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BIRKBECK COLLEGE

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The Organisational Dynamics of Integrating Corporate Responsibility:
A Sensemaking Approach

PhD

Academic Year: 2020–2021

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28 June 2021

DECLARATION

I declare that the work presented in this thesis is my own.

Blanca Grey

28 June 2021

ABSTRACT

The assumption of a uniform, consistent, and shared understanding of corporate responsibility (CR) that simplifies the task of integrating CR within organisations still dominates most of the literature on CR integration and implementation. This is largely due to the lack of research specifically on the role of non-CR actors in organisational contexts. My qualitative study of CR and non-CR actors in eight large companies based in the UK prompts to rethink the validity of this assumption. Using a sensemaking theoretical lens, I show that as organisations deal with reputational and regulatory pressures, CR teams' position is weak and at risk of becoming redundant when business priorities shift to comply with new regulations. However, when companies are dealing with economic pressures, CR becomes part of the commercial offer whilst CR teams' influence - aided by CR management frameworks - improves and spreads to other functions. This indicates that non-CR functions need more than just normative incentives to appreciate the value of embedding CR. This also suggests that CR management frameworks – illustrated by the CR Index in this study – provide a helpful platform to increase awareness and understanding of responsible business, but if used to simply score and rank companies, may undermine their integration aim. To advance the study of CR integration, I explain how CR teams can better promote and integrate CR under certain conditions and why within different organisational settings some CR teams hold stronger positions than others. My study makes a number of practical and theoretical contributions. First, I explain under which conditions CR integration is more likely to take place. Second, I advance understanding of CR integration by exploring the CR Index as a source of prospective sensemaking. Third, I contribute to the CR integration literature by examining the sources of tension and cooperation between CR and non-CR actors and the organisational dynamics that are more likely to succeed in integrating CR within core business functions.

Keywords: corporate responsibility integration; organisational dynamics; narratives; sensemaking.

ACKNOWLEDGEMENTS

The writing up of this thesis marks the end of a both challenging and rewarding research project. I would like to take the time to thank those who have supported me in this endeavour. My thanks go, most of all, to both my supervisors Daniele Archibugi and Ioanna Boulouta whose insightful expertise, unswerving support and motivating enthusiasm gave me not just the freedom to develop my ideas but also the confidence to express them and complete this huge undertaking.

The support of my family and friends has certainly made the experience more stimulating. Special thanks go to my husband for “making sense” of my extended streams of consciousness during long walks in the park. I thank him for helping me believe that I had something to contribute and would find a way to express it in a meaningful way.

My thanks go also to all my participants who gave their time and experience so openly and generously. My interest in their accounts was certainly not just an academic one and my renewed sense of empathy for those in managerial positions in charge of such complex tasks has enriched my knowledge of management practice.

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1. INTRODUCTION

This chapter introduces the research topic addressed in this study and provides an overview of the thesis. Section 1.1 below sets out the aims of the research by first sharing the motivation for studying the phenomenon under investigation, and secondly by positioning the research problem and its significance within relevant academic literature and extant empirical analysis. Section 1.2 then provides a summary of how the thesis is structured to address the research questions.

1.1 Aim of the research

Scholars have traditionally focused CR integration on achieving external fit by adopting practices that respond to the expectations of external stakeholders (Donaldson and Dunfee, 1994, Donaldson, 1982, Wood, 1991). They argue that businesses depend on society for their continuity and growth and assume that an implicit social contract exists between society and business. This literature has produced consistent accounts of integration of responsible business through the design of management frameworks that help managers accommodate stakeholder concerns in an integrated manner (Asif et al., 2013, Jørgensen et al., 2006, Rocha et al., 2007). From this perspective, definitions of CR integration tend to focus on the incorporation of recurrent CR initiatives into core business processes which align with social and environmental demands (Yuan et al., 2011, Maignan et al., 2005, Painter-Morland, 2006). Traditionally, this work has focused on developing management solutions by designing frameworks and tools to help integration (Adams and Frost, 2008, Collison et al., 2008, Consolandi et al., 2009). Also, much of the academic research on CR integration has followed a positivist research paradigm by focusing on exploring the link between CR and its impact on business and society (Boulouta and Pitelis, 2014, Boulouta, 2013, Waddock and Graves, 1997, Waddock, 2004). Notably, these studies present a somewhat consistent, uniform and shared understanding of CR which arguably don't seem to pay sufficient attention to the difficulties of embedding CR practices within an organisational context (Onkila and Siltaoja, 2017).

Recent research on CR integration, however, delves deeper into the processes of integrating responsible business practices by focusing on the role played by employees in promoting CR (Carrington et al., 2018, Girschik, 2018, Bolton et al., 2011, Gond et al., 2011). This body of research draws attention to the micro-level meaning making tactics and relationship-building efforts employed by teams and individuals when trying to convince and 'sell' CR across the business (Wickert and De

Bakker, 2018, Sonenshein, 2016). This latest development is more concerned with highlighting the complex process of CR integration or lack thereof from the perspective of those doing the selling and promotion of CR (Onkila and Siltaoja, 2017). This research helpfully draws attention to the difficulties of embedding responsible business practices and the consequent strategies employed by CR managers and CR champions to help that process. These studies, mostly qualitative in nature, provide us with better insight to better promote and thus improve CR integration (Wickert and De Bakker, 2018).

Notwithstanding the progress made so far in studying CR integration, less attention has been paid, however, to the views of non-CR actors and the ways in which they, through sensemaking tactics, make indeed sense of corporate responsibility and interact with CR teams in an attempt to integrate responsible business practices within their own areas of work (Onkila and Siltaoja, 2017). For instance, little is known about the narratives used by non-CR actors to champion or otherwise reject CR within their specific functions. Furthermore, less attention has been paid to the ways in which CR management frameworks and scoring tools can both help and hinder CR integration by exploring the ways in which they enable and influence working relations between CR and non-CR teams (Schoeneborn et al., 2018). Understanding these organisational dynamics is critical because it is suggested that organisations that genuinely integrate responsible business practices are more likely to develop resilience mechanisms to withstand reputation and economic damage (Halme and Laurila, 2009, Yuan et al., 2011).

My study makes a number of practical and theoretical contributions. First, I explain under which conditions CR integration is more likely to take place. Second, I advance understanding of CR integration by exploring the CR Index as a source of prospective sensemaking. Third, I contribute to the CR integration literature by examining the sources of tension and cooperation between CR and non-CR actors and the organisational dynamics that are more likely to succeed in integrating CR within core business functions. My research aims to understand the ways in which organisational members (CR and non-CR teams) make sense of and negotiate the meaning of CR and their role in contributing to its integration (or non-integration) across the business. Using a sensemaking theoretical lens, I examine the sources of conflict and collaboration between CR and non-CR teams when trying to adopt a responsible business agenda, and the role that CR management frameworks play in facilitating and influencing working relationships which ultimately enable or hinder CR integration. I specifically focus on three questions. First, I examine how issues of tension and conflict between CR and non-CR teams influence CR integration at functional level. Second, I examine how willingness to collaborate and reach mutual understanding between CR and non-CR teams influence the latter to adopt CR integration as part of their day to day work. Third, I explore the ways in which CR management

frameworks, with a focus on the Corporate Responsibility Index (CRI), enable and facilitate these interactions such that they help or otherwise hinder CR integration.

To address these questions I conducted a qualitative study of CR and non-CR actors in organisational contexts; specifically, I conducted interviews with thirty-five CR and non-CR employees within a total of eight UK large firms belonging to the banking, insurance and food retail industry sectors. These individuals worked across different departments; namely Corporate Responsibility, Human Resources, Communications/Marketing, Finance and Commercial and came from different ranks across the organisational hierarchy. In addition, I conducted interviews with five employees of the non-governmental organisation Business in the Community, the founder of the Corporate Responsibility Index. My aim was to examine how CR and non-CR teams engage with each other to integrate CR within their business.

In essence, my study challenges the assumption that integrating CR within organisations relies on a uniform, consistent and shared understanding of CR (Haugh and Talwar, 2010, Benn and Martin, 2010, Wolf, 2013) and, instead, it highlights the messy and uneven character of such process, thereby highlighting issues of tension, conflict as well as collaboration and mutual understanding between CR and non-CR teams. While in the context of CR integration issues of tension and conflict are not surprising as recent research shows (Carrington et al., 2018, Girschik, 2018), the findings of my study shed new light on how CR and non-CR teams negotiate the meaning of being a responsible company and suggest that CR integration should be explained at functional and individual levels to fully appreciate the complexities of such process and thus better promote CR integration across the business. My findings suggest that the observed interaction patterns between CR and non-CR actors in the context of CR integration are largely determined by a combination of individual, organisational and external influencing factors with related implications for how CR functions are structured and the extent to which CR is embedded across the business.

First, my study suggests that when organisations are preoccupied with regaining customer trust and are under regulatory pressure (as in the case of the banks and insurance companies in the present study), CR tends to be *externally* focused. In this case, CR teams tend to occupy a weak position with low levels of decision power within the business and find themselves working together with communications and marketing teams. The latter holds the decision power of what, how and when to communicate on CR and capitalise on the CR language of customer care and data protection aimed at improving their external reputation. The CR function in these cases tends to report to legal or corporate affairs teams, suggesting that CR needs to be closely monitored as it may pose a liability for the company. Generally large, the CR department tends to perform administrative tasks related to

filling in CR surveys and rankings largely aimed at improving their external reputation. Despite downplaying their role of organising charity and social events, colleagues within other corporate functions tend to associate CR teams with those same activities. Finally, given their relative weaker position within the business, HR teams tend to take over the role of promoting employee-related responsible business practices across the organisation. CR teams' position, however, tends to improve as their tenure within the business increases.

Second, my study suggests that when companies are instead under economic pressure and preoccupied with having to compete with digital disruptors (as in the case of the food retail companies in the present study), CR tends to be *internally* focused. There seems to be a higher emphasis on quantifying the economic value that CR brings to the business and consequently the reputation and credibility of the CR function vis-a-vis other functions tends to be more positive than that of CR teams in the banks and insurance companies referenced in this study. CR teams tend to work closely with the HR function who sees the value of CR in improving HR related matters in the workplace (diversity and inclusion, health and wellbeing and fair recruiting and promotion). For these firms, the value of CR management frameworks lies in their ability to increase awareness and understanding of CR across the various corporate functions, more than a public relations exercise per se. CR teams within the food retail companies tend to have smaller central teams with CR individuals embedded across different organisational functions. This structure gives them higher visibility and influence across the business as well as higher levels of decision power.

My study then highlights the importance of exploring CR integration at functional level, particularly from the perspective of non-CR actors and their interactions with CR teams (Onkila and Siltaoja, 2017). Taken together, the importance of my research lies in the opportunity to contribute to further understanding of both CR integration and the prospective sensemaking theoretical lens. From a practical perspective, my study explains under which conditions CR integration is more likely to take place. I start by confirming the pluralistic nature of corporate responsibility within the boundaries of a single organisation, as shown in studies following a communications perspective of corporate responsibility (Castelló et al., 2013, Onkila and Siltaoja, 2017, Schultz et al., 2013). Beyond showing the polyphonic nature of CR, my study's novel contribution relates to the fact that it uncovers the ways in which non-CR actors make sense of CR when interacting with CR teams and how such interactions give way to different dispositions towards incorporating responsible business practices as part of their day-to-day work. Such dispositions vary according to the anticipated perceived gain (reputation, economic, improved ways of working) by the adopting business functions, who in turn may become CR influencers themselves. However, non-CR actors may view the integration of CR as a

threat to their current ways of working and develop a narrative of reluctance to embed CR if they do not anticipate any perceived gain from integrating CR.

