

“Buying” Corporate Social Responsibility: Organisational Identity Orientation as a Determinant of Practice Adoption

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Received: 1 December 2014 / Accepted: 26 June 2015
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Abstract In this paper, we explore the empirical phenomenon of large multinational corporations (MNCs) acquiring socially oriented enterprises, such as the Unilever–Ben & Jerry’s, and the L’Oréal–The Body Shop takeovers. When focusing on these cases, we argue that variance in organisational identity orientations, as the dominant logic of managers within the acquiring organisations, determines whether MNCs consider the transaction not only in financial terms, but also decide to adopt “social technology” in the form of CSR-related organisational practices from the acquired unit. We argue that in turn based on a “match” with the organisational identity of the acquired unit, managers will opt to adopt CSR practices more fully or selectively, and in more substantial or symbolic ways. With these propositional arguments we not only aim to contribute to the literature on CSR adoption by MNCs, but we also set out to develop theory on the widespread but so far undocumented phenomenon of MNCs “buying CSR” by acquiring socially oriented enterprises.

Keywords Buying CSR · Corporate social responsibility (CSR) · Multinational corporations (MNCs) · Organisational identity orientation · Practice adoption · Socially oriented enterprise

Introduction

Corporate social responsibility (CSR) has become a “must-have” for large and in particular well-known multinational corporations (MNCs) (Aguinis and Glavas 2012; Bondy et al. 2012). Here, we refer to CSR as “policies and practices of corporations that reflect business responsibility for some of the wider societal good (...) [while their] “precise manifestation and direction of the responsibility lie at the discretion of the corporation” (Matten and Moon 2008, p. 405). As an alternative to *making* CSR, in other words internally developing relevant management skills and practices, the option of *buying* CSR has become a “growing trend” among many MNCs (Kearins and Collins 2012, p. 71). These MNCs seek to enhance their CSR profile and appropriate knowledge about CSR by adopting existing CSR practices from external constituents with high CSR credentials (Austin and Leonard 2008; Mirvis 2008).

Surprisingly, this phenomenon has as yet received scant attention in the literature and remains largely limited to descriptive analyses (Austin and Leonard 2008; Mirvis 2008). One “extreme” example of buying CSR are cases where large MNCs have acquired smaller socially oriented enterprises which are assumed to possess a specialized “social technology”, in other words sophisticated knowledge about CSR and a portfolio of practices that reflect principles of extensive social, environmental, or ethical responsibility (Austin and Leonard 2008, p. 88). Recent examples include the acquisitions of Ben & Jerry’s by

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Unilever, The Body Shop by L'Oréal, Stonyfield Farm by Danone, or Tom's of Maine by Colgate (Austin and Leonard 2008; Balmer et al. 2007; Mirvis 2008; Nazarkina 2012). In all of these cases, the distinctive business models of these acquired firms allow them to be classified as “socially oriented enterprises” that may—despite their for-profit orientation—be seen as counter-models to the “conventional” profit-maximizing multinational corporation. Socially oriented enterprises thus are seen as hybrids that cover a middle ground between conventional enterprises and “purely” social ones, as their focus on social goals is highly salient, but not exclusive next to making profits (Paredo and McLean 2006).

We focus on these kinds of acquisitions in particular as a case in point to explore in more detail what happens when in essence firms with different underlying orientations and ideologies come together. In short, our study provides a theoretical explanation why some MNCs decide to “buy” CSR substantively, following an acquisition, whereas others do so more symbolically. Contributing to the literature on CSR adoption and implementation, we specifically highlight organisational-level antecedents of practice adoption that are more cultural, and thus “soft”, in nature, compared to strategic rationales or exogenous determinants influencing adoption patterns (see Chin et al. 2013; Dobbin et al. 2011).

The importance of buying CSR was underscored by Hollender and Fenichell (2004) in their book which includes a detailed analysis of the Ben & Jerry's–Unilever takeover. They in turn claimed that “a small group of pioneers is teaching social responsibility to big business, and why big business is listening”. Indeed, the growing number of acquisitions—Cordier (2010, p. 25) listed 30 between 1996 and 2006—of this kind highlights an increasingly common practice amongst MNCs, but one which has so far not been theorized or analysed in any great detail. Existing research has for the most part focused on the socially oriented enterprises that have been acquired by MNCs, addressing questions such as whether the enterprise has changed following the acquisition and why the founders of those enterprises chose to sell their businesses (e.g. Austin and Leonard 2008; Kearins and Collins 2012; Nazarkina 2012). There has been very little direct research on the choices and motives of the MNCs driving the acquisition, and how they manage the post-acquisition integration process.

Besides direct research on the phenomenon itself, there are also related bodies of work that, by extension, may speak to the topic. The general literature on mergers and acquisitions, for example, provides insight into strategic rationales that may have motivated these acquisitions in the first place (see Halebian et al. 2009 for an overview). However, given that these types of acquisitions have not

previously been studied, it remains difficult to discern from this literature whether and how acquiring organisations decide to adopt CSR-related practices from the acquired enterprise. In a somewhat similar fashion, there may be parallels with the literature on practice adoption. Yet, as Gondo and Amis (2013, p. 229) recently summarized, “our understanding of what happens within organisations when new practices are adopted remains in a distinctly nascent state”. In addition, the literature on practice adoption has also not previously covered instances of “buying” and adopting CSR, which seems sufficiently distinct from other instances of practice adoption to merit its own investigation.

In short, and surveying these different bodies of literature, it is fair to say that we know relatively little about the specific factors that explain when and why acquiring MNCs decide to adopt CSR-related practices and “social technology” from the acquired organisation (see Aguinis and Glavas 2012; Di Domenico et al. 2009). Because of this lack in understanding, we are also not able to explain the empirically observed variation between cases, where some MNCs adopt CSR practices in more symbolic ways, whereas others start to embrace CSR more fully. To put this in perspective, L'Oréal's acquisition of The Body Shop has been described as largely symbolic with the company being accused of not seriously integrating CSR practices from The Body Shop into their own operations. Instead, the company simply bolstered its socially responsible image following the acquisition (Balmer et al. 2007). Danone, in contrast, engaged in a substantial knowledge-sharing exercise with Stonyfield in order to make its operations more socially and environmentally responsible (Austin and Leonard 2008). Mirvis (2008) also reports that Unilever began paying selective attention to what Ben & Jerry's had to say about CSR with the condition that doing so made explicit business sense. Based on these exemplary cases of buying CSR, we analytically distinguish in the paper between three patterns of adoption: that is, we argue that MNCs adopt CSR-related practices *substantially* (in an operational and potentially far-reaching manner), *selectively* (in operational but selective terms), or *symbolically* (in largely or even purely rhetorical or symbolic ways).

While the abovementioned cases demonstrate considerable variation in processes of practice adoption following the acquisition of a socially oriented enterprise, we lack a theorization of these differences. In a review of the CSR literature, Aguinis and Glavas (2012, p. 953) also recently called for research that helps to “understand the processes and underlying mechanisms through which actions (...) lead to particular outcomes”. In this context, they note in particular a lack of attention to possible ideological factors at the organisational level of analysis that drive practice adoption. We heed this call in the present paper and also take inspiration from Basu and Palazzo (2008, p. 125) who

argued that the *organisational identity orientation* of a firm (its dominant beliefs and the prevailing logic) is a crucial but largely neglected construct that accounts for “what firms think” (2008, p. 125) and how in turn this leads them to adopt CSR, or not. This suggestion has recently also found some support in the work of Fryzel and Seppala (2014) who showed that variation in organisational identity orientations captures whether a firm is focused on CSR, or not.

Based on this line of thinking, we argue that the organisational identity orientations of the acquiring MNC and the acquired organisation shape the adoption of CSR-related practices. We argue that based on the alignment, or “match” between the organisational identity orientations—that is, how a firm considers relationships with its stakeholders (Brickson 2005, p. 577), of the MNC and that of the acquired enterprise, the MNC is more likely to adopt CSR practices from the acquisition, and in more substantial and comprehensive rather than selective and symbolic ways.

