. The following statement shows how companies also compared their overall CSR performance with that of competitors:

Of course, external perspectives are important, for instance via rankings or reports and other assessments, because it gives you good arguments, and means of comparing your company with competitors that may do better.

Strategy 5: Promote holistic awareness of CSR

The last strategy that emerged from the data describes the promotion of holistic awareness of CSR that complements the connection between specific CSR issues and job functions. Holistic awareness among employees was considered an important precondition to stimulate independent and proactive recognition of CSR topics among employees and management, as new issues are not always introduced by CSR managers that observe the external environment and stakeholder demands, but may appear in the day-to-day activities of managers and thus not be recognized by CSR managers. Integrating CSR into training and education as well as internal communications fosters continuous reflection about possible CSR topics and proactiveness in discussing new ideas. One CSR manager described how this was done at her company:

We have integrated the CSR-topic into all of our education and training programs. For example, we developed a management game, which helps new staff to get awareness for sustainability. We also have a recruiting workshop where we explain what sustainability really means.

Another informant explained the importance of continuously providing information about CSR at a more general level in order to "keep people interested and awake."

For example, we often have articles about CSR in our internal magazine. There, we began to introduce the topic to a broader audience, to explain our colleagues why we are doing this while we have to cut jobs at the same time. Because in our current economic situation colleagues cannot always understand why a consistent approach to CSR is important, and should not be contingent on economic ups and downs.

In summary, we have discovered five distinct but interrelated strategies that CSR managers use to implement CSR in the companies they work for. Often more implicitly than explicitly, these strategies promote the further institutionalization of CSR as a taken-for-granted way of doing business and thus represent a form of CSR-specific institutional work that characterizes the work of CSR managers. While we found indicators of each strategy in almost every MNC as represented by the interviewed CSR managers, our data also show that they are not distributed homogeneously across the sample. For instance, we found that the first two strategies of *leveraging influence by gathering internal allies* as well as *establishing emotional and functional connections* occurred in almost any MNC, but particularly often in those companies where CSR managers described the “CSR journey” as just having started. Other informants of MNCs more advanced in the institutionalization of CSR also mentioned the importance of these strategies, but described their work as giving higher priority to some of the other strategies, such as *accommodating to heterogeneous worldviews*. In particular, the strategy of *benchmarking against internal and external parties* seemed to be indicative of those MNCs more advanced in CSR and where a sizable number of CSR practices and procedures has already been implemented and which in consequence would allow for comparison. We found that the strategy of *promoting holistic awareness of CSR* occurred across companies at all levels. Notwithstanding our data provide some first indications about the occurrence of each of the discovered strategies. Further, for instance survey based research should examine the distribution and performance implications of these strategies across a larger population of firms.

Discussion

Our research contributes to recent studies which argue that the institutionalization of CSR in MNCs is influenced not only by institutional pressures stemming from various actors in the firm’s external environment (e.g., Campbell, 2007; Matten & Moon, 2008) but to a significant degree by agency within MNCs (Bondy et al., 2012). Bondy et al. (2012, p. 15) for instance show that the form of CSR as currently practiced by British MNCs is to a large extent the result of their own activities and agendas, and conclude “MNCs are therefore in a unique position to shape CSR in ways beneficial to them.” Their study provides empirical evidence of a CSR institution within MNCs, and how it is practiced by some of its most influential players. Our study makes an important addition to this line of research by highlighting the special role of CSR managers as intra-organizational agents whose often informal day-to-day practices and struggles of convincing, networking, and alliance building comprise a form of institutional work aimed to promote the further institutionalization of CSR. As such, to fully understand how and why CSR institutionalizes inside MNCs, it is not sufficient to look at the establishment of bureaucratic structures and formal tools such as codes of conduct or policy documents that may above all be decoupled from “real” organizational processes. Rather, our data highlight the importance of informal strategies that comprise institutional work in the context of CSR.

The second contribution addresses recent trends in the CSR literature that emphasize the microfocus on processes that take place at the intra-organizational and individual level of analysis (Aguinis & Glavas, 2012; Risi, 2016; Risi & Wickert, 2017; Wickert & de Bakker, 2018). We add to recent efforts that shed light on the broader question how internal organizational dynamics that are driven by actors working from within the boundaries of an organization may influence the way companies manage CSR (Bondy et al., 2012; Costas & Kärreman, 2013). This micro-perspective also marks an important step in further theorizing explanations of success or failure in the implementation of formal CSR management tools, such as codes of conduct, policies, or reporting instruments as taken-for-granted ways of organizing CSR (e.g., Baumann-Pauly et al., 2013; Rasche et al., 2013).

While our data do not allow making direct judgments about the effectiveness of or causal relationship between the institutional work strategies with regard to “successful” CSR implementation, the interview statements nevertheless suggest that formal tools need to be complemented by informal processes of convincing, and framing issues creatively. In other words, to evoke organizational change and navigate around internal constraints institutional work in the context of CSR also includes “being at the right time in the right place and speaking with the right people,” as one interviewee puts it. More generally, our study suggests that institutional work seems to be less planned and much more unorthodox than previously thought.

Limitations, Future Research, and Conclusion

Limitations of this study are those common to qualitative-inductive research. This concerns most of all a limited generalizability to other contexts, which are for instance not related to the specifics of CSR. Though, at least for the CSR context, we argue that the high number of interviews and sampling among a range of industries, as well as confirmation of our results by the respondents (we sent all interviewees an executive summary of our findings after the data had been analyzed) allow a realistic picture of “what CSR managers do.”

The focus of this study was on investigating the seemingly mundane work of CSR managers to support the further institutionalization of CSR internally. While this is important to illustrate how actors within MNCs understand, evaluate, and justify the institution of CSR intra-organizationally, our results are limited in drawing direct conclusions on how (new) practices at the organizational level materialize and ultimately feed back to the field level. While empirical evidence supports this trajectory (e.g., Bondy et al., 2012; Smets et al., 2012), it is up to future research to focus specifically on how organizational level activities, in particular informal ones, travel through time and space. Researchers may study how the application frequency of the different strategies affects successful institutionalization of CSR, and for instance if there is an “optimal” pattern or sequence along which CSR is most effectively institutionalized. The chosen interpretive research approach allowed us detecting and describing different strategies in the first place, but not to “test” relationships

between them and their effectiveness. Our findings provide important groundwork to prepare studies that investigate the occurrence of each strategy applied in the CSR implementation process. Additionally, future research should investigate the exhaustiveness of the strategies and analyze potential causal relationships between them and their effectiveness in actually achieving institutional change, for instance with longitudinal and survey-based research. We deem it interesting to take a process view on the strategies of institutional work, as our data do not allow putting them in a chronological order. It would be worthwhile studying to what extent the five strategies we have identified are applicable to other areas of agency and institutional work inside organizations, for instance in relation to corporate governance, and how they might be restricted to institutional work taking place primarily within the boundaries of a single organization. As our results highlight the importance of informal mechanisms, research could further investigate the interaction between such informal and the commonly analyzed formal mechanisms of CSR implementation, for instance, by means of an in-depth observation of the implementation of CSR strategies. As the focus of this study was on the activities of CSR managers that take place within organizations, future research should investigate how the tactics we have identified contribute to the further institutionalization of CSR beyond particular organizations.

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