For example, non-CR actors operating in organisations under economic pressure from digital disruptors and where CR teams have gained a stronger position (as in the case of the food retail companies in the present study), tend to appreciate the economic value that CR brings to business, more than the normative value, becoming some of them strong supporters and influencers of pursuing a CR agenda. In this scenario, CR teams seem to place higher emphasis on acquiring business skills to be able to compete effectively with other workstreams for additional budget. Ability to quantify CR from an economic perspective is prioritised over trying to persuade the rest of the business through normative incentives. Only then, it would seem, will CR teams gain the trust and credibility of their non-CR colleagues, who will then be more likely to consider incorporating CR as part of their external activity, whether it's commercial, marketing or communication of employee related matters.

However, non-CR colleagues operating in organisations under regulatory pressure, where priorities lie in regaining customer trust and improving their external reputation, tend to perceive the normative value of CR more than the economic one, despite CR teams wanting to be associated with contributing to the profitability of the business. This does not mean that CR teams hold stronger positions; on the contrary, their position can become vulnerable when regulatory pressures force companies to shift priorities to the extent that if CR staff don't acquire the new skills required by the business, their role can ultimately become redundant.

From a theoretical perspective, my study highlights the importance of explaining CR integration at the functional level and from the perspective of non-CR actors to improve understanding of the difficulties of integrating responsible business practices within core business areas (Onkila and Siltaoja, 2017). My study also advances understanding of a prospective sensemaking theoretical lens by exploring the role of material practices (in this case illustrated by a CR management framework) in not only enabling and facilitating interaction between CR actors and non-CR actors, but in also fostering collective thinking, planning and implementation of CR activity as well as the design of future-oriented processes (Stigliani and Ravasi, 2012, Sandberg and Tsoukas, 2015, Weick et al., 2005, Gephart et al., 2010, Gioia, 2006); in other words, in planning what the future can look like and make it happen. For example, through the process of data collation and eventual submission of responses to the CR Index, participating companies, in order to improve their score, would be incentivised to set up new CR Committees, develop new CR policies or set new performance targets. Also, the use of CR management frameworks, such as the CR Index, can reveal conflicting interests within organisations on the use and interpretation of CR that can help identify gaps in the integration

process. As my study suggests, an evident barrier to integration came from finance teams who expressed concerns about the incompatibility of measuring corporate responsibility with their tried and tested “200 hundred years-old” accounting systems. This reluctance felt particularly strong from within companies where CR functions hold a stronger position, suggesting that as CR teams increase their influence across the business, they become more of a threat to functions for whom integrating CR would just mean extra work and not a source of real collaboration or indeed an opportunity to gain better reputation across the business. This contrasts with the case of HR teams for whom collaborating with CR teams means improving their ways of working, their reputation vis-à-vis peers and colleagues as well as opportunities to potentially make substantial economic savings.

1.1.1 Motivation for the study

Throughout my previous corporate career working for one of the UK’s leading organisations in promoting responsible business, a striking feature was remarking on the tremendous motivation and stamina of some CR managers of the companies I used to support through my work. Their skill at balancing competing priorities between demonstrating and evidencing ethical business processes whilst having to adapt to an environment where economic and technical concerns prevail did not go unnoticed. But while there appeared to be an ever increasing number of consultancies (including the one I worked for) and research groups dedicated to creating guidelines and tools for companies to help them become socially and environmentally responsible as well as to communicate their CR activity, I felt that some of the fundamental questions remained answered. Addressing the question of how do CR managers adapt to a business environment that prioritises making money, whilst promoting a responsibility agenda which does not necessarily make money – at least in the short term – and at the same time coping with the pressures of keeping their job?, but, more importantly, how do individuals working outside CR teams make sense of and interact with CR teams? has proved a research craving that I finally had to satisfy, particularly given the scarcity of academic research that specifically considers the views of non-CR actors in this context.

While these concerns aroused over a period of some time, my original plan for the research was to establish some kind of integrating framework or tool that could be tailored for each specific industry sector operating in any part of the world. There is little question that companies want guidelines to assist them to respond to public pressure and help them build trust. It was often suggested to me during the course of the research that this is perhaps something which I could offer given my experience at managing the CR integration framework called “The Corporate Responsibility

Index” (CRI). As I gained more exposure to practitioners through my work, it started to become clear that while companies might want a simple set of guidelines these would be impossible to achieve without being so general as to being meaningless. The variety of circumstances which the different organisations that participated in the CRI operated within meant that different approaches were needed, which took into account the particular pressures and external environment of each company. This view was strengthened by discussions with CR practitioners whose work with local communities was as much for the love of creating a positive impact as for their company to appear in the Top 100 responsible companies. Furthermore, discussions with academics researching the topic of corporate responsibility at the micro level of analysis opened my eyes to an emerging literature that I found fascinating and where I could finally start exploring the questions above. It was also through encountering the theoretical approach of *sensemaking* that it occurred to me that perhaps I could also explore the ways in which individuals working outside CR functions interpret not only what responsibility means for their organisation but also how they make sense of the integration process as they interact with those in charge of promoting responsibility.

Sensemaking would also allow me to examine CR integration frameworks, not just as a public ranking to showcase the top 100 responsible companies, or a management solution to help businesses integrate CR, but as an enabling tool where CR and non-CR actors interact and make sense of responsibility. I always found incredibly interesting to see how our CR integration framework – the CRI – , whose purpose we tightly defined on our website, would find so many different uses in the hands of the approximately 350 companies that had so far used it.

Here was a theoretical framework that would give me “licence to get into the psyche” of those who promote CR, for whom this is something that companies ought to do. More interestingly, it would allow me to reach out to those working outside CR functions for whom CR is a concept they may agree with in principle, but find difficult to make sense of when trying to integrate as part of their daily work routines. Sensemaking is about trying to find order in uncertain or ambiguous situations. It emphasises the creation of meaning through interactions with and experiences of each other; in other words, what is important is the subjective interpretations of a concept which means different things to different individuals depending on one’s starting point, by recognising not one reality, but many different realities, different experiences and interpretations of events.

To me, focusing on the organisational dynamics at the micro level of analysis seemed a much better starting place to begin to understanding the “back end” mechanisms supporting CR within organisations. And while this approach may not provide a simple prescription of codes and guidelines of ethical behaviour, I think it has been helpful in highlighting some of the inconsistencies and

controversies with the arguments of CR and in understanding how concepts are changed and reinterpreted when used in different contexts. I thought this approach to research CR would provide a richer pool of insight, hoping it would contribute to advance both the areas of CR integration and sensemaking.

1.1.2 Research problem and significance

“The Carillion affair has made us look like idiots” – a blunt start to one of my research interviews. Indeed, despite the construction company making the top 100 responsible companies in all the CR Index publications between 2008 and 2016 (BITC, 2016), Carillion collapsed in early 2018 following several years of financial mismanagement (Guardian, 2018). What does this have to do with CR? On the one hand, some media responses to the Carillion crisis were quick to point the blame at CR as a distraction from doing real business (Real Business, 2018), which should only be pursued if it makes economic sense: a point eloquently made several decades ago by Friedman (1970). On the other hand, views in favour of integrating CR have continuously made the argument that CR is an insurance against financial risks and helps coping with economic slowdowns if it is well integrated across the business (Radley Yeldar, 2018, BITC, 2012). In fact, it is suggested that businesses that integrate responsible business practices are more likely to develop resilience mechanisms to withstand potential reputation and economic damage (Yuan et al., 2011, Onkila and Siltaoja, 2017, Halme and Laurila, 2009). Providing one puts faith in the latter argument, it begs the question of what a well-integrated CR really means; what drives it and, how businesses achieve it, if at all, particularly within our current capitalist economic system (de Bakker et al., 2020, Schneider, 2019). These are key questions that both scholars and practitioners have tried to address ever since the issue of CR became prevalent several decades ago.

As mentioned in the previous section, scholars have traditionally explained CR integration as the ability of companies to achieve external fit by adopting practices that respond to the expectations of external stakeholders (Wood, 1991, Donaldson and Dunfee, 1994, Donaldson, 1982). The implicit argument is that businesses are an integral part of society (Matten and Moon, 2008), and therefore depend on it for their continuous growth and ultimate survival. Integration of CR, however, consists of more than mere alignment with external concerns as it involves the rooting of values, norms and processes in the organisation (Jørgensen et al., 2006). It is suggested, in fact, that companies will not act responsibly as long as CR issues are not integrated in their decision-making and governance structure (Spitzeck, 2009, Spitzeck et al., 2009). From that perspective, definitions of CR integration

have tended to highlight the need for internal fit with core business processes (Yuan et al., 2011, Asif et al., 2013, Setó-Pamies and Papaoikonomou, 2016, Avram et al., 2018, Cazeri et al., 2018). For example, some authors refer to specific changes to working practices associated with CR integration, such as practices that link employee reward and recognition to the adoption of socially responsible behaviours (Gond et al., 2011, Maon et al., 2009) or those which encourage businesses to apply their own code of conduct to their entire supply chain (Jamali and Mirshak, 2007, Gereffi et al., 2005).

Drivers of integrating CR

It is suggested though that business motivations for CR integration are mainly driven by external pressure (Acquier et al., 2011). Institutional theorists have traditionally highlighted the role of coercive, normative and mimetic isomorphic pressures in the adoption and integration of standards in general (DiMaggio and Powell, 1983). Pressure can also be exerted by campaigning groups demanding more from corporations than ad hoc or altruistic activity can deliver (Halme and Laurila, 2009, Haugh and Talwar, 2010). At this point, a question may arise as to whether CR integration is at all necessary, when it could be argued that ad hoc activity is already protecting business reputation (Halme and Laurila, 2009). Various academy perspectives have argued for the business case to integrate CR (Kramer and Porter, 2011, Margolis and Walsh, 2003). It is widely accepted that aligning CR activity with core operations places businesses in a better position to deal with issues not only close to their knowledge and expertise but directly related to their way of doing business (de Jong and van der Meer, 2017), e.g. paying suppliers on time, ensuring diversity and inclusion is considered when recruiting and promoting employees, developing environmentally friendly processes and ensuring a long-term view of social and environmental impacts when researching and developing new products and services. Equally, environmentally and socially concerned individuals may be drawn to work for organisations claiming CR credentials and once inside those individuals may champion CR activity from within the business (Maak et al., 2016). From an internal perspective, through an integrated and strategic way of doing CR, companies may also benefit from an improved reputation, cost-savings and risk reduction (Porter and Kramer, 2006, Husted and de Jesus Salazar, 2006), as well as improved customer loyalty and less employee turnover (Hillman and Keim, 2001). It is also more likely that employees, including those less attuned to CR, will engage in responsible business behaviour if CR activity aligns with core business activity. Furthermore, in times of economic hardship, it is less probable that CR will be abandoned if it is weaved into the fabric of the business as opposed to driven by ad hoc activity (Halme and Laurila, 2009).