We in other words ask what determines whether MNCs decide to adopt CSR practices following the acquisition of a socially oriented enterprise. As mentioned, we initially approached this question with a focus on the empirical phenomenon itself (Alvesson and Kärreman 2007), and subsequently based on salient cases, inferred that organisational identity orientation may be an important driver of adoption in this instance. In other words, our theoretical argumentation followed a process of abductive reasoning (Alvesson and Kärreman 2007; Mantere and Ketokivi 2013), in which we first focused on the empirical phenomenon, as a mystery to be explained (Alvesson and Kärreman 2007) and then winnowed our reasoning to a viable theoretical explanation (Mantere and Ketokivi 2013). This explanation, as mentioned, is that organisational identity orientation drives the adoption of CSR practices. We illustrate this argument with anecdotal evidence of empirical cases where large MNCs have acquired small socially oriented enterprises.

In all, this study makes two main contributions to the literature. First, we address the under-researched yet significant empirical phenomenon of companies *buying* CSR, as opposed the more commonly investigated notion of firms *making* CSR internally. We theoretically explain this phenomenon, which contributes to our understanding of why despite similar stakeholder expectations, some MNCs decide to invest in CSR substantively, following an acquisition, whereas others do not (Aguilera et al. 2007; Crilly et al. 2012). Second, we theorize not only about whether MNCs adopt CSR practices, but also how they do so. We specifically theorize different processes and patterns in CSR adoption in this particular context, and in doing so we contribute to the literature on the

organisational adoption and implementation of CSR (e.g. Baumann-Pauly et al. 2013; Lindgreen et al. 2009; Maon et al. 2009; Rasche et al. 2013; Wickert 2014).

The paper proceeds as follows: We first outline the tenets of organisational identity orientation and link the construct to MNCs and socially oriented enterprises in the context of an acquisition. We in turn develop a specific theoretical typology that links organisational identity orientation to processes of practice adoption. We extend the typology into propositional arguments and illustrate our arguments with empirical case examples. Finally, we discuss the study’s theoretical contributions, boundary conditions, and applicability to other cases of practice adoption, and outline implications for future research.

Organisational Identity Orientation

As property of a collective, organisational identity has been established as an organisational-level construct to answer the question “who are we as an organisation?” (Albert and Whetten 1985; Ashforth and Mael 1996; Corley and Gioia 2004; Dutton and Dukerich 1991; Gioia et al. 2013). It is composed of an organisation’s members’ “shared perceptions about what their organisation is” (Brickson 2007, p. 865). Organisational identity is characterized by those attributes that members perceive as *fundamental* (i.e. central) and *uniquely descriptive* (i.e. distinctive) to the organisation, and that *persist* within the organisation *over time* (i.e. enduring) (Albert and Whetten 1985).

Building on these assumptions, organisational identity *orientation* has recently been introduced to describe the nature of relations between an organisation and its stakeholders as perceived by the organisation’s members (Brickson 2005, 2007). Empirical groundwork by Brickson (2005) suggested three distinct types of organisational identity orientations—individualistic, relational, and collectivistic—that imply distinct cognitive and motivational differences. These three “basic” orientations allow for classifying theoretical categories that predict how organisations interpret and build preferences about the nature and social meaning of practices, and whether they accept or reject them. Organisational identity orientation for instance reflects formal company mission statements, codes of conduct, strategies, policies, rules and procedures, as well as shared interests, mutual goals, concerns, and agendas. It is thus inextricably linked to the nature of organisational practices and the way things are done in an organisation (Brickson 2007). Correspondingly, we refer to practice as “an organisation’s routine use of knowledge for conducting a particular function that has evolved over time under the influence of the organisation’s history, people, interests, and actions” (Kostova and Roth 2002, p. 216). With

relation to CSR, this includes, for instance, a CSR strategy, a stakeholder management scheme, policies for environment sustainability or human rights, means of employee participation, responsible supply chain management, or measures to promote diversity; all of which can be subsumed under an organisation's broader portfolio of CSR-related practices (e.g. Baumann-Pauly et al. 2013).

In the past, a dichotomous perspective on organisational identity orientation prevailed. Organisations viewed themselves either as independent (individualistic) or interdependent (collectivistic) actors (Brickson 2007; see also Markus and Kitayama 1991; Triandis 1989). More recent empirical research on organisational identity orientation suggested that the interdependent or "other-oriented" perspective can be further divided into relational and collectivistic identity orientations (Brickson 2005; see also Brewer and Gardner 1996). Accordingly, there are three, instead of two, loci of organisational self-determination: self as individual (*individualistic* identity orientation), self as dyadic relationship partner (*relational* identity orientation), and self as group member (*collectivistic* identity orientation). Each of these three orientations is influenced by structural variables such as industry or cooperative structure and has specific implications regarding the way they support and motivate organisations' differing choices and behaviours (Brickson 2005, 2007). Assuming that organisations have a general understanding of "how things are done around here", specific practices reflect an underlying organisational identity orientation and are thus preferred by those organisations, which are dominated by the corresponding identity orientation. In this sense, identity orientation is a frame of reference or evaluative template used by organisations to interpret and make sense of the world (Brickson 2007).

Neo-institutional analysis helps us to further operationalize the sensemaking processes that take place in organisations when different organisational identity orientations come together. More precisely, we describe acquisitions of CSR-related practices, where an organisation and its (more or less advanced) existing portfolio of CSR-related practices reflecting one of the three orientations is confronted with another organisation's portfolio of CSR-related practices with the same or another of the three orientations. To build a predictive framework of practice adoption in the context of CSR, we draw on cultural-cognitive, social-normative, and regulative pillars as interpretive filters (see Glynn 2008; Marquis et al. 2007; Scott 2008) and connect them to the construct of organisational identity orientation. These three interpretive filters serve as an analytical mechanism that organisations "look through" when evaluating information related to externally created CSR practices (such as those of the acquired socially oriented enterprise) and compare it with their existing

organisational portfolio of CSR-related practices and broader company values and objectives.

The degree of "ideological distance"—a concept borrowed from political science that describes an actor's perceived distance between their own and a counterpart's political position (see Hetherington 2001; McDermott 1997)—between the two organisation's identity orientations enables us to predict to what extent an acquiring MNC will most likely adopt CSR-related practices from the acquired socially oriented enterprise (for a recent study on the effect of CEOs' political ideology on the adoption of CSR, see Chin et al. 2013). Table 1 provides an upfront summary of the possible relationships between the dominant organisational identity orientations of the acquiring (MNC) and acquired (socially oriented enterprise) organisation, the three interpretive filters, and resulting ideological distance in buying CSR.

The first cultural-cognitive filter describes how organisations perceive the *meaningfulness* of a practice, by taking their dominant identity orientation as a frame of reference. Here, the question is whether the practice fits into the organisation's shared system of norms and organisational routines (see Ashforth and Mael 1996). In other words, to what extent does the adopted practice correspond with the organisation's existing CSR-related practice portfolio and accepted ways of doing things? The second social-normative filter describes how organisations perceive the *valuability* of a practice in relation to their dominant identity orientation. Here, the question is whether the practice fits into the organisation's shared values that reflect what is perceived as morally adequate behaviour (see Marquis et al. 2007). In other words, to what extent does the practice correspond with the normative goals of the organisation? Finally, the third regulative filter describes how organisations perceive the *appropriateness* of a practice in relation to their dominant identity orientation. Here, the question is whether the practice contributes to reaching the organisation's socio-economic objectives. In other words, to what extent does the practice correspond with the desired results? Collectively, organisational identity orientation serves as a frame of reference that organisations use to make sense of the world, while the three filters allow analytical structuring of these sensemaking processes and offer a means to determine the ideological distance between an organisation's orientation and the corresponding practices. In the following, the three organisational identity orientations, in relation to the interpretive filters, are discussed in detail.

Individualistic Organisational Identity Orientation

The first organisational identity orientation—*individualistic*—emphasizes a strong motivation to promote the

Table 1 Relationships between dominant identity orientations, interpretive filters, and ideological distances

		Organizational identity orientation of acquired organization		
		Individualistic	Relational	Collectivistic
OIO of acquiring organization	Ideological distances			
	Individualistic	Meaningfulness: Low	Meaningfulness: Moderate	Meaningfulness: High
		Valuability: Low	Valuability: Moderate	Valuability: High
		Appropriateness: Low	Appropriateness: Moderate	Appropriateness: Moderate
	Relational	<i>not applicable</i>	Meaningfulness: Low	Meaningfulness: High
			Valuability: Low	Valuability: Moderate
			Appropriateness: Low	Appropriateness: Moderate
	Collectivistic	<i>not applicable</i>	<i>not applicable</i>	Meaningfulness: Low
				Valuability: Low
				Appropriateness: Low

organisations’ own welfare, namely to maximize profits or gain market share (e.g. by means of increasing technical efficiency). It assumes an organisational self-conception as a sole entity, which is atomized and distinct from others, for instance being “the top performer in the industry” (Brickson 2005, p. 577). Individualistic organisations tend to forge relationships based on instrumentality and seek relationships with others to enhance their own goals (Brickson 2007). With regard to MNCs and socially oriented enterprises, evidence suggests that the latter are, by definition, very unlikely dominated by an individualistic orientation: This is because their *raison d’être* is not to maximize individual welfare or be, first and foremost, the best among their group of peers. Rather, while they are profit-oriented, socially oriented enterprises are primarily created to solve social problems, either by benefitting some other party (relational) or larger cause (collectivistic), as we have exemplified with the cases cited above (see Fauchart and Gruber 2011; Nazarkina 2012; Thompson and Doherty 2006). While socially oriented enterprises might employ particular *means* (e.g. commercial activity in order to generate profits) that may reflect an individualistic orientation, the latter are subordinate to the achievement of higher *ends* by supporting a relational or collectivistic social mission (Pache and Santos 2013; Young 2001). More broadly, we suggest that organisations with high CSR credentials and a portfolio of CSR-related practices which are “worth being bought” are unlikely dominated by an individualistic identity orientation, but rather either by a relational or collectivistic one, which we will explain in detail below.

In contrast, large corporations whose legal point of reference is the shareholder, being especially apparent for contemporary MNCs, tend to be dominated either by an individualistic or, as we will argue below, by a relational identity orientation (Brickson 2005). Individualistic MNCs are more likely to consider buying CSR, or the acquisition of a socially oriented enterprise as a specific case, as a means to enhance profitability. This implies that CSR-

related practices are only adopted under the condition that they are financially beneficial; in other words there is a business case of CSR. Consequently, while promoting social or environmental responsibility might be an end in itself for a socially oriented enterprise, an individualistic MNC would reverse these priorities and view these issues under the condition that they contribute to meeting its individualistic ends (such as enhancing competitiveness) (see Young 2001). Evidence from the respective CSR programmes suggests that the acquirer of The Body Shop, L’Oréal, as well as the acquirer of Tom’s of Maine, Colgate-Palmolive, exemplify individualistic MNCs that view CSR rather narrowly as a means to enhance competitiveness and related self-oriented goals (Mirvis 2008; Waddock 2008). For example, the L’Oréal Spirit that “sets out the commitment made by L’Oréal, its senior management and all its employees to act ethically and responsibly” has a strong individualistic tone when emphasizing that the company’s “mission is to help men and women around the world (...) express their individual personalities to the full. This is what gives meaning and value to our business” (L’Oréal 2013).

In relation to the three interpretive filters, we suggest that individualistic organisations, viewing and interpreting the world through an individualistic lens, perceive as meaningful CSR-related practices that do not require a shift from self-centred norms and routines, avoid strong relationships with others, and stay clear of promoting a collective, not self-serving, agenda. For example, this would apply to practices that contribute to employee empowerment and thus enhanced self-esteem, being individualistic objectives (see Brickson 2007). Valuable in an individualistic sense means that practices, which maximize individual wealth, are at the same time considered to maximize overall wealth and are thus ethically superior. In other words, following the Friedmanian doctrine of “the business of business is business”, the practice is considered to reflect ethically adequate behaviour (Friedman 1970). CSR-related practices are considered appropriate, if they

do not compromise the organisational objective to maximize profits. For example, this would apply to CSR-related practices that enhance environmental efficiency and save resources while simultaneously saving on costs.

Relational Organisational Identity Orientation

The second organisational identity orientation—*relational*—emphasizes the wellbeing of internal or external stakeholders, such as employees or local communities, and includes a strong motivation to establish meaningful relationships with these stakeholders (Brickson 2005). The relational identity orientation “corresponds with a self-conception of the organisation as a dyadic inter-entity relationship partner possessing particularized trust-based bonds with specific stakeholders” (Brickson 2007, p. 865). As opposed to the individualistic identity orientation, which tends to view relationships as a means to reach other financially motivated objectives, relational organisations view relationships with others largely as ends in themselves. Their self-view, as interconnected to stakeholders, produces a genuine desire to understand and benefit particular individual stakeholders or groups of stakeholders.

Evidence suggests that the relational orientation can both characterize MNCs and socially oriented enterprises as exemplars of organisations with high CSR credentials (Brickson 2005, 2007; Freeman et al. 2004; Thompson and Doherty 2006). For instance, an increasing number of MNCs consider relational objectives as a fundamental driver, particularly in their CSR-related behaviour (Freeman et al. 2004). As part of their maturing CSR programme and reflected in overarching commitments to developing stable stakeholder relationships, many MNCs have begun to include stakeholders in decision-making processes and have paid more attention to their needs (such as employee wellbeing or promoting the welfare of local communities)—behaviour that is better characterized as relational rather than individualistic (Basu and Palazzo 2008). Freeman et al. (2004, p. 364), for instance, suggested that while MNCs such as Google or Lincoln Electric “value their shareholders and profitability, none of them make profitability the fundamental driver of what they do”. MNCs that have actually acquired a socially oriented enterprise, such as Danone or Unilever, also reflect a relational stakeholder-oriented stance on CSR (Austin and Leonard 2008; Mirvis 2008; Waddock 2008). For example, Unilever’s “Corporate Purpose states that to succeed requires the highest standards of corporate behaviour towards everyone we work with, the communities we touch, and the environment on which we have an impact” (Unilever 2013).

The relational identity orientation also characterizes a significant proportion of socially oriented enterprises (Brickson 2007; Thompson and Doherty 2006). Their

explicit purpose oftentimes is to address social problems of self-selected and underprivileged, or disadvantaged, stakeholders (Austin and Leonard 2008). Thus, the establishment of intense and lasting relationships with these stakeholders is a central organisational objective that does *not necessarily* have to coincide with increased profitability or with the enhancement of broader societal wellbeing. For example, Tom’s of Maine and Stonyfield Farm, two US-based socially oriented enterprises, have developed various procedures to address the needs of stakeholders with whom the company has direct relationships. Importantly, these companies do not treat such relationships as a means to increase their profits or other self-oriented goals. Rather, their relational aim is to build long-term relationships with employees, and for instance pay higher-than-average wages (Austin and Leonard 2008; Veleva 2003). Stonyfield Farm, for instance, pays a price-premium to its farmers, not only to source organic dairy products, but also to distribute earnings more equally among stakeholders (Mirvis 2008; Thompson and Doherty 2006).

Regarding the three interpretive filters, we suggest that relational organisations perceive CSR-related practices as meaningful where continuous interaction with other stakeholders represents a behavioural routine. This includes the routine of involving workers in the decision-making processes, or making environmental impact assessments before designing new procedures. Valuable, in a relational sense, means that practices which focus on the wellbeing of a particular party and its lasting relationship with that party are considered ethically superior. For example, this applies to CSR-related practices of establishing codes of ethics that address particular needs of stakeholders, such as employees or local communities. CSR-related practices are considered appropriate if they do not compromise the organisational objective to have meaningful relationships with others. For example, this would apply to CSR-related practices of promoting health and safety measures and paying higher wages to workers in supplier factories in order to build trust.

Collectivistic Organisational Identity Orientation

The third organisational identity orientation—*collectivistic*—emphasizes the protection and promotion of overall societal welfare and a strong motivation to contribute to the wider community. Intrinsic values and principles, such as giving explicit attention to socially responsible business conduct for its own sake, are imperative (Brickson 2005). The organisational self-conception is that of a member of a larger group (i.e. society, the natural environment) with ties to all other stakeholders in that group. This type of organisation is focused on protecting and fostering broader societal welfare without targeting a particular community,

for instance by “promoting the ecological sustainability of the earth” (Brickson 2005, p. 577). Collectivistic organisations tend to forge external and internal stakeholder relationships that are based on a common purpose, but like individualistic organisations view relationships as a means to an end. However, the commonly held agenda is focused on the wellbeing of a larger whole and is therefore in significant opposition to the self-interested and narrower objectives of individualistic organisations (Brickson 2007).