In summary, the drivers for embedding CR lie within both a philosophical-ethical and an action-oriented managerial perspective (Yuan et al., 2011). The former states that companies have an

obligation to contribute to a better society (Frederick, 1994, Carroll, 1999). The latter introduces the concept of the stakeholder to explain the need for companies to address the concerns of those who have a stake in the company, e.g. employees, suppliers, customers and civil society in general (Freeman, 1984). From an instrumental perspective, it is suggested that CR integration may not only save money but also yield long-term benefits for the responsible company (Kramer and Porter, 2011). Indeed, managers would seek to integrate CR practices to help improve the reputation of their companies whilst running a profitable business (Kramer and Porter, 2011); by no means an easy task, as the Carillion story demonstrated.

Frameworks and guides to help businesses integrate CR

In order to help businesses integrate CR, a large body of the relevant literature has been devoted to the development of CR frameworks and tools to facilitate the task (Maon et al., 2009, Painter-Morland, 2006, Setó-Pamies and Papaoikonomou, 2016, Avram et al., 2018, Cazeri et al., 2018). In fact, the debate has shifted in emphasis: it is no longer about whether to make a substantial commitment to CR, but rather, how to integrate it and improve on its practices (Asif et al., 2013). For example, Asif et al. (2013) explain that there are three interrelated aspects to be considered in the integration of CR: a systematic planned approach to integration, measurement and assessment mechanisms to monitor CR performance and reporting CR activity to interested stakeholders. Rocha et al. (2007) provides a framework to integrate CR as part of the business structures by looking at the macro and micro levels of the business which highlight the need to integrate at both vertical levels (across different management systems) and horizontal levels (across all an organisation's various divisions and departments). Katsoulakos and Katsoulacos (2007) present a framework that supports the integration of CR principles and stakeholder approaches into mainstream business strategies.

As a way of illustrating the process of CR integration, Frederick (1994) describes the evolution of the relationship between business and society from an ethical motivation to one that is responsive to stakeholder concerns (Wood, 1991), and ultimately leverages the business case by drawing from theories that link CR activity to product innovation and ultimately financial profit (Margolis and Walsh, 2003, Jamali et al., 2009). Kramer and Porter (2011) take a step forward by arguing that companies should consider investing in CR activity that aligns with their core business, thus improving both their competitive advantage and external reputation – what they called creating shared value. This evolution does not necessarily mean that companies stop altruistic interests in favour of more strategic activity; rather, it sees companies running both sets of activity simultaneously, primarily

according to senior managers' interest and ambitions as well as existing stages of CR development (Yuan et al., 2011). As mentioned in the previous section of the thesis, this body of literature has largely focused on developing management solutions without providing us enough insight to help us understand the potential triggers for conflict and tensions resulting from an attempt to actually incorporate ways of working in organisations with well and long-established functions, structures, rules and core routines (Onkila and Siltaoja, 2017). Furthermore, these studies tend to present a somewhat consistent, uniform, and shared understanding of CR that presents its integration easier than it really is.

And yet, integrating CR remains difficult

Despite the large body of literature dedicated to the development of solutions to the integration puzzle, it remains a difficult task in itself. It may not be difficult from a conceptual level to understand the broad principles of CR, but the effective implementation has proven challenging (Ghemawat and Levinthal, 2008). Integrating CR activity by ensuring internal consistency between CR practices and core business routines without negatively affecting the *status quo* is one of the great challenges facing firms today (Yuan et al., 2011). The difficulty of making sense of the processes of integrating CR at *functional* level adds to this challenge (Gond et al., 2011). As these authors state, embedding CR does not happen overnight, nor does it take place uniformly across the firm (Onkila and Siltaoja, 2017). Such difficulties come in various guises. Firstly, from a processual perspective, many large organisations, like the ones in this study, tend to possess a great deal of resources to invest in CR policy and activity, relative to smaller organisations (Arvidsson, 2010, Avram et al., 2018), which would in theory facilitate the task. However, it is suggested that many large businesses may be slower to adapt to new ways of working due to long-existing rules and organisational structures as well as the fact that many core routines may have been established without any consideration for CR (Cramer, 2005, Yuan et al., 2011). Furthermore, in addition to assessing whether new CR activity will fit with prevailing practices, effective implementation often depends on linkages with other business processes (de Jong and van der Meer, 2017); therefore, an appropriate response may require close coordination across relevant functions; i.e. communications, operations, marketing, finance, commercial (Westley and Vredenburg, 1996). As Cordano and Frieze (2000) warn, inadequate cross-functional coordination and organisational barriers can lead to internal conflicts and ultimately weak performance toward achieving societal corporate goals. In addition to the challenge of identifying CR activity relevant to the nature of the business in question, academic theorists tell us that coherence across the various CR practices is equally critical (Basu and Palazzo, 2008, Yuan et al., 2011). Secondly, from a cognitive perspective, organisational members, particularly those outside CR functions, are likely to contest CR practices if they challenge what Onkila and Siltaoja (2017) call the "informal rules" of organisations;

that is, those unwritten cultural norms and understandings that guide members' behaviours. Such challenges may be particularly prevalent amid those individuals who have been working in the company for a long period of time. Thirdly, from a behavioural perspective, cynicism, lack of interest, or plain disregard are also identified as potential barriers to the integration of CR activity (Painter-Morland, 2006). Finally, from a language perspective, challenges to the integration of CR may derive from the fact that CR tends to be perceived as idealistic, lacking in purpose and communicated with a type of aspirational language which makes it potentially difficult to translate into daily work activity (Christensen et al., 2013).

It is argued that these internal issues reflect the broader challenges of operating within a capitalist system where economic priorities prevail over responsibility incentives (Schneider, 2019). In fact, the findings of my study to some extent illustrate the pressures on organisations derived from operating within a capitalist system where economic priorities prevail over ethical ones. This situation is reflected in the ways in which CR functions in my study are perceived by core functions but also in how the latter respond to calls made by the former to adopt responsible practices. The findings of my study suggest that it is when CR managers raise their game and start focusing on quantifying and demonstrating the economic value CR brings to the business that individuals working in core functions start "paying attention" by becoming more favourable in using CR for economic gain and ultimately see the social, environmental value in adopting a CR agenda. Indeed, critical research scholars argue that the challenges of embedding and implementing a CR strategy lie mainly in the constraints that such a dominant capitalist system imposes on corporate actions (de Bakker et al., 2020). Furthermore, it is argued that CR is the instrument of a capitalist mode of production that helps businesses expand and create new markets to address the problems that their operations cause in the first place (Schneider, 2019). Some even argue that the business case for CR is dead (Fleming, 2012). Scholars within this perspective build on extensive research that explores the challenges of implementing a responsibility agenda that genuinely considers the concerns of those stakeholders impacted by the company's operations, such as local communities and the environment (Banerjee, 2011, Fleming, 2012, Gond and Nyberg, 2017). In a similar vein, Banerjee (2018) argues that a strategy of CR is unable to bring positive outcomes to stakeholders, particularly those in countries where estate governance is weak or non-existent, largely due to power asymmetries between corporations and marginalised communities.

In contrast to the radical stance of critical management scholars, an increasing body of research makes the argument that micro-engagement at individual level can actually be more effective to effect social change by allying with middle managers within organisations and essentially establishing a rapprochement between "theoretical purism and pragmatic action" (Wickert and

Schaefer, 2015) p.108), as well as encouraging a more active and progressive type of management practice where incremental social change is favoured to radical transformation (Spicer et al., 2009).

Situated within the latter body of research (micro-engagement at individual level of the organisation), my study builds on this line of argument and places the analytical lens inside the organisation allowing for a closer look at the interactions between CR and non-CR teams in their quest to promote and embed CR. My research focuses on gaining a better understanding of the internal organisational dynamics when promoting and ultimately trying to integrate a responsibility agenda (Aguinis and Glavas, 2012, Gond et al., 2012, Sonenshein, 2016, Srivastava et al., 2017, Wickert and De Bakker, 2018). As mentioned earlier, there is an emerging literature that highlights the tactics and strategies of individuals to promote, celebrate and embed responsible business practices (Carrington et al., 2018). From a functional perspective and in order to make CR happen, organisations create functions or departments in charge of developing and implementing a culture of responsible business practice (Girschik, 2018, Maon et al., 2009). These units have become an increasingly common feature in most large organisations (Carrington et al., 2018, Schneider et al., 2017). Relevant literature tells us that the extent to which CR becomes integrated within the business relies by and large on the *savoir faire* and cunning of CR managers, who tend to be portrayed as “heroes”, “champions” and “activists” (Girschik, 2018, Anderson and Bateman, 2000). Still focusing on internal firm matters, scholars tell us that CR integration is also impacted by several factors related to the adoption of CR management frameworks (Boiral, 2007, Adams and Frost, 2008), the historical context within which the organisations has been conceived and its impact on corporate values (Bansal, 2003), as well as the role of managers in identifying and tackling social and environmental issues (Bansal and Roth, 2000, Sharma, 2000). This research stream tends to draw upon organisational theory based on discursive and relation-building processes (Basu and Palazzo, 2008, Wickert and De Bakker, 2018). It specifically analyses CR narratives by describing how different conceptions and attitudes towards CR influence organisational practices, through navigating situations of value-conflict, identifying motivations, aspirations, coping and engagement strategies of those who are trying to promote and embed CR (Crane, 2000, Humphreys and Brown, 2008, Basu and Palazzo, 2008, Howard-Grenville, 2007). These studies tend to highlight the pluralistic characteristic of CR whereby different and often contradictory interpretations make a “mockery” of a uniform, linear and ordered integration process. For example, Onkila and Siltaoja (2017) reveal strategies of fragmentation and differentiation, where the heterogeneous, complex and indeterminate character of CR is explored. Other recent studies have investigated the strategic moves and relationship building to overcome resistance to CR when selling social issues across the organisation (Wickert and De Bakker, 2018, Girschik, 2018). Similarly, Sonenshein (2016) identifies meaning making tactics to promote particular social causes in potentially

hostile organisational environments. Primarily, this body of work reveals the conflict, ambiguity, and tension arising when business decisions clash with managers' own sense of ethics (Phillips, 2013, Allen et al., 2015). For example, the *tentative* estate of those with strong commitment to both social causes and to their employer is well described by Meyerson and Scully (1995), by showing how strong radical opinions become less radical as managers temper their aspirations once they confront the reality of the organisational environment.