Even though some MNCs might show specific elements that reflect a collectivistic orientation, this orientation unlikely dominates contemporary MNCs (see Brickson 2005). In contrast, evidence suggests that the collectivistic organisational identity orientation is strongly reflected in a significant portion of socially oriented enterprises (Nazarkina 2012; Thompson and Doherty 2006). For instance, both The Body Shop and ice-cream manufacturer Ben & Jerry’s exemplify a strong collectivistic orientation (Austin and Leonard 2008). Ben & Jerry’s mission statement highlights their objective to work for the betterment of society in general: “To operate the company in a way that actively recognizes the central role that business plays in society by initiating innovative ways to improve the quality of life locally, nationally, and internationally” (Ben and Jerry’s 2014). Moreover, Ben and Jerry’s regularly supports wider societal concerns such as climate change and joins campaigns of other, indirectly, related stakeholders that have a common cause (Mirvis 2008). Young (2001, p. 153, emphasis added) refers to these two examples stating that “[s]uch enterprises...*constrain* their level of profit making to *accommodate* social criteria such as environmental conservation or social justice”.

Regarding the three interpretive filters, we suggest that collectivistic organisations perceive CSR-related practices that follow a commonly held collective agenda as meaningful. For example, this would apply to CSR-related practices such as promoting initiatives that raise environmental awareness in society. Valuable in a collectivistic sense means that practices that are considered to promote collective wealth or advance social change are ethically superior. For example, this applies to CSR-related practices of developing codes of ethics that address broader societal goals. CSR-related practices are considered appropriate if they contribute to the organisational objective to maximize collective welfare. For example, this would apply to CSR-related practices of mitigating climate change or becoming politically active to support human rights.

Dominant Identity Orientations and Ideological Distance

In line with our linkage to the institutional theory and practice adoption literature, we draw on a social actor

perspective to organisational identity, which assumes that identity claims are relatively stable and resistant to change, and they “tend to change rarely and never easily” (Ravasi and Schultz 2006, p. 434). Based on this perspective, Ravasi and Schultz (2006, p. 434) summarized “identity claims are organisational self-definitions proposed by organisational leaders, providing members with a consistent and legitimate narrative to construct a collective sense of self”. Based on this stream of literature and the work of Brewer and Gardner (1996), which has been extended by Brickson (2005), we assume that while most organisations carry elements of all three orientations in them, they more likely than not have *one* dominant identity orientation: MNCs are most likely either individualistic or relational; and socially oriented enterprises are most likely either relational or collectivistic (for a related argument on dominant motivations for environmental responsibility, see Bansal and Roth 2000). With the term *dominant* we mean that, for instance, individualistic motives are most salient in the self-definition of a particular organisation. They can be explicitly formulated in mission and vision statements that are commonly found on corporate websites, shared company values, public commitments and rules, or implicitly in informal organisational routines and norms, which are however more difficult to detect for external observers (see Brickson 2007).

While motives reflecting the other two orientations may also be present, for instance in different divisions or subsidiaries of the organisation, they are however relatively underemphasized by that organisation and not part of the “official” language that is for instance reflected in the company’s mission statement or in speeches delivered by the CEO. Such focus on one dominant orientation is important to build a typology of organisational identity orientation that allows for predictions on what type of practice an organisation will most likely consider meaningful, appropriate, and valuable. Nevertheless, as we will discuss below, the typology which we develop provides an analytical instrument to also empirically research about practice adoption scenarios in cases where hybrid or multiple identity orientations reside within one organisation.

Based on the underlying assumptions in relation to the three basic identity orientations that we have illustrated above, we assume that the ideological distance between an individualistic and relational orientation (both possible for MNCs), and relational and collectivistic orientation (both possible for socially oriented enterprises), respectively, is smaller than that of an individualistic and collectivistic orientation (Brickson 2005, 2007). More specifically, an organisation dominated by the individualistic orientation would build its preferences and interpret what is considered a *meaningful*, *valuable*, and *appropriate* practice in a significantly different way than a collectivistic organisation.

We assume that the relational identity orientation represents, compared to the collective one, a *narrower* perspective on what is socially desirable, as it is determined by a smaller set of directly related stakeholders. The motivation of relational organisations is not building a holistic vision of a better world, but rather pragmatic stakeholder management to address specific needs. The collectivistic identity orientation thus represents a *broader* perspective on what is socially desirable, determined by the perception of society as a whole, rather than by specific stakeholders. Table 2 summarizes the key CSR-related features of the three organisational identity orientations.

Connecting Organisational Identity Orientations and Practice Adoption

We have argued that each of the three different identity orientations implies a particular set of practices, values, and objectives that organisations prefer when they make adoption decisions. Based on the assumptions illustrated above, we develop a typology that allows for predictions of the outcomes of buying CSR, that is, why an MNC that has acquired a socially oriented enterprise is likely to show a specific adoption pattern of CSR-related practices. Based on our classification of the dominant identity orientations in MNCs and socially oriented enterprises, we depict four possible acquisition scenarios: (1) a relational MNC acquires a relational socially oriented enterprise, which will lead to *substantial adoption*; (2) an individualistic MNC acquires a relational socially oriented enterprise, which will lead to *selective adoption*; (3) a relational MNC acquires a collectivistic socially oriented enterprise, which will also lead to *selective adoption*; and (4) an individualistic MNC acquires a collectivistic socially oriented enterprise, which will lead to *symbolic adoption*.

By *substantial adoption*, we refer to the purposeful adoption of CSR-related practices across the entire span of an organisation's structures and business processes, such as procurement, production, sales, marketing, or supply chain management. This kind of adoption is the result of low ideological distance between the identity orientations of the acquiring and the acquired organisation, exemplified by the case of Danone and Stonyfield. *Selective adoption* can occur

after two different combinations of identity orientations (see above) and implies the purposeful implementation of a limited number of practices in some CSR-related business processes, or issues that are selected from a range of alternatives. For instance, an MNC chooses to adopt anti-corruption procedures but not environmental ones. Similarly, environmental practices can be selectively adopted in some functional areas, such as those associated with more intense societal pressure, but not in others. We argue that selective adoption can be explained by moderate ideological distance between the acquiring and the acquired firm, exemplified by the case of Unilever and Ben and Jerry's and Colgate's takeover of Tom's of Maine, respectively. Finally, with *symbolic adoption* we refer to situations of decoupling where an MNC pretends, to external observers, to have adopted CSR-related practices from the socially oriented enterprise, but internally has not implemented corresponding practices. In as such, the MNC aims to signal compliance towards societal pressures while hiding nonconformity (see Oliver 1991). This last case occurs when the ideological distance between the organisational identity orientations of the acquiring and the acquired is too high to allow for a transfer of CSR practices and competences, as exemplified by the case of L'Oréal and The Body Shop. Figure 1 provides an upfront illustration of the possible adoption patterns.

In each scenario, the match of the two dominant identity orientations explains to what extent the MNC adopts CSR-related practices from the socially oriented enterprise (for instance their stakeholder management scheme, their supply chain or environmental policy, as well as other more informal ways of organising CSR). To determine this match, the acquiring organisation observes the acquired organisation's practices, and their underlying values and objectives, with those prevailing in their organisation. In other words, the interpretive filters determine to what extent the values and views that represent a meaningful, valuable, and appropriate way to organise are similar or different to each other (see Glynn 2000; Pache and Santos 2010). Preferences that lead to substantial, selective, or symbolic adoption thus depend on the degree of alignment and ideological fit with the MNC's existing portfolio of practices (Austin and Leonard 2008).

It is important to note here that the different ideal-type adoption scenarios illustrated in Fig. 1 (see above)

Table 2 Characteristics of the three organisational identity orientations

	Individualistic CSR	Relational CSR	Collectivistic CSR
MNC	Profit-maximization; instrumental, "business-case" approach to CSR	Stakeholder-oriented approach to CSR; balanced distribution of profits	Not applicable
Socially oriented enterprise	Not applicable	Concern for specific problems of selected stakeholders	Concern for society as a larger whole; target global problems

	<i>Relational socially oriented enterprise</i>	<i>Collectivistic socially oriented enterprise</i>
<i>Relational MNC</i>	Scenario one: <i>Substantial Adoption</i>	Scenario three: <i>Selective Adoption</i>
<i>Individualistic MNC</i>	Scenario two: <i>Selective Adoption</i>	Scenario four: <i>Symbolic Adoption</i>

Fig. 1 Identity orientations and four ideal scenarios of practice adoption

represent an analytical simplification of the variety of identity-driven interpretative processes that occur inside organisations. Thus, as any ideal-type, they shall be regarded more as abstract analytical categories which can help identifying distinctive patterns of practice adoption, rather than as faithful representations of empirical instances that can be more fuzzy and nuanced. Nevertheless, the typology presented here shows the benefits of a more systematic and comprehensive approach to conceptualizing identity orientation as an important determinant of organisational practice adoption, allowing for future research on how and when these different idealized scenarios of practice adoption materialize in specific empirical instances. Below, we illustrate the scenarios of substantial, selective, and symbolic adoption in detail.

Below, we first discuss what we refer to as scenario one (relational-relational), leading to substantial adoption. Second, we discuss scenario two where an individualistic MNC acquires a relational socially oriented enterprise, leading to selective adoption. Third, we discuss scenario three where a relational MNC acquires a collectivistic socially oriented enterprise, leading to selective adoption. For the latter two scenarios, we will argue why it is probable that both of these constellations lead to selective adoption of practices by the MNC, while we emphasize respective differences between both cases. Fourth, we discuss scenario four (individualistic–collectivistic), leading to *symbolic adoption*.

Scenario One: Substantial Adoption

Substantial adoption is most likely to occur if an MNC dominated by the relational identity orientation acquires a socially oriented enterprise that is also dominated by the relational identity orientation. This can be explained by high levels of alignment between the dominant identity orientations of the two organisations and low ideological distance. We suggest that this constellation leads the MNC to consider the CSR-related practices of the socially

oriented enterprise as an adequate way to develop their own CSR agenda and an opportunity to take advantage of their existing know-how in managing CSR. Therefore, we predict that the MNC will comprehensively adopt and implement a substantial amount of socially responsible business practices, processes, or management schemes from the acquired unit to its own operations. Our arguments are reflected in the interpretive filters (Table 3).

The acquisition of Stonyfield by Danone illustrates this scenario. Mirvis (2008, p. 112) has coined this an “additive acquisition, where teams from the two companies worked together to combine the ‘best of both’ in areas of sourcing and product development”. As Austin and Leonard (2008, p. 92) reported, Danone and Stonyfield “(...) shared the same vision (...) and that’s the reason why it [was] working”. For instance, Stonyfield was able to convince Danone to address the needs of local stakeholders around one of their production plants by installing pollution-preventing production techniques, even though they were more expensive (Austin and Leonard 2008). In many cases, Stonyfield’s innovations have been disseminated into Danone, and the company has adopted a substantial amount of CSR-related practices after the acquisition. Accordingly, while Danone had a strong desire to look at Stonyfield “in terms of new ideas, to understand this organic planet” (Austin and Leonard 2008, p. 82), the acquisition resulted in a substantial knowledge transfer from the acquired to the acquirer that has changed the way Danone is doing business. For instance, Danone adopted Stonyfield’s procedures in how they managed supplier and local community relations, in order to enhance their existing CSR agenda (Mirvis 2008). We conclude that if an MNC acquires a socially oriented enterprise and both have a dominant relational identity orientation, coupled with low ideological distance and high agreement about the meaningfulness, value, and appropriateness of the socially oriented enterprise’s CSR-related practices, substantial adoption by the MNC would be the most likely outcome.

Scenario Two: Selective Adoption (Individualistic–Relational)

Selective adoption occurs if there is moderate ideological distance between the dominant identity orientations of the two organisations. The MNC will consider the practices of the acquired firm only as a partially adequate way of doing business and engage in selectively adopting and implementing some socially responsible business practices, processes, or management schemes from the acquired unit to their own operations. In the second scenario, an individualistic MNC acquires a relational socially oriented enterprise. As we have argued, individualistic MNCs are more likely to emphasize the strategic value of CSR in order to increase their overall

Table 3 Substantial adoption

Substantial adoption: relational MNC acquires relational socially oriented enterprise

<i>Meaningful</i> Does the practice fit into the acquiring organisation's shared system of norms and routines?	Low ideological distance, because relational practices of the social enterprise have a highly compatible system of norms and routines with those existing and taken-for-granted in the MNC. For example, communication and striving for consensus with stakeholders about CSR-related behaviour represents an accepted way of organising and planning work in both organisations.
<i>Valuable</i> Does the practice fit into the acquiring organisation's shared values of morally adequate behaviour?	Low ideological distance, because relational practices of the social enterprise reflect highly compatible values and are morally adequate for the MNC. For example, the idea of establishing relationships with and benefitting stakeholders for its own sake exists in both organisations, such as paying higher (e.g. fair trade) wages to factory workers.
<i>Appropriate</i> Does the practice contribute to reaching the acquiring organisation's objectives?	Low ideological distance, because relational practices of social enterprise are highly compatible with existing relational objectives of the MNCs. For example, CSR-related practices of the social enterprises are aimed at establishing meaningful relationships with stakeholders and therefore correspond to the MNCs own objectives.

competitiveness and profitability (Vilanova et al. 2009). Relational socially oriented enterprises, in contrast, are characterized by strong ties to particular stakeholders and seek to solve these stakeholders' specific social needs.

Thus, following the acquisition, the MNC would tend to consider only those CSR-related practices that have a visible impact on the profitability and competitiveness of the organisation as adequate for adoption. For instance, while a relational socially oriented enterprise is intrinsically motivated to address stakeholders' needs by upholding intense and lasting relationships, the individualistic MNC would consider these relations as means to achieve higher profitability. Such blending between individualistic and relational objectives is not new. CSR scholars have framed this compromise introducing the doctrine of the so-called "win-win" logic of shared value that emphasizes the link between social and financial performance in relation to CSR (Devinney 2009). According to this perspective, increasing the scope of CSR by giving more explicit attention to stakeholders' needs does not compromise the overarching profit-maximization objective, but may even enhance it (Orlitzky 2011). CSR-related practices such as promoting environmental responsibility by saving resources, or fostering employee health and safety at the workplace, are considered to benefit particular stakeholders, while at the same time increasing overall profitability, at least in the medium and long term. Collectively, many studies have emphasized the business case for CSR (Devinney 2009; Schreck 2011). Even though a clear relationship between CSR and financial performance remains empirically contested (Garcia-Castro et al. 2010; Pelozo and Shang 2011), actors may nevertheless think that adopting more socially responsible business practices will pay off in the long run (Orlitzky 2011). Accordingly, the

individualistic MNC would adopt those CSR-related practices where it believes in the existence of a win-win scenario. In contrast, where the MNC is not convinced that a win-win scenario exists or can be created it will choose not to adopt the practice, or only do so symbolically. For example, the MNC would dismiss the socially oriented enterprise's practice of allocating an overly generous proportion of profits to projects that promote living conditions of stakeholders in developing countries that do not clearly show an instrumental benefit to the company. Our arguments are reflected in the interpretive filters as follows (Table 4).