Whilst these bodies of research are helpful in highlighting the views and behaviours of those *in favour* of and in charge of promoting CR, they only show half of the picture as they do not pay enough attention to the voices of non-CR teams and the role of existing formal and informal rules, attitudes, understanding, structures and organisational processes specific to core business functions outside formal CR structures in both hindering and enabling processes of integration (Onkila and Siltaoja, 2017, Carrington et al., 2018). This study builds on the work of those who have argued that the views of individuals working within core business functions, but outside CR departments, have been under-examined and, therefore, insufficiently understood (Onkila and Siltaoja, 2017, Wickert and De Bakker, 2018). My study seeks to further understanding of how CR and non-CR managers balance and negotiate the meaning of incorporating new ways of working within long-existing core business processes. For example, some of the existing financial accounting methods may not be the easiest methods to adapt when measuring the impact of CR activity on business performance (Adams and Frost, 2008). Equally, existing organisational boundaries between different functions may pose a constraint when trying to implement a unified integration process that may work well for some departments but not so well for others (Dibble and Gibson, 2018). Moreover, the competing nature of organisational contexts (Dutton et al., 2001) at the time of budget allocation tends to be ignored when examining sources of conflict and tension as well as opportunities for collaboration and contribution.

The adoption of sensemaking as a lens through which to examine the interface between CR and non-CR teams when trying to negotiate the meaning of integrating responsible business practices at functional level can actually unearth sources of conflict, tension and cooperation which can help us gain a better understanding of the enabling and constraining mechanisms in integrating CR (Onkila and Siltaoja, 2017, De Colle et al., 2014). As Weick (1995) argues, the basic idea of sensemaking is that reality is an ongoing phenomenon that emerges from efforts to create order, reduce ambiguity and actually generate own interpretations; that is, sensemaking is more about creating new realities than discovering existing ones. This is an important aspect to highlight because when non-CR teams make their own interpretation of what adding CR activity to their daily routine means, it is not likely to

correspond with the understanding of someone who has been more exposed to CR theories, practices and networks (Sandholtz, 2012, Schultz et al., 2013).

In addition, this scholarly research does not pay enough attention to the role of CR management frameworks in enabling and facilitating working relations between CR and non-CR functions and ultimately influencing the integration of responsible business practices as part of business decision making (Schoeneborn et al., 2018, de Jong and van der Meer, 2017, Cooren and Martine, 2016). As mentioned in the previous section, it is suggested that companies will not act responsibly as long as CR issues are not integrated in their decision-making and governance structure (Spitzeck, 2009, Spitzeck et al., 2009). CR standards (Haack et al., 2012) and management frameworks, such as the CR Index (CRI), exert a great deal of influence in embedding responsibility policies and programmes at functional level and generally driving action on CR (Adams and Frost, 2008, Kirk, 2017).

Concerning the organisations in this study, the CRI has certainly defined ways in which CR and non-CR staff interact when negotiating what, how, when and who is responsible for implementing responsible business practices (Kirk, 2013). Furthermore, by bringing the work of CR and non-CR teams together, the CRI has enabled the social and environmental responsibility of the business to be examined from a holistic perspective, even if at a practical level, the implementation of CR activities falls on specific functions. The CRI used to be one of the UK's most prominent CR indices (Kirk, 2013). Launched in 2002 by the UK non-governmental organisation Business in the Community (BITC) (BITC, 2016), the CRI ceased to exist in its previous form in 2017. Until then, BITC produced every year a CRI list. The CRI consisted of an extensive questionnaire of approximately 250 questions which would ask about all aspects of CR across the various organisational functions. Responses would be evaluated by independent experts for accuracy and credibility. Every participant organisation would be assigned a reviewer who would assess the responses and provide a score. The company would be given extensive feedback on their performance in relation to their own and the industry average. BITC would then benchmark the participant organisations in terms of their responsible business practice across the management, impact and reporting of their corporate governance, social and environmental issues. The top 100 organisations would be featured in the Sunday Times newspaper and subsequently in the Financial Times newspaper once a year. More than 350 companies have participated in the CRI until 2017. Indeed, the findings of my study reveal the importance of CR management frameworks like the CRI with regards to promoting a relatively uniform understanding of responsibility to both internal and external audiences. Through the development of environmental and social measuring methods as prescribed by CR management frameworks, firms can in fact improve existing measuring and monitoring systems (Maon et al., 2009). Nevertheless, it is suggested that the successful integration of CR can largely be attributed to the CR functions' ability not only to align and create a CR narrative

that resonates with stakeholder concerns (Girschik, 2018, Wickert and De Bakker, 2018), but also to navigate the complex maze of existing organisational structures “armed” with CR management tools such as the CRI, which may at once help and limit the incorporation of CR activity as part of the day-to-day business (Girschik, 2018), particularly as issues of economic and normative dimensions tend to compete within organisational environments.

As indicated earlier, CR research on integration tends to overlook the already existing formal rules, procedures and structures that may constrain and enable such integration (Onkila and Siltaoja, 2017). For example, the competing nature of the business environment within organisations may put CR activity at a disadvantage when applying for additional budget (Dutton et al., 2001), and this, according to the findings of my study, tends to be reflected in the ways in which CR is being implemented and integrated across the different functions. Besides using an internally persuasive CR discourse and being effective at building relationships, as important as these attributes are (Carrington et al., 2018, Wickert and De Bakker, 2018), integrating CR is also influenced by other factors related to the ways in which internal actors interact and make sense of existing formal and informal structures, rules and procedures (Acquier et al., 2011). Existing formal structures in organisations may pose certain challenges and barriers that CR managers need to surmount when trying to integrate CR (Schoeneborn and Trittin, 2013); they may also present gaps that can be turned into opportunities to implement rules which have already been tested in the CR environment (Schultz et al., 2013). However, certain formal structures within large and well-established organisations are more difficult to change, because they have been part of the business for a long period of time (Arvidsson, 2010); hence, CR managers may need extra doses of strategic manoeuvres and influence to enable the incorporation and embedding of CR.

The importance of my study lies in the opportunity to contribute to further understanding of both CR integration and sensemaking. First, I explain under which conditions CR integration is more likely to take place. Second, I advance understanding of the prospective sensemaking theoretical lens. Third, I contribute to the CR integration literature by examining the sources of tension and cooperation between CR and non-CR actors and the organisational dynamics that are more likely to succeed in integrating CR within core business functions. From a practical perspective, my study not only confirms the pluralistic nature of corporate responsibility within the boundaries of a single organisation, (Castelló et al., 2013, Onkila and Siltaoja, 2017, Schultz et al., 2013), but it also uncovers the ways in which non-CR actors make sense of CR when interacting with CR teams and how such interactions give way to different dispositions towards incorporating responsible business practices as part of their day-to-day work. Such dispositions vary according to the anticipated perceived gain (reputation, economic,

improved ways of working) by the adopting business functions, who in turn may become CR influencers themselves.

From a theoretical perspective, my study shows the importance of explaining CR integration at the functional level and from the perspective of non-CR actors to improve understanding of the complications of integrating responsible business practices within core business areas (Onkila and Siltaoja, 2017). My study advances understanding of a prospective sensemaking lens by exploring the role of material practices (in this case illustrated by a CR management framework) in not only enabling and facilitating interaction between CR actors and non-CR actors, but also in fostering collective thinking, planning and implementation of CR activity as well as the design of future-oriented processes (Stigliani and Ravasi, 2012, Sandberg and Tsoukas, 2015, Weick et al., 2005, Gephart et al., 2010, Gioia, 2006).

As mentioned earlier, my study is situated within the research stream that focuses on the internal organisational dynamics of integrating responsible business practices within the business. To illustrate those dynamics, I draw on a sensemaking perspective (Weick, 1995) applied to the context of CR (Basu and Palazzo, 2008), which enables the role of key core functions to be highlighted, i.e. commercial, human resources, communications and finance, besides CR, in establishing responsible business practices that are translated and become workable for their own units. My study focuses on these four key departments because they perform core business functions (Berger and Udell, 2002), which would suggest that if recurring CR initiatives or practices are being incorporated as part of these functions' ongoing processes, one could confidently say that there has been some progress on CR integration across the business (Yuan et al., 2011). My study focuses on eight large companies within the insurance, banking and food retail sectors. These companies are similar in size, well established and all have extensive experience of "doing" CR, having participated in the CRI for at least five years between 2008 and 2016. Studies on processes of CR integration have focused mainly on integration as part of the corporate governance, e.g. development of code of ethics, delivery of responsible leadership training, application of diversity at board level, creation of CR committees, among others (Spitzeck, 2009). To my knowledge, research that examines sensemaking processes in the context of CR integration at functional and implementation level is limited (Girschik, 2018, Cramer et al., 2006). To that end, a key dynamic to explore is the source of tension between CR and non-CR departments during the development and implementation stages of responsibility practices as they require changes in ways of working at the functional level (Benn and Martin, 2010). Some of the tensions generated by processes of integration emerge from the dynamics of adjusting and translating into the new ways of working (Onkila and Siltaoja, 2017). Others result from pressure exerted by external stakeholders and by extension the CR department (Freeman, 1984) on the organisational functions to adopt CR and

this will be illustrated by the case of the CR Index, used by all the firms in this study. These tensions may generate dynamics of decoupling particularly within those departments which may be more reluctant to change their ways of working (Onkila and Siltaoja, 2017, Christensen et al., 2013), if adopting the new system proves too difficult or too resource intensive.

As firms create corporate functions dedicated to the development, promotion and integration of CR activity (Googins et al., 2007), businesses not only acknowledge their own economic value but also become aware that their added worth comes in the form of ecological, societal and human capital (Yuan et al., 2011, Wirttenberg et al., 2007, Elkington, 1997). Questions such as how the work of the CR functions interacts with the more long-standing departments (Schoeneborn et al., 2018) such as finance, human resources, commercial and communications and vice versa are central to this study. Flowing from this key issue arises the question of whether and in what ways CR is being supported/unsupported, contributed to and ultimately adopted by the respective core departments (Schoeneborn and Trittin, 2013), with an emphasis on identifying the levels of CR integration exhibited across the different functions. Furthermore, as having adopted the CRI to manage their CR activity, a key question in this regard is related to the ways in which this management tool was used by companies and how these different uses have influenced levels of integration. For example, some firms would only have been interested in the public relations side of the tool, whereas others would have more likely used it as an internal tool for performance improvement. Equally important is how the CRI brought together the work of CR and non-CR functions. For example, what role each function played in contributing to the success of the CRI, and ultimately in the effective integration of CR. Another key question is the issue of legacy as companies stopped participating; which elements of the tool were retained, and which ones discarded and why? What does this say about the likelihood of CR being integrated across the business?

This paper addresses these questions through a qualitative study. I conducted interviews with thirty-five individuals within a total of eight firms from the banking, insurance and food retail industry sectors. These individuals worked across different departments; namely CR, Human Resources, Communications/Marketing, Finance and Commercial. They come from different ranks across the organisational hierarchy. In addition, I held five interviews with employees of BITC, which campaigns for the integration of responsible business practices across the business sector and is the founder of the CRI. The interviews took place between January and December 2018 in London, UK. The companies in this study are large, well-established and belong to what can be considered traditional industries of banking, insurance and food retail in the sense of having been operating for more than a century. These companies have been reporting on CR for at least ten years and all of them used the CRI for at least five years between 2008 and 2016. These industry sectors have recently been subject

to less than favourable media scrutiny due to highly publicized cases of wrongdoing by certain companies which inevitably impacted across the whole industry (McConnell, 2013). Another common feature among these industries is that they face economic challenges of a similar nature: that posed by *digital / online disruptors*, a relatively new industry looking for new pathways to successful business models that can actually transform the traditional financial services and food retail sector, being able to significantly alter the ways of working within the incumbent companies (Gomber et al., 2018, Li and Yousept, 2004).