The acquisition of Tom's of Maine by Colgate illustrates this scenario. Austin and Leonard (2008) reported that Colgate, reflecting an individualistic organisational identity orientation, considered the acquisition as a learning opportunity, used to deepen its knowledge of the naturals segment. Eventually, Colgate adopted some of this know-how from Tom's in order to extend its CSR-related practices in relation to other selected products in its existing portfolio. However, Tom's of Maine had considerably less influence on Colgate's CSR agenda than was the case in the Stonyfield-Danone acquisition (Austin and Leonard 2008; Mirvis 2008). Mirvis (2008, p. 113) suggested that while Danone had a reputation and track record of CSR, the Colgate-Tom's of Maine acquisition represents a case where "the acquired firm has strong CSR credentials and the parent does not". He argues that while a certain alignment of values allowed the companies to co-exist and led to some social technology spillover, the ideological distance remained at a level that caused only selective, rather than substantial adoption. Waddock (2008) noted in this regard "Tom Chappell is quoted as saying 'Doing good is at the centre for the business enterprise' for Tom's

Table 4 Selective adoption individualistic-relational

Selective adoption: individualistic MNC acquires relational socially oriented enterprise

<i>Meaningful</i> Does the practice fit into the acquiring organisation’s shared system of norms and routines?	Moderate ideological distance, because relational practices of the social enterprise are only partially compatible with the shared system of norms and routines reflected in the individualistic practices of the MNC. For example, having close relationships with stakeholders or having CSR-related practices that benefit particular stakeholders is a principally accepted practice in the MNC, if it follows an instrumental objective.
<i>Valuable</i> Does the practice fit into the acquiring organisation’s shared values of morally adequate behaviour?	Moderate to high ideological distance, because despite moderately compatible means of CSR-related practices, the underlying objectives are different. For example, the MNC does not see the intrinsic value of fostering stakeholder relationships as an end in itself, but only as a means to achieve self-interested goals.
<i>Appropriate</i> Does the practice contribute to reaching the acquiring organisation’s objectives?	Moderate to low ideological distance, because practices that are compatible with a win–win scenario are appropriate to be adopted by the MNC, even though they may have a different ‘end’. For example, if the practice of promoting employee health and safety in the social enterprise is believed to increase overall profitability, the MNC will most likely adopt this practice.

of Maine”. Referring to the selective adoption scenario Waddock (2008, p. 106) added, “the centrality of the social mission to the social icons is quite foreign to the (profit-driven) mission of their new parents”.

We conclude that if an individualistic MNC acquires a relational socially oriented enterprise, which results in moderate ideological distance and partial agreement about the meaningfulness, value, and appropriateness of the socially oriented enterprise’s CSR-related practices, selective adoption by the MNC will be the most likely outcome.

Scenario Three: Selective Adoption (Relational–Collectivistic)

In the third scenario, a relational MNC acquires a collectivistic socially oriented enterprise. As we have argued, relational MNCs are characterized by a stakeholder-oriented stance on CSR and would most likely emphasize the intrinsic value of comprehensively benefitting their stakeholders via specific CSR-related practices such as promoting the labour rights of factory workers’ of their suppliers. Collectivistic socially oriented enterprises, in contrast, are characterized by the objective to benefit the larger whole, such as ecological welfare or human development, and, as we have argued, an even broader conception of social responsibility than relational organisations. Following the acquisition, the MNC would be more likely to consider those CSR-related business practices that support their own relational objectives as adequate to adopt. For instance, a collectivistic socially oriented enterprise would see itself promoting a holistic vision of a better world, rather than just addressing limited

and particular needs of specific stakeholders. In contrast, a relational MNC would consider giving meaningful attention to stakeholders as an adequate and fundamental pillar of its approach to CSR. The MNC would be more likely to find a socially oriented enterprise’s collectivistic scope of responsibility as too broad and therefore only partially adequate in contributing to their relational objectives.

We propose that this scenario reflects a partial overlap of interests and would therefore lead to a selective adoption of CSR-related practices. Selective because some practices from the socially oriented enterprise are too broad in their objectives to promote overall societal welfare, making it difficult for the MNC to establish clear benefits for particular stakeholders and thus a reason to adopt these practices. For example, a collectivistic socially oriented enterprise’s objective might be to benefit the ecological welfare of the earth in all processes and products, without being contingent on clear instrumental benefits or aimed at promoting particular stakeholder relationships. However, even a relational MNC would be unlikely to adopt such practices if they were not sufficiently focused on specific stakeholders and not in line with their relational objective of benefitting selected others. Though, a relational MNC would adopt environmentally friendly practices that have been developed by the socially oriented enterprise to help mitigating climate change, given that it can see a clear benefit to particular needs of stakeholders such as environmentally conscious consumers or NGOs that have criticized the MNC. Our arguments are reflected in the interpretive filters as follows (see Table 5).

The acquisition of Ben and Jerry’s by Unilever illustrates this scenario. Before the adoption, Unilever already had “CSR credentials” and an array of stakeholder-

Table 5 Selective adoption relational-collectivistic

Selective adoption: relational MNC acquires collectivistic socially oriented enterprise

<i>Meaningful</i> Does the practice fit into the acquiring organisation's shared system of norms and routines?	High ideological distance, because relational practices are based on meaningful relationships with others, while collectivistic practices do not place high emphasis on relationships, but on reaching broader objectives. For example, the practice of the socially oriented enterprise to make contributions to political causes that are unrelated to the core business operations would be perceived as meaningless by the MNC.
<i>Valuable</i> Does the practice fit into the acquiring organisation's shared values of morally adequate behaviour?	Moderate ideological distance, because the MNC considers practices as not valuable if they do not contribute to building better relationships with stakeholders or benefitting a particular group of stakeholders, such as employees or local communities. For example, the collectivistic socially oriented enterprise may have charity-related practices in place that broadly promote living conditions of families in developing countries; the relational MNC would only partially adopt those practices where it can see a clear advantage for some of its direct stakeholders, such as factory workers and their families.
<i>Appropriate</i> Does the practice contribute to reaching the acquiring organisation's objectives?	Moderate ideological distance, because the very broad scope of the collectivistic practices of the socially oriented enterprise is only partially appropriate with the more focused scope of the relational practices of the MNC and the objective to establish relationships with stakeholders. For example, the MNC would consider practices where a benefit to a specific party or a direct improvement of a relationship to a specific stakeholder cannot be established as not appropriate to reach its objectives, in contrast to those where it perceives a mutual benefit for a stakeholder and society as a whole.

oriented practices in place and thus represented a relational orientation that was, due to lower ideological distance, more receptive than an individualistic orientation to collectivistic practices (see Mirvis 2008). Austin and Leonard (2008, p. 81) reported that “Ben and Jerry’s brought a deep sense of values-led decision-making and progressive vision that would complement and push Unilever into new areas of social, environmental, and economic commitment”. In general, because Unilever already had a Code of Ethics and a record of making social contributions to the communities where it operated, “there was a basis of discussion and some commonality on the subject of CSR and Ben & Jerry’s was considered a specialist in the increasingly important area of CSR” (Austin and Leonard 2008, p. 92). Thus, Unilever has been learning how to manage the social dimension of its operations from Ben and Jerry’s, particularly in Europe, and has been applying this new knowledge beyond Ben and Jerry’s activities, including several of Unilever’s own operations. However, the selective character of this scenario is reflected by the fact that, according to Mirvis (2008), although Unilever began asking Ben and Jerry’s for advice on some aspects of socially responsible business practices, it remained deeply sceptical of their political action practices. Ben & Jerry’s continued support of anti-war demonstrations and other collectivistic practices were not considered appropriate with regard to Unilever’s own relational stance. Also, Unilever decided to focus on existing relationships with their most important

stakeholders in Europe (Austin and Leonard 2008). We conclude that if a relational MNC acquires a collectivistic socially oriented enterprise, which results in moderate ideological distance and partial agreement about the meaningfulness, value, and appropriateness of the socially oriented enterprise’s CSR-related practices, selective adoption by the MNC would be the most likely outcome.

Scenario Four: Symbolic Adoption

Symbolic adoption of practices occurs if an individualistic MNC acquires a collectivistic socially oriented enterprise. This can be explained by high ideological distance between the dominant identity orientations of the two organisations. The MNC would consider the practices of the socially oriented enterprise as an inadequate, if not “esoteric”, way of doing business and not engage in seriously adopting and implementing CSR-related business practices, processes, or management schemes from the acquired unit to their own operations. In other words, it is likely that many of the socially responsible practices of the acquired enterprise would be considered as compromising the MNC’s profit-maximization objective.