The fact that my study focuses on corporations with extensive experience in doing and communicating CR allows the organisational dynamics of integrating CR to be studied in more depth (Silverman, 2015). Assuming that such dynamics take place at the following levels: *functional*, e.g. programme coordination; *practical*, e.g. programme design; *cognitive*, e.g. conceptual development, and *relational*, e.g. employee engagement (Gond et al., 2011), the study focuses on the organisational functions of CR, Human Resources, Communications, Finance and Commercial departments. The reason for using this functional lens lies in the fact that – bar CR – these departments perform core functions within businesses and attempts at integrating CR can significantly alter their ways of working (Yuan et al., 2011). Placing a direct focus on these areas allows for a better understanding of the ways in which CR can be integrated, highlighting the tensions, collaborations, barriers and enablers as well as the legacy of CR management frameworks in the pursuit of this complex activity (Onkila and Siltaoja, 2017).

Taken together, my study sheds new light on how CR and non-CR teams negotiate the meaning of being a responsible company and suggest that CR integration should be explained at functional level to fully appreciate the complexities of such process and thus better promote CR integration across the business (Onkila and Siltaoja, 2017). My findings show that the observed interaction patterns between CR and non-CR actors in the context of CR integration are largely determined by a combination of individual, organisational and external influential factors with related implications for how CR functions are structured and the extent to which CR is embedded across the business.

It is important for theory and practice to focus on this area due to a number of reasons: ranging from gaining a better understanding of the role that existing structures, rules and procedures such as the competing nature of business settings and current accounting systems, among others (Dutton et al., 2001), are perceived to play in supporting or hindering processes of CR integration as well as the ways in which non-CR teams influence such processes through engaging in meaning negotiation of CR, areas which have been under-researched in previous studies of CR integration (Wickert and De Bakker, 2018). Furthermore, there is a need to gain a better understanding of how

organisational dynamics between CR and non-CR teams emerge and evolve across different business functions and how they are enabled by newly adopted CR management frameworks (Onkila and Siltaoja, 2017), such as the CRI. Within this context, issues of interpretation, understanding and perception of CR (Basu and Palazzo, 2008), particularly around the special consideration of the implications of change for individuals and teams' day-to-day activity, become central in the study.

The findings of this study offer insight into how firms can better manage expectations and improve the conditions under which CR can be embedded within the business (Onkila and Siltaoja, 2017). From a practitioner's perspective, this is important because, according to academic literature, businesses that integrate responsible business practices are more likely to develop resilience mechanisms to withstand potential reputation and economic damage (Yuan et al., 2011, Halme and Laurila, 2009). From an academic perspective, my study advances research on CR integration (Schoeneborn et al., 2011, Acquier et al., 2011) because it takes a holistic view of the processes that can both hinder and enable CR integration, at both material and cognitive levels, whilst considering the views from a wide range of individuals at various levels across the functional, relational and practical dimensions (Maak et al., 2016, Scherer et al., 2016, Gond et al., 2011, Aguinis and Glavas, 2012).

1.2 Structure of the thesis

This paper is structured in seven major chapters. Aside from this introductory chapter, the structure of the remainder chapters is as follows.

Chapter 2 provides a critical review of the relevant literature regarding how CR integration is both defined by academic scholars and perceived by organisational members. It sets off by drawing attention to and exploring the conceptual pluralism in how the construct is understood and argues how the limitations associated with the dominance of a positivist approach to research drives the need for more studies of an interpretive/qualitative nature that takes also the views of non-CR actors into account in order to advance our understanding. Extant research in how organisational members understand and engage with the phenomenon is then analysed highlighting how such investigations tend to focus on the views of those who do the promoting and "selling" of CR, rather than on those whose daily work routines are more likely to be affected. Also, it shows how extant research focuses on developing frameworks and tools to help business integrate responsible business practices without paying sufficient attention to how these management frameworks enable and facilitate working

relations between CR and non-CR teams such that it may hinder or indeed enable CR integration at the functional level. The importance of exploring the issue of CR integration at departmental level is then argued, highlighting how changes to the contemporary organisational context with regards to an increased importance of firm identity and culture raise the centrality of integrating responsible business practices.

Given the use of sensemaking as a lens through which to undertake this study, Chapter 3 explores the nature and properties of the sensemaking perspective alongside an analysis of what is currently known when used in the context of CR. I explain that whilst there is an acknowledgement of the different CR management, measurement and reporting tools to help businesses integrate CR, little is known about how non-CR staff understand and interact with such tools and with individuals whose remit is to promote CR. The complex interaction between sensemaking and the concept of CR is explored highlighting the contrast between the prospective nature of the latter and the retrospective characteristic of the former. The chapter proceeds to conduct a more detailed analysis of the extent to which CR tools, with a particular focus on the CRI, facilitate and influence working relations in ways that enable or hinder the integration of responsible business practices across the various functions, thus highlighting and identifying sources of conflict, tension and potential collaboration across the various functions. The chapter brings the literature review to a conclusion by outlining the research gaps identified in the literature and how this has formulated the research questions to be addressed by this thesis.

Chapter 4 sets out the methodological strategy and process to address these research questions. It begins by laying out the “why”, namely the ontological assumptions underpinning the rationale for the methodological and research design choices made and the analysis strategy created to interrogate the data gathered. This strategy established, it then describes the “how”, the procedures involved in data collection and recording. I then map out step by step the execution of the data analysis.

Chapter 5 presents the findings of the study against each of the research questions. It begins by focusing on how interview participants make sense of their role in promoting, defending, justifying, accepting or challenging the concept of CR and the extent to which their role renders itself to contribute to a responsibility agenda within their own area of influence. The influence of CR management frameworks such as the CRI in positively or negatively influencing the integration of CR is similarly highlighted. Finally, this chapter presents the theoretical categories and the themes identified as they emerged during the analysis of the overall narratives that participants constructed to account for their contribution, challenge or disregard towards the integration of CR.

Chapter 6 provides a theoretically informed discussion of the findings and articulates the contribution made by the study to the literature on both CR integration and sensemaking. A number of important implications for future theoretical development in both arenas are identified and these provide a basis for arguing useful directions for further empirical work. As well as deriving meaning from the study in an academic sense, the implications for practice, are also examined, providing utility for both managers and organisations in arguing how they can better support individuals working inside CR teams and at the same time attenuate incidence of the less favourable attitudes towards the pursuit of a CR strategy. Chapter 7 concludes by restating the research problem tackled and by providing an overview of the study conducted, its contributions, its implications, limitations and suggestions for further research. A final brief statement of the personal insights and learning derived from conducting the study brings the thesis to a close.

2. DEFINING & UNDERSTANDING CORPORATE RESPONSIBILITY INTEGRATION

2.1 Introduction

The purpose of this chapter is to examine the different ways in which CR and its integration is defined and understood, including the challenges associated with it, in conjunction with similar assessments of sensemaking and the prospective nature of CR (see Chapter 3). It also establishes the rationale for this study and how it will contribute to the overall field, in particular to how organisational members (CR and non-CR teams) experience, understand and negotiate the meaning of CR and their role in contributing to the integration of responsible business practices. Table 2.1 below highlights the areas of CR integration to which my study contributes, which are the areas we currently know less. First, research on the ways in which non-CR actors perceive CR and interact with CR teams is lacking (Onkila and Siltaoja, 2017). Although their views can be implied from studies focusing on those who do the promotion and championing of the integration of responsible business practices, specific research on the role of non-CR teams in organisational contexts can help explain the related difficulties and challenges at functional level and can help businesses devise more effective plans to aid the process by identifying gaps in understanding as well as highlight the business areas where there is a lack of willingness or incentives to do so. Second, research on how CR communications shape overall business identities through the negotiation between its members is also lacking (Elving et al., 2015). Instead of just exploring communications as a particular direct message or piece of information that gets transmitted and reacted to by the various organisation's stakeholders (Morsing and Schultz, 2006), exploring how CR and non-CR teams interact and engage on CR can help explain why certain interpretations of CR become embedded within the organisation and resonate with its members (Schultz et al., 2013). Third, as mentioned earlier in the introduction, academic research has focused more on the development of frameworks and tools to help businesses integrate CR (Asif et al., 2013); however, the ways in which such tools enable engagement between CR and non-CR actors such that they help or hinder integration has drawn less attention (Schoeneborn and Trittin, 2013). Unearthing these dynamics can reveal areas where conflicting interests and divergent aims are taking place in the pursuit of a CR strategy. Also, exploring CR management tools in this way can further our understanding of a prospective sensemaking (Stigliani and Ravasi, 2012) by identifying the conditions under which CR integration is more likely to take place.

Table 2.1: CR Integration: what we know more about and what we know less about

We know more about...	We know less about...	References
How CR is perceived and promoted by CR teams	How CR is perceived by non-CR teams	(Carrington et al., 2018); (Girschik, 2018); (Wickert and De Bakker, 2018)
The instrumental nature of CR	The constitutive nature of CR communications	(Boulouta and Pitelis, 2014); (Boulouta, 2013); (Schoeneborn and Trittin, 2013)
Polyphonic and changing nature of CR, e.g. co-existence of different CR meanings within organisations	How organisational members (CR and non-CR) experience and negotiate the meaning of CR and their role in contributing to its integration	(Castelló et al., 2013); (Onkila and Siltaoja, 2017); (Wickert and De Bakker, 2018)
The challenges of integrating CR from a macro perspective	The challenges of integrating CR at the micro-level	(Donaldson and Preston, 1995); (Crane et al., 2008); (Yuan et al., 2011); (Gond et al., 2011)
The practical (solutions-oriented) role of CR frameworks in providing guidance to integrate CR across the business	The enabling and influencing role of CR management frameworks	(Asif et al., 2013); (Maon et al., 2009); (Haack et al., 2012); (Wright and Rwabizambuga, 2006)
The retrospective nature of the sensemaking perspective, i.e. making sense of past events	The prospective nature of the sensemaking perspective	(Cramer et al., 2006); (Basu and Palazzo, 2008); (Nijhof and Jeurissen, 2006); (Stigliani and Ravasi, 2012)

The pluralistic nature of CR and the processes of its integration, or lack of it, will be explored together with what is currently known about the perceptions of those who experience it in the organisational context, their challenges and sources of conflict, tension and potential for collaboration and contribution to a CR agenda. The limitations of the dominant positivist approach to CR research and of solutions-oriented studies to CR integration will be identified, highlighting in particular the existing gaps in our understanding of how individuals outside CR teams interpret their challenges and their contribution to the integration of CR as part of their day-to-day work. An assessment of the contemporary organisational context is also conducted, showing how a number of different factors combine to render the need for companies to both consider and incorporate a responsibility business agenda as increasingly important. This builds to an overall argument that the pluralistic nature of CR renders its integration across the business a rather complex task. On the one hand, academic authors such as Onkila and Siltaoja (2017) as well as management practice (BITC, 2012) have seen in the development and use of CR measurement and reporting frameworks a solution to the integration

conundrum that expects and predicts a uniform understanding of CR across the entire organisation, whilst being promoted from the top leadership team and duly implemented in every function of the business. However, the reality of the organisational context means that integration of CR, if it happens at all, is unlikely to occur only through the cascading down of formal rules and shared understanding, and, instead, it needs to be translated into everyday practices (De Colle et al., 2014), relevant to each organisational department. Therefore, and as mentioned earlier, there is a need to build on the underdeveloped body of work which adopts an interpretive ontological stance and a qualitative research design in order to advance our understanding of how managers tackle this issue at the individual level of analysis. Thus, my interest is in observing what individuals do and how teams interact – not what firms do – in relation to responsible business practices within the corporate context. In this study, I build on existing work on sensemaking processes around CR and the enabling role of CR management frameworks, such as the CRI. I extend this literature by focusing on the views, interpretations and strategies of non-CR teams in relation to the adoption of CR practices and the conditions and context that bring about the levels of integration (or lack thereof) of CR across the different core functions. Before diving into the aforementioned lines of research, I will start by presenting an overview of the literature review about the concept of CR by critically exploring the ways in which both the theoretical approaches to study CR and the ways in which it has been put into practice within organisations have evolved over the last six decades.

2.2 The multidimensional concept of corporate responsibility

Although the discussion of CR originates in several theoretical fields (Garriga and Melé, 2004, Secchi, 2007), broadly speaking, scholars and policy makers tend to agree that CR consists of both environmental and social practices (Halme et al., 2009) and refers to self-regulative activities that contribute to social and environmental welfare, not just economic (McWilliams et al., 2006). In other words, CR is a concept that not only defines the duties of businesses towards societal stakeholders and the natural environment (Freeman, 1984), but also describes how this should be achieved (Windsor, 2006). On the one hand, governance codes, community engagement policies, responsible supply policies, diversity, inclusion and health and wellbeing policies set shared norms for company behaviour (Jensen et al., 2009). On the other, CR management tools and frameworks provide guidance on how to do it (Siltaoja et al., 2015).

CR is a complex phenomenon (Brammer et al., 2012). One of the reasons for this complexity is that CR is inherently a concept that relates business to society, and given the different contexts within which CR is being practised, it comes in various forms (Matten and Moon, 2008). Indeed, different cultures, social norms and issues do call for different types of responsibilities from companies. For example, in national contexts where governments do not rely on the institutional setting that provides the public services that citizens in more advanced economies would be accustomed to, may provide businesses with the opportunity to step in and contribute (Scherer and Palazzo, 2011). For example, food producers operating in less developed economies and requiring labour from such markets may need to set their own rules and regulations for wages, working conditions and wider health and wellbeing provisions (Luhmann and Theuvsen, 2016). Equally, the finance industry, particularly insurance and banking, may need to consider issues of human rights and environmental risk when investing in controversial industries (Jo and Na, 2012). The complexity of CR has also led to a proliferation of concepts: sustainability, corporate citizenship, social and environmental issues management, corporate governance (Waddock, 2004) are some of the terms used by companies when referring to responsible business practices. This paper uses CR to highlight the environmental, social and economic responsibilities. From a typology perspective, there have been various ways in which the concept of CR has been classified. With regards to those based on the motivations of companies to do CR, Husted and de Jesus Salazar (2006) distinguish between altruistic (for ethical reasons), enforced egoist (for instrumental reasons) and strategic (intentional). Other typologies concern the expected responsibilities of businesses. Carroll (1991) discusses the economic, legislative, ethical and philanthropic responsibilities of companies, where the last two refer to those which are not enshrined in law but are nevertheless expected and appreciated by society in general. This is reflected particularly well in the case of companies which have turned CR into a source of innovation, either to cater for under-developed markets (Prahalad, 2009, Jamali and Mirshak, 2007) or to advance the product and service offering to their customers (Halme and Laurila, 2009). Theoretically speaking, the concept of CR has had a relatively short history and the next section presents a brief overview of its evolution over the last sixty years.

2.2.1 A historical evolution of the concept of corporate responsibility

From a theoretical perspective, the concept of corporate responsibility (CR) has significantly evolved over the last six decades. It is suggested that modern corporate social responsibility started with Bowen's landmark study published in 1953 (Carroll, 1999). It marked the beginnings of defining the responsibilities of businessmen towards society in accordance with the impact of their firms on

people's lives. The next decade was marked by an attempt to formalise CR into a managerial concept (Davis, 1960) and highlight the accumulated power of businesses as a justification to demand corporations to go above and beyond their legal responsibilities and consider the impact of their business operations on people's lives. Definitions of CR proliferated during the next couple of decades: from an approach that focused on the need to consider a multiplicity of interests – not only of shareholders – but also those of customers, suppliers, employees and civil society, to an actual moral obligation to assume broader social and environmental responsibilities (Johnson, 1971). Carroll (1979), in his attempt to put structure to CR, suggests a definition of CR, that states that managers need to have: (a) a basic definition of CR; (b) an understanding of the issues for which a social responsibility existed, and (c) a specification of the responsiveness to the issues. Realising the need to be more specific, Carroll extended the definition of business responsibilities to encompass the economic, legal, ethical and discretionary. However, it was acknowledged that businesses constituted economic institutions first and foremost with social responsibilities proportionate to their size and power (Davis, 1973).

From the 1980s onwards, academic research shifted to studying whether a CR agenda could yield profits (Drucker, 1984). Moreover, the idea was to turn social issues into business opportunities, which helped promote responsible business within the management realms (*ibid.*). During this decade there was also a great interest in operationalising CR and testing whether it had any relation to financial performance (Cochran and Wood, 1984). The idea of corporate social performance (CSP) as a model started to take hold and drew ever more interest among scholars. Wartick and Cochran (1985) presented their evolution of the CSP model which included principles, processes and policies as a way of operationalising the CSR framework proposed earlier by Carroll (1979).

During the 1990s, one of the most important contributions to CSP research was undertaken by (Wood, 1991), who revisited the model by reformulating the three principles of corporate social responsibility into the principles of social legitimacy, public responsibility and managerial discretion. In addition, as part of corporate social responsiveness, she identified the processes of environmental assessment, stakeholder management and issues management; and finally, she added the outcomes of corporate behaviour in a more specific way. This reformulation was a meaningful contribution which put boundaries around the corporate responsibilities of businesses. Carroll (1991) then presented the theoretical proposition of CR being composed of four main responsibilities – namely, economic, legal, ethical and philanthropic – and suggested a stakeholder nomenclature that served to identify who in society business is responsible towards. By then the concept of business stakeholder had already been popularised by Freeman (1984).

The emphasis during the period of the late 1990s and early 2000s has been on developing measuring initiatives and further theoretical developments. With regards to the former, tools such as the CR Index (BITC, 2016) and the Global Reporting Initiative (GRI) (Green Biz, 2014) were launched in the early 2000s as a response to a growing desire of managers to effectively and accurately start measuring and reporting on their companies' social and environmental impacts. Similarly, a series of ethical investment stock market indices (e.g. FTSE4GOOD and Dow Jones Sustainability Index) were launched around the same time to measure the economic, social and environmental performance of publicly traded companies (DJSI, 2015, Collison et al., 2008). These and other similar management tools created a competing environment amongst the business community as their focus shifted to demonstrating progress and outcomes through quantitative measures and indicators (Chatterji et al., 2009).

With regards to further theoretical developments, Garriga and Melé (2004) offer a helpful classification of the different approaches to study CR. As a brief summary, they differentiate between the following approaches: an instrumental approach views CR as simply a tool to maximise profits (Friedman, 1970); an integrative approach takes the view that companies ought to consider stakeholder concerns into their decision-making processes (Freeman, 1984); a political approach views corporations as fully embedded in society and, consequently, with a more visible public role in enhancing society's wellbeing (Scherer et al., 2006); and an ethical approach focuses on the right thing to do, being much more explicit about the moral social obligation of corporations towards society and the environment (Shrivastava, 1995). This is no doubt a helpful classification; however, these theories have been criticised for neglecting the inherently contested, complex, ever changing and indeterminate character of CR (Schultz et al., 2013, Golob et al., 2013). This critique is primarily addressed by the relatively new theory of CR communications, which essentially encompasses two orientations: the first one, in line with an instrumental approach, views CR communication as a way of persuading and influencing business perceptions through communicating CR policies and programmes (Morsing and Schultz, 2006, Morsing et al., 2008). It generally focuses on external communications and is often critiqued for being too simplistic in the way in which it portrays CR communications as a unidirectional conduit used to inform audiences (Schoeneborn et al., 2011), and for failing to consider the role of communication in negotiating public expectations (Golob et al., 2013). In contrast, within a constitutive view of CR communication, researchers are concerned with how organisations interact with stakeholders with the aim of negotiating and discussing CR projects and programmes (Basu and Palazzo, 2008). Moreover, this second orientation is also concerned with CR communications inside organisations: how managers make sense of their own and the organisation's responsibility and how they navigate situations of conflicting values, barriers and

challenges to promote and integrate CR within their businesses (Girschik, 2018). The key theme of this approach is that communication influences practice: how one talks about CR influences how CR is practised (Christensen et al., 2013). More importantly, a constitutive approach to CR communication takes a holistic view of the organisation; in other words, it encompasses the agency of individuals (i.e. what people do and display in communicating) and also the agency of non-human communicative practices, such as institutional practices, symbols, texts, tools, processes, technology, which are also considered to be elements that constitute an organisation (Schoeneborn and Trittin, 2013). The next section proceeds to identify in more detail the main theoretical approaches that scholars have used to study CR.

2.3 Approaches to study corporate responsibility and its integration

Table 2.2: Corporate responsibility theories and related approaches

Perspective	Type of Theories	Key Approaches	Key references
INWARD LOOKING	Instrumental (focusing on achieving economic objectives through social activities)	<ul style="list-style-type: none"> Maximization of shareholder value 	(Friedman, 1970, Wickert et al., 2016, Orlitzky et al., 2003)
	Integrative Theories (focusing on the integration of social demands)	<ul style="list-style-type: none"> Strategies for competitive advantages 	(Porter and Kramer, 2006)
		<ul style="list-style-type: none"> Issues management Public responsibility 	(Wartick and Rude, 1986) (Post and Preston, 2012)
OUTWARD LOOKING	Political Theories (focusing on responsible use of business power in the political arena)	<ul style="list-style-type: none"> Corporate social performance 	(Wood, 1991)
		<ul style="list-style-type: none"> Social Contract Theory 	(Donaldson and Dunfee, 1994)
		<ul style="list-style-type: none"> Corporate Citizenship 	(Matten and Crane, 2005)

	Ethical Theories (focusing on the right thing to achieve a good society)	<ul style="list-style-type: none"> Stakeholder normative theory (Freeman, 1984); (Freeman and Phillips, 2002) Universal rights (UNGC, 2016) Sustainable development and the common good (World Commission on Environment, 1987)
HOLISTIC	Communication Theory of CR (focusing on the constitutive nature of CR) CR talk can enact CR action	<ul style="list-style-type: none"> Communication as constitutive of organisations (CCO) (Christensen et al., 2013); (Schoeneborn et al., 2011) CR is a communicative event and symbolic resource (Castelló et al., 2013)

Source: (Garriga and Melé, 2004) Original does not include the Communication Theory of CR.
Classification of *inward/outward looking* added by author

Given its self-regulatory nature, CR research has fostered an examination of rules, codes, management systems and reporting indicators, among others, which has generated a fertile area for investigation. As presented in Table 2.2, the review by Garriga and Melé (2004) offers a helpful way of capturing the richness of this area of research. They postulate four main approaches to study CR: (1) instrumental; (2) integrative; (3) political; (4) ethical. Whilst the first two are concerned with how CR activity impacts on the profitability of the company and how CR can be integrated as part of the core business processes (inward looking); the last two focus on the role of companies as ethical actors in pursuit of the betterment of society and environment (outward looking). The sections present these approaches in more detail.