This constellation confronts individualistic MNCs with a fundamental dilemma. They are facing the same societal pressures as relational MNCs to become (or at least appear to be) more socially responsible and therefore probably made the initial decision to acquire a socially oriented

enterprise with a congruent product portfolio. However, high ideological distance to the collectivistic socially oriented enterprise withdraws a common ground for substantially adopting CSR-related practices from the acquired unit. Individualistic MNCs, nevertheless, are more likely to consider it necessary for their competitiveness to be perceived as socially responsible by external audiences. In other words, they want to be considered as socially responsible for instrumental reasons, but at the same time their individualistic orientation prohibits them to substantially, or at least selectively, adopt collectivistic socially responsible practices. In response, these MNCs are more likely inclined to engage in symbolic adoption of practices, which results from a belief that even though a certain practice is not meaningful, valuable, or appropriate, there is a strong pressure to adopt the practice stemming from the institutional environment. Symbolic adoption refers to organisations’ reactions to exogenous institutional pressures by *pretending* to adopt certain practices, which are considered as more socially acceptable (Meyer and Rowan 1977). However, in reality appearance is kept separate, in other words decoupled, from actual and ongoing organisational practices, in particular if certain socially responsible business practices contradict internal instrumental objectives such as efficiency requirements (Oliver 1991).

In the realm of CSR, evidence shows that many MNCs symbolically signal a high social responsibility by means of extensive CSR communication or public commitments, for instance by highlighting their commitments to save resources or uphold labour standards via participation in various environmental and social initiatives (e.g.

Cornelissen 2014; Laufer 2003; Walker and Wan 2012). In the case of buying CSR, the social mission and responsible image (e.g. to save the planet; to support the fair trade movement, etc.) of the acquired collectivistic socially oriented enterprise may be featured overly prominently in the product portfolio of the acquiring MNC and thus become disproportionately projected onto the MNC’s overall image. At the same time however, unchanged and potentially harmful operational practices are maintained. In this regard, it has been argued that mere appearance, rather than actual conformity between appearance and practice, is often presumed to be sufficient for the attainment of societal acceptance (Glynn and Abzug 1998; Oliver 1991). Programmes, in particular commitments related to social and environmental responsibility, that have a collectivistic nature are thus potentially common candidates for decoupling in individualistic MNCs that follow an instrumental logic of CSR (MacLean and Behnam 2010). Empirical evidence gathered by Fryzel and Seppala (2014) among Polish firms supports our argument, as these authors show that individualistic firms are more likely perceived as exhibiting CSR practices that are not considered serious or genuine. In contrast, it is suggested that relational or collectivistic firms are more likely to take their CSR engagement seriously. Our arguments are reflected in the interpretive filters as follows (see Table 6).

The case of L’Oréal’s acquisition of The Body Shop illustrates the symbolic adoption scenario. As Austin and Leonard (2008) argued, the acquisition did not move L’Oréal’s product lines and brands in new directions with regard to CSR (see also Devinney 2009). However, while

Table 6 Symbolic adoption individualistic–collectivistic

Symbolic adoption: individualistic MNC acquires collectivistic socially oriented enterprise

<i>Meaningful</i> Does the practice fit into the acquiring organisation’s shared system of norms and routines?	High ideological distance, because the collectivistic practices of the socially oriented enterprise have a highly incompatible system of norms and routines with the individualistic ones of the MNC. For example, CSR-related practices of the collectivistic socially oriented enterprise imply paying attention to the promotion of broader societal welfare. This would be considered meaningless by the MNC, because it is hardly possible to derive a direct benefit for the MNC that would contribute to its self-interested behaviour.
<i>Valuable</i> Does the practice fit into the acquiring organisation’s shared values of morally adequate behaviour?	High ideological distance, because the individualistic values of the MNC fundamentally contradict the collectivistic values of the socially oriented enterprise. For example, CSR-related practices of the socially oriented enterprise that benefit some completely unrelated party are not considered valuable by an individualistic MNC, which regards self-interest to be most beneficial and thus morally appropriate to maximize overall welfare.
<i>Appropriate</i> Does the practice contribute to reaching the acquiring organisation’s objectives?	Moderate ideological distance, because collectivistic practices from the socially oriented enterprise can be instrumentalised to build a socially responsible facade, but remain decoupled from actual individualistic practices. For example, mission statements or CSR-related commitments from the socially oriented enterprise can be transferred to the MNC’s CSR agenda, but remain at a superficial level without corresponding implementation.

L'Oréal was “pitching sustainable development” (Mirvis 2008, p. 114) and introduced a few new philanthropic campaigns, it has not, to any great extent, changed its offerings, advertising, or animal testing policies (Balmer et al. 2007). Indeed, the topic of animal testing exemplifies the high ideological distance between these two companies. On the one hand, L'Oréal did not deny its existing practices of testing cosmetics on animals as a means to retain the company's competitiveness, while on the other hand, The Body Shop and its founder Anita Roddick had been rallying against that practice since the company's foundation (Purkayastha and Fernando 2007). Indeed, Balmer et al. (2007) reported that a “schizophrenic” L'Oréal (see Devinney 2009, p. 45) has launched extensive PR campaigns to silence critical animal rights groups that were sceptical of its continuous animal testing policies. At the same time, the company admitted that it had no plans to adopt CSR-related practices from the Body Shop to its existing operations. We conclude that if an individualistic MNC acquires a collectivistic socially oriented enterprise, which results in high ideological distance and low agreement about the meaningfulness, value, and appropriateness of the socially oriented enterprise's CSR-related practices, symbolic adoption by the MNC will be the most likely outcome.

Discussion and Theoretical Implications

In this paper, we have examined the phenomenon of buying CSR and illustrated this with empirical cases where large MNCs acquire small socially oriented enterprises. Based on this evidence, we have developed a conceptual framework that predicts how the acquiring firms adopt CSR-related practices. Our typology conceptualizes how differences in the dominating organisational identity orientations of the involved firms lead to differences in ideological distances that impact the adoption of CSR-related organisational practices. In connecting the organisational identity orientation framework with the literature on practice adoption in the context of CSR, we expand the groundwork by Brickson (2005, 2007) that has focused on relationships with external stakeholders. Here, we have argued that organisational identity orientation is an important but yet under-theorized antecedent that can explain *why* organisations decide to adopt CSR practices differently. In developing this line of argument, we offer a theoretically grounded set of explanations to the empirical question of why MNCs may not only take over socially oriented enterprises, but also whether and how they subsequently adopt socially responsible practices from such targets. In what follows, we discuss the theoretical implications of our framework and describe its broader applicability to empirical contexts of buying CSR and practice adoption.

Implications for Understanding Variation in CSR Implementation

We contribute to the CSR literature and in particular its increasing focus on the organisational implementation of CSR-related practices. While previous studies have comprehensively discussed the content and epistemological nature of CSR (e.g. Scherer and Palazzo 2007), and why CSR is or should be done (e.g. Garriga and Melé 2004), attention has been shifting towards the question how CSR is in fact put into organisational practice (e.g. Baumann-Pauly et al. 2013; Lindgreen et al. 2009; Maon et al. 2009; Rasche et al. 2013; Wickert 2014). However, as yet little attention has been given to explaining what leads to inconsistent “degrees of CSR seriousness” (Aguilera et al. 2007, p. 855). There remains a lack of understanding of the mediating factors at the organisational level of analysis that may explain why CSR is implemented differently, including outcomes such as substantial, selective, or symbolic adoption. In addressing these shortcomings in the literature, our framework helps to better “understand the processes and underlying mechanisms through which actions (...) lead to particular outcomes” (Aguinis and Glavas 2012, p. 953). The operationalization of organisational identity orientation offers an as yet underemphasized perspective to explain different patterns of CSR by addressing the question of why MNCs are more likely to orient their attention in one direction (e.g. symbolic adoption) or another (e.g. substantial or selective adoption).