Instrumental CR theories assume that corporations' main responsibility lies in creating wealth at both macro (Boulouta and Pitelis, 2014) and organisational level (McWilliams and Siegel, 2000); therefore, CR is the mere means to the end profits. Within this group, they identify three main theories: the first one, referred to as shareholder value maximisation, has Milton Friedman as its main precursor. He famously proclaimed that the main aim for corporate managers is to make profits and they should only pursue CR strategies as long as they bring benefits to the company (Friedman, 1970). Given that this favours short-term benefits, there is now acceptance that this approach of maximising shareholder value is compatible with satisfying certain interest of individuals with a stakeholder in the

firm (stakeholders). Jensen (2000) calls this “enlightened value maximisation”, which highlights long-term value as the decision making criterion. A second group stresses the fact that CR can be used to bring competitive advantage to the firm (Porter and Kramer, 2006). The authors argue that investing in philanthropic activity can both bring value to the firm and create greater social value than government. This is largely due, they claim, to the fact that businesses have the experience and knowledge of how to solve problems related to the nature of their business (Burke and Logsdon, 1996). Finally, a third group highlights the benefit that investing in social causes brings to companies’ reputation and profit (McWilliams and Siegel, 2001).

The second approach, integrative CR theories, concerns itself with companies having to adapt their structures and management systems to better address CR issues. This ought to be achieved, they claim, by integrating social and environmental demands into their core business processes, since companies’ existence and growth rely on society and the environment. The main authors arguing within these parameters include Freeman (1984), who introduced the term stakeholder to refer to individuals and groups which affect and are being affected by business operation. The premise is that corporations should consider and integrate stakeholder concerns into their decision making and planning. Another research stream within this set of theories is corporate social performance, which seeks to gain social legitimacy by setting up appropriate processes for giving responses. The model was first proposed by Carroll (1979) and subsequently extended by Wood (1991), who presented the corporate social performance framework. This was composed of principles of corporate responsibilities, processes of corporate social responsiveness and outcomes of corporate behaviour.

The third approach, political CR theories, focuses on the relationship between businesses and society and the role that corporations play in providing public services vis-à-vis government or even replacing it, as a result of the arguably diminishing power of governments, particularly in the global sphere, due to processes of deregulation and the crisis of the welfare state (Garriga and Melé, 2004). A key point is the increasing power of corporations, particularly multinationals, with regards to their finance, human and intellectual capital. Therefore, a key concern for scholars (Matten et al., 2003, Wood, 2002, Donaldson and Dunfee, 2000, Archibugi, 2004) is the need for companies to use their power responsibly, by protecting the rights of citizens and potentially establishing mutually beneficial relationships with society.

Ethical CR theories focus on the ethical requirements that cement the relationship between business and society (Garriga and Melé, 2004). They are based on principles that express the right thing to do and the necessity to achieve a healthy and prosperous society. Issues of fairness and trust are key to understand how corporations need to behave (Cassel, 2001). This set of theories tend to

draw on macro-level concepts of universal human rights (different across jurisdictions) and sustainable development (growth that considers social and environmental wellbeing in the long term) and demand a relevant corporate contribution, however problematic (Colbert et al., 2003). There is general agreement on the difficulty that setting and implementing strategies that meet sustainable development poses for companies; however, some practical models have been suggested (Shrivastava, 1995, Stead and Stead, 2000) to extend traditional “bottom line” accounting (net profitability) to a “triple bottom line” which would include the economic, social and environmental impacts of the corporation.

Finally, the last two decades have seen an emergence in the CR literature of an approach to theorise CR that focuses on the constitutive nature of communication and its ability to enact organisational action and commitment. Based on the premises of organisational communication scholars (Taylor et al., 1996, Cornelissen et al., 2015) which argue that organisations emerge through communication and are further accentuated by social media as well as the increasing speed of current communications, this relatively new perspective departs from the more familiar ones which emphasise the economic, normative and political logics of pursuing a responsible business agenda. A communications perspective on CR focuses on the disruptive, complex, conflictive, messy and aspirational nature of CR (Schultz et al., 2013), which underlies the polyphonic nature of the construct (Castelló et al., 2013). Those aspects come to life not only through the ongoing interactions between organisational actors, including external stakeholders, but also through the agency of non-human communicative practices, such as texts, processes, rules, frameworks and artefacts, which are also elements that constitute an organisation (Schoeneborn and Trittin, 2013), therefore it takes a holistic view of the organisation. The key theme of this approach is that communication influences practice: how one talks about CR influences how CR is practised (Christensen et al., 2013). The communication view of CR places the analytical lens back on the inside of the organisation and defines CR as the forum for debate, dissent and exchange where ideas are negotiated and co-constructed through sensemaking processes which give way to new and emergent ways of organising (Schoeneborn et al., 2016, Schoeneborn et al., 2018)

Although these approaches, summed up in Table 2.2 (excluding the CR communications view), seem to cover most perspectives on CR studies, i.e. aiming for long-term profit maximisation, using power responsibly, integrating and responding to social demands and actively contributing to the common good of society, they do not seem to focus enough on how a single corporation needs to be internally governed in order to address CR effectively (Secchi, 2007). In fact, the previous classification may over-stress the normative perspective of CR potentially drawing attention away from management theories which would seem to be more adequate to deal with issues of integration of

CR within core business processes. A different classification based on utilitarian, managerial and relational approaches is offered by Secchi (2007). Here, the focal lens comes back to the corporation as the main purpose of analysis is to re-evaluate the role of the organisation in contributing (a) to the economy as a whole; (b) to the firm's economic performance; and (c) to the political system, respectively. The managerial approach is particularly helpful for my study since it concerns the ways in which companies integrate CR, through the development of social reporting and auditing mechanisms, and the development and implementation of tools to measure social and environmental impacts of the firm on society (Clarkson, 1995). As mentioned earlier, various models have been developed over the last few decades, starting with Wood's corporate social performance (Wood, 1991); and more recently the reporting framework proposed by the Global Reporting Initiative (Green Biz, 2014) and the CR Index developed by Business in the Community (BITC, 2016).

Whether these tools promote or hinder the integration of CR within business processes is still questioned (Secchi, 2007, De Colle et al., 2014); however, some scholars have tried to address this issue of integration by configuring the performance model to translate it into "managerial speak". For example, Carroll's (1979) social performance categories were renamed as "issues", "processes" and "principles" (Wartick and Cochran, 1985). Other scholars propose, given that the connection between economic and social performance is hard to find, to re-define those relationships by suggesting "strategic corporate social responsibility" (Burke and Logsdon, 1996), whereby CSR is worth pursuing when it yields substantial business-related business. Despite dividing CR research approaches into separate streams, there have been efforts to find interconnecting dimensions between each of the perspectives. For example, although companies' main priority lies in maximising profit, precursors of this view would nevertheless accept the integration of social demands if they are profitable in the long run (Jensen, 2000), such as investing in upskilling individuals from local communities now to benefit from ready to work individuals in the future, thereby saving on recruitment and training costs. Table 2.3 below illustrates the different ways in which CR integration has been defined in the literature.

Table 2.3: Summary of definitions of CR integration

<i>Definitional Heading</i>	<i>Definition</i>	<i>Difficulties / Limitations</i>
Integrative social contract	The need of business to recognise their ethical obligations based upon both economic and social type of contracts (Donaldson, 1982).	How do managers balance short- and long-term social expectations across various countries and stakeholders? (Wood, 1991).
Underlying interaction	Underlying interaction among the principles of social	Having policies cannot be the only outcome by which to

	responsibility, the process of social responsiveness and the policies developed to address social issues (Wartick and Cochran, 1985).	assess a well-integrated, and therefore performative corporate social responsibility (Wood, 1991).
Internal adjustment / change in core business process	It involves the rooting of values, norms and processes in the organisation (Jørgensen et al., 2006) It concentrates on integrating responsibility considerations with its business activities, such as environmental soundness of products and production, treatment of the workforce in the company and suppliers' facilities. Attempt to combine responsibility aspects with core business operations (Halme and Laurila, 2009).	Given its difficulty in changing core business processes, full integration has the risk of being replaced by mere alignment of processes (Jørgensen et al., 2006).
Stakeholder oriented	It emphasises the integration of CSR (based on stakeholder concerns) into the organisation's strategy, structure and culture (Maignan et al., 2005, Halme and Laurila, 2009).	Are stakeholders supposed to provide input into the development and implementation of CR or merely provide feedback? And are stakeholders' input reliable? (Maon et al., 2009).
Solution-oriented	It involves the notion of "top-down" and "bottom-up" approaches; whereby a top-down approach focuses on the development of management systems to help embed CR in a corporation's existing management system. The bottom-up approach focuses on linking the organisation's efforts to broader initiatives in the community (Asif et al., 2013).	It does not pay enough attention to the fragmented and differentiated nature of integrating responsible business practices within core processes (Onkila and Siltaoja, 2017).

Broadly speaking, scholars have traditionally defined CR integration as the ability of companies to address social, economic and environmental concerns from key stakeholders. On the one hand, Donaldson and Dunfee (1994), p. 254 talk about the "integrative social contract" where businesses need to recognise their ethical obligations based upon both economic and social types of contracts. Similarly, Wartick and Cochran (1985) define their corporate social performance (CSP) model by making reference to the integrative aspect of the framework: "underlying interaction among the

principles of social responsibility, the process of social responsiveness and the policies developed to address social issues” (Wood, 1991), p. 692). The underlying assertion is that businesses are an integral part of society and, therefore, depend on it for survival (Matten and Moon, 2008). On the other hand, integration of CR is also defined more in terms of a readjustment of internal practices. For Jørgensen et al. (2006), CR integration involves the rooting of values, norms and processes in the organisation. It is suggested, in fact, that companies will not act responsibly as long as CR issues are not integrated into their decision-making and governance structure (Spitzeck, 2009, Spitzeck et al., 2009). From that perspective, definitions of CR integration have tended to highlight the need for internal fit with core business processes (Yuan et al., 2011, Asif et al., 2013, Setó-Pamies and Papaoikonomou, 2016, Avram et al., 2018, Cazeri et al., 2018) through the gradual incorporation of CR policies into the strategy, structure and culture of the organisation. For example, some authors refer to specific changes to working practices associated with CR integration, such as processes that link employee reward and recognition to the adoption of socially responsible behaviours (Gond et al., 2011, Maon et al., 2009) as well as practices that encourage businesses to apply their own code of conduct to their entire supply chain (Jamali and Mirshak, 2007, Gereffi et al., 2005). This second conceptualisation tends to prioritise a solutions-oriented management practice that focuses on the development and implementation of guidance tools to help business in the process of integrating CR activity; however, it has been criticised for not paying enough attention to the cognitive, interpretive and sensemaking aspects associated with the complex process of embedding CR.