While we have conceptualized the strategic choice of buying CSR, our typology also helps to explain variation in the adoption of CSR-related practices that stem from other external sources. Our framework can therefore be applied beyond the illustrative context of buying CSR to other contexts where organisations attempt to implement CSR-related practices they have not developed internally. For instance CSR standards, which represent a portfolio of CSR-related practices, such as the United Nations Global Compact (Voegtlin and Pless 2014), or the Equator Principles (Haack et al. 2012), are increasingly adopted by MNCs, but often face severe criticism due to their lack of substance in the implementation of the standards' practices. This could be explained by high ideological distance between individualistic MNCs and the collectivistic nature of many standards, for instance the UN Global Compact. Taking organisational identity orientation into account can thus provide an explanation of why implementation efforts vary or even fail among standard-adopting organisations. For example, focusing on international project finance, the Equator Principles provide very detailed guidelines for financial institutions on how to engage with particular stakeholders that might be affected by their activities, thus reflecting a more relational nature. Evidence suggests that

the way many financial institutions adopt the Equator Principles reflects what we have described as selective adoption (Haack et al. 2012). In contrast, the ten principles of the UN Global Compact are more collectivistic in nature, as they urge MNCs to contribute to wider societal goals such as sustainable development and, for example, to “support and respect the protection of internationally proclaimed human rights” (UN Global Compact 2014). Due to this lack of focus on specific stakeholders, the UN Global Compact has been criticized for only being symbolically adopted by many MNCs, which could be explained by these companies’ dominant individualistic identity orientation (Voegtlin and Pless 2014).

Implications for the Practice Adoption Literature

Our framework also informs recent research on practice adoption where it has been argued that adoption is not a binary phenomenon but rather includes different intermediate forms, such as selective adoption (e.g. Crilly et al. 2012; Pache and Santos 2013). More importantly, our conceptualization of identity orientation as an organisational-level antecedent adds to research that highlights cognitive and ideologically influenced variables that affect practice adoption decisions. In line with our framework, Dobbin et al. (2011) for instance demonstrated the influence of corporate culture on adoption decisions with regard to diversity programmes (which can be subsumed as CSR-related practices), but did not go into detail about the nature of this variable—that is, corporate culture might reflect an individualistic, relational, or collectivistic identity orientation. Similarly, Chin et al. (2013) showed how political ideologies of CEOs (either being liberal or conservative) have consequences on the character of CSR that an organisation exhibits and in doing so provided compelling evidence on the predictive value of such “not so strategic” factors.

Building on these studies, we illustrate how cognitive and values-based factors and the resulting ideological fit may influence adoption decisions, in addition to, or instead of, strategic, cost–benefit based and other rational analytical and exogenously driven considerations. In this regard, while strategic considerations appear to be more helpful in explaining initial acquisition decisions (why did an MNC decide to buy CSR in the first place?), organisational identity orientation provides a framework for explaining cognitive dynamics that unfold *after* such acquisitions take place. In distinguishing between the three organisational identity orientations, our framework conceptualizes why organisations “see what they want to see and hear what they want to hear” (Weick 1979; cited in Chin et al. 2013, p. 199). This also allows to better understand cognitive factors which determine why organisations in the same

institutional field and facing similar external institutional demands may interpret and thus adopt practices differently, rather than isomorphically (see e.g. Greenwood et al. 2011). Ultimately, our framework adds to the practice adoption literature by providing a framework for analysing phenomena subject to institutional research, namely the dynamics within organisations following societal pressures to become more socially responsible (see e.g. Battilana et al. 2009).

Limitations and Implications for Future Research

In our effort to construct a conceptual framework with the necessary parsimony, we illustrated idealized adoption scenarios assuming that organisations have one dominant or commonly shared identity orientation (see Ashforth and Mael 1996). Thus, the adoption scenarios that we have sketched do not fully conform to the complexity of organisational reality because of our deliberate simplification. Rather, ideal types assign a hypothetical meaning that can be used as a yardstick to compare and contrast hypothesized and actual meaning and behaviour (for a similar argument see Thornton and Ocasio 2008), and which can be extended for comparative analysis of related phenomena, such as those proposed above. Given our research interest in the phenomenon of buying CSR, it should be noted that we intentionally downplayed other reasons that might have motivated an MNC to acquire a socially oriented enterprise, such as gaining market share or product portfolio expansion, and which might not imply the assumed intention to adopt CSR-related practices.

Importantly, we acknowledge the existence of hybrid organisational identity orientations that may for instance be better characterized by a mix of two or more of the three basic orientations (see Brickson 2005). The four ideal-type adoption scenarios we proposed therefore need to be scrutinized in future empirical research in order to delineate the boundaries between the different scenarios. Thus, there may be specific adoption scenarios in the case of hybrid identity orientations (e.g. an individualistic-relational MNC acquires a relational-collectivistic socially oriented enterprise) that fall in between the pure scenarios, or can be described as a gradual adoption that develops from one scenario (e.g. selective) towards a supposedly “higher” one (e.g. substantial). Nevertheless, and because of our analytical interest in classifying ideal-type adoption scenarios, we wanted to examine those conditions where one dominant identity orientation in both the acquiring and the acquired organisation is highly salient and thus evokes the most discernible effects (Brickson 2005).

Similarly, not all members of an organisation might share the same identity orientation. In particular, large

organisations tend to be subject to internal struggles over which orientation dominates (Albert and Whetten 1985; Brickson 2005; Pratt and Foreman 2000). In the context of CSR, this may apply to the possibly more socially oriented identity orientation of the CSR-department (relational or even collectivistic), and the more instrumentally oriented identity orientation of functional units such as accounting or finance (individualistic) (see Haack et al. 2012; Wickert and Schaefer 2015). While these differences that reside within a single organisation are important, they can nevertheless be analysed with our typology, as it provides an analytical tool to compare not only different organisations, but also different departments or functional units within a particular organisation. As such, the identity orientation typology helps to better understand inter- as well as intra-organisational differences in CSR implementation, as CSR practices need to infiltrate into different departments and divisions of a company, e.g. the marketing department, the procurement division, or HR.

Future empirical research should thus consider both hybrid organisational identity orientations and intra-organisational conflicts over which orientation dominates as a starting point. This could include a closer investigation of the social dynamics of identity orientations in the adoption scenarios we have outlined. Qualitative studies, for example participant observations and ethnographies, can provide an in-depth description and interpretation in particular on the processes of power relations between actors in the MNCs and in the socially oriented enterprise (see Suddaby and Greenwood 2009). Furthermore, it should be investigated whether the different adoption scenarios are stable over time or rather represent a transitory phenomenon. The scenarios we have proposed are contingent upon the dominant identity orientations of the organisations involved. However, a once symbolically adopted practice may eventually become more substantially implemented because of shifting power relationships among internal actors in the MNC, evoking a subsequent change in the dominant identity orientation (Clark et al. 2010). For instance, an individualistic MNC may have acquired a collectivistic socially oriented enterprise, which, as we have argued, most likely leads to symbolic adoption. However, a change in management in the MNC, such as a new CEO that may emphasize more relational motives, can evoke a change in the dominant identity orientation. Over time, actors in the organisation might begin to reflect a relational identity orientation, which would eventually reduce the ideological distance and lead to selective adoption of practices from the collectivistic socially oriented enterprise. Influences from within the organisation may eventually evoke a shift in the dominant identity orientation leading to an alteration from one of the adoption scenarios to another one.

Conclusion

Buying CSR through the acquisition of socially oriented enterprises is one feasible and cost-effective way for MNCs to integrate CSR-related knowledge and actual practices into their organisation. However, evidence suggests that the comprehensiveness with which MNCs have adopted CSR-related practices differs significantly (Austin and Leonard 2008; Mirvis 2008; Waddock and Graves 2006). To explain this, we have developed a framework based on the concept of organisational identity orientation that allows us to predict how and why acquiring organisations decide to adopt CSR-related practices when “buying” them. In a nutshell, our framework conceptualizes how distance between different identity orientations influences CSR-related adoption decisions, which can be substantial, selective, or symbolic. Our framework makes a contribution to the literature by emphasizing the importance of cultural, and thus “soft” factors in CSR-related practice adoption, as compared to strategic rationales or exogenous determinants influencing adoption patterns. Understanding these dynamics of practice adoption has managerial relevance, as it allows to better understand when and why buying CSR works or not. This may enable MNCs to better manage pre- and post-acquisition decisions of socially oriented enterprises they have bought. Overall, we have attempted to join efforts that seek to develop more integrative conceptual approaches to the study of intra-organisational dynamics that explain variation in the adoption of CSR-related organisational practices.

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