Having provided a detailed literature review on the ways in which CR and CR integration has been approached so far from both theoretical and practical perspectives, section 2.4 examines in more detail the drivers and associated challenges of CR integration, including the role of CR teams in enabling the process. Section 2.5 discusses the under-explored enabling role of CR frameworks, with a particular focus on the CR Index. The chapter concludes with the research gaps that my study aims at addressing and states the research questions.

2.4 The drivers and the challenges of integrating corporate responsibility

The introduction to the thesis highlighted the distinction between macro and micro approaches to explore the phenomenon of CR integration. Although my study focuses on the latter, namely, taking the organisational function as the unit of analysis and examining the inter-departmental dynamics in

CR integration, it is nevertheless relevant to understand the context that motivates and drives organisations to embed a responsibility agenda, given the gravity of social and environmental problems facing the world today (Banerjee, 2011). It is suggested that business motivations for CR integration are mainly driven by external pressure (Acquier et al., 2011), but also by economic and reputational reasons (Maak et al., 2016, Yuan et al., 2011, Halme and Laurila, 2009). Institutionalists have traditionally highlighted the role of coercive, normative and mimetic isomorphic pressures in the adoption and integration of standards in general (DiMaggio and Powell, 1983). For example, coercive and normative pressures can come from environmental regulators and powerful activist groups such as Greenpeace; mimetic forces can come from other businesses within the same sector which exert collective pressure through providing preferential treatment to adopters. For instance, Delmas and Montiel (2008) demonstrated that higher levels of civil activism in a particular country increase the adoption of CR standards. Similarly, Wright and Rwabizambuga (2006) explored the increasing levels of adoption of voluntary codes of conduct among the banking industry in western Europe and North America, and suggested motivations for such adoption levels are related to wanting to signal positive credentials within the industry. Another example of mimetic forces is offered by the CRI, whereby year-on-year an increasing number of companies participated in the Index by voluntarily putting themselves forward to be ranked by an organisation who sets the standard and determines the score (BITC, 2016). Pressure can also be exerted by campaigning groups demanding more from corporations than philanthropic activity can deliver (Halme and Laurila, 2009).

At this point, a question may arise about whether companies need to invest time and effort in integrating CR across the business when potentially ad hoc CR activity could already deliver the benefits of an improved reputation vis-à-vis key stakeholders (Halme and Laurila, 2009). Arguably, integrating CR activity within core business process puts firms in a better position to address CR issues due to the fact that they possess the expertise and resources to deal with such issues better (de Jong and van der Meer, 2017, Porter and Kramer, 2006), e.g. paying suppliers on time, ensuring diversity and inclusion is considered when recruiting and promoting employees, developing environmentally friendly processes as part of product design and manufacture, anticipating legislation as well as looking at the long-term return on investment when researching and developing new products and services. Equally, environmentally and socially concerned individuals may be drawn to work for organisations claiming CR credentials and once inside those individuals may champion CR activity from within the business (Maak et al., 2016). In fact, those companies which embed CR across business operations are better protected and recover earlier from potential reputational and financial hardship (Margolis and Walsh, 2003, Halme and Laurila, 2009).

It is also suggested that through an integrated and strategic way of doing CR, companies may benefit from an improved reputation, cost-savings and risk reduction (Porter and Kramer, 2006, Husted and de Jesus Salazar, 2006, Halme and Laurila, 2009), as well as improved customer loyalty and less employee turnover (Hillman and Keim, 2001). From a macro perspective, the drivers for embedding CR then lie within both a philosophical-ethical and an action-oriented managerial perspective (Yuan et al., 2011). The former states that companies have an obligation to contribute to a better society (Frederick, 1994, Carroll, 1999). The latter introduces the concept of stakeholder to explain the need for companies to address the concerns of those who have a stake in the company, e.g. employees, suppliers, customers and civil society in general (Freeman, 1984).

Table 2.4: Summary of the challenges of CR integration

<i>Challenge perspective</i>	<i>Challenge description</i>	<i>How the literature has addressed the challenge</i>
<i>Strategic/Technical</i>	<p>Change in corporate values, policies, targets, measuring and monitoring systems (Cramer et al., 2006)</p> <p>Change in the ways in which companies communicate and interact with stakeholders (Castelló et al., 2013)</p> <p>Adapting existing management systems to incorporate social, environmental and governance type of indicators (Gond et al., 2012, Westley and Vredenburg, 1996)</p>	Solutions-oriented type of research through development of frameworks and guidance for managers to implement CR across the business (Maon et al., 2009, Asif et al., 2013)
<i>Behavioural</i>	<p>Coherence between various CR activity (Basu and Palazzo, 2008)</p> <p>Consistency and materiality of CR activity in relation to the core business (Yuan et al., 2011)</p> <p>Balancing between instrumental commitment (external incentives) and normative (moral) commitment to CR activity (Basu and Palazzo, 2008, Parry and Proctor-Thomson, 2002)</p>	Analysis of content-based model of CR (de Jong and van der Meer, 2017)
	Increase feelings of pride of working for the organisation (Cramer et al., 2006)	Sensemaking tactics / framing / relational approaches from the perspective of those whose job is to promote and embed CR (Carrington et al., 2018,

<i>Cognitive / Attitudinal</i>	<p>Decrease levels of apathy, cynicism and negativity towards CR (Sandholtz, 2012)</p> <p>The potential for newly adopted rules to challenge organisational / individual identity (Ocasio, 1999, Reinecke et al., 2012)</p> <p>Increase levels of understanding of what CR rules entail for each specific function (Ghemawat and Levinthal, 2008)</p>	<p>Girschik, 2018, Wickert and De Bakker, 2018, Sonenshein, 2016)</p>
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Whilst previous literature is helpful in shedding light on the reasons why companies may decide to invest resources in integrating CR, the reality of organisational life may prove too challenging to accomplish such a complex task (Yuan et al., 2011, Onkila and Siltaoja, 2017). Therefore, exploring the phenomenon at the micro level – from the perspective of *within* the organisation – can help us gain a better understanding of the difficulties that organisations face when trying to integrate CR and, therefore, enable us to devise more effective strategies at embedding CR (Onkila and Siltaoja, 2017). As mentioned in the previous chapter, despite the large body of literature dedicated to the development of CR frameworks and tools to help business integrate CR, it remains a difficult task in itself. Starting with the premise that the integration of CR implies *change* in core operations (Cramer et al., 2006, Halme and Laurila, 2009, Jørgensen et al., 2006) as indicated in one of the definitions in Table 2.3 above, embedding CR at both departmental and individual levels can be a rather complex activity (Yuan et al., 2011). For example, the anchoring of CR in systems may be connected to the task of implementing change of values, which at the same time may require a change of company policies, objectives and targets, as well as change in the ways in which these are measured and monitored (Cramer et al., 2006). Furthermore, from a public perception’s perspective, an integrated CR may mean a change in the ways in which companies communicate to their key stakeholders from mere reporting to a more active type of communication through speedier and dynamic means of interaction with customers, employees and business partners (Castelló et al., 2013). However generic they may seem, this level of change requires a tailor-made approach at both organisation (Cramer et al., 2006) and departmental levels. More complex changes may come in the form of not just introducing new systems, but adapting existing ones, such as incorporating customer satisfaction criteria into existing product design or improving quality control systems (ibid.), which again may exacerbate the challenges of embedding CR. Furthermore, it may not be difficult conceptually to understand the

broad principles of CR, but its effective implementation has proven more challenging (Ghemawat and Levinthal, 2008). In fact, from a cognitive perspective, the process of integrating CR may manifest itself in changes in the ways in which people feel about the company they work for – the goal being the feeling of pride – an increase in awareness and wanting to improve ways of working (Cramer et al., 2006).

Given the various changes – to a greater or lesser extent – that an organisation would need to go through when adopting CR, it is suggested then that this task is hardly a uniform, consistent process, particularly when applied to the different business functions (Onkila and Siltaoja, 2017) and without negatively affecting existing management systems and structures (Yuan et al., 2011). As mentioned in the introduction, large businesses, in particular, despite having greater resources, may be slower at adopting CR due to their long history of (formal and informal) rules and organisational structures (Sandholtz, 2012) as well as the fact that core routines may have been established without any consideration of CR (Onkila and Siltaoja, 2017). Informal rules comprise the knowledge, capabilities, beliefs, values and memory of the organisation and its members, often being invoked in response to internal and external triggers (Ocasio, 1999); they are not written and, most importantly, are both a source of organisational inertia and a guide for organisational adaptation and change (ibid., p. 388). In addition, organisational members are likely to contest CR practices if the rules imposed by newly adopted CR frameworks or tools challenge their organisational identity and autonomy (Reinecke et al., 2012). This suggests that the introduction of formal CR rules should be built on organisational negotiation (Dokko et al., 2012). Such challenges may be particularly prevalent amongst those individuals who have been working in the company for a long period of time (Onkila and Siltaoja, 2017). The adoption of new rules can be costly and time consuming, therefore. In addition to assessing whether new CR activity will fit with prevailing practices, effective implementation will often depend on linkages with other business processes such as those held by human resources with regards to applying diverse recruiting practices (Gond et al., 2011) or those where there is a need for management control systems to extend technical capabilities in order to account for environmental performance indicators (Gond et al., 2012, Westley and Vredenburg, 1996).

Equally critical is the challenge of maintaining coherence across the various CR activities as well as between CR and core business activity (Basu and Palazzo, 2008, Yuan et al., 2011). For example, an insurance company may decide to invest resources in providing financial skills training for young people within the community where they operate, which in future may work in their favour by saving the company recruiting costs. From a behavioural perspective, cynicism, lack of interest, or plain disregard are also identified as potential barriers to the integration of CR activity (Painter-Morland, 2006, Sandholtz, 2012). However, it is also suggested that it is more likely that employees, including

those less attuned to CR, will engage in responsible business behaviour if CR activity aligns with core business activity (Yuan et al., 2011). Finally, from a language perspective, challenges to the integration of CR may derive from the fact that CR tends to be perceived as idealistic, lacking in purpose and communicated through abstract and aspirational language which makes it potentially difficult to translate into daily routines (Christensen et al., 2013) and be interpreted in many different ways, giving way to issues of equivocality (Sonenshein, 2016), fragmentation and differentiation, particularly given the fact that CR is a shifting phenomenon, therefore, difficult to measure (Onkila and Siltaoja, 2017), as well as decoupling (Wickert et al., 2016), that is, the creation and maintenance of gaps between symbolically adopted formal policies and actual organisational practices (Meyer and Rowan, 1977, Christensen et al., 2013).

As mentioned in the introduction to this thesis, predominant research on CR integration has been devoted to the design and development of CR frameworks, tools and standards to help businesses integrate CR (Maon et al., 2009), typically advocating a top-down approach where senior leadership teams take the lead in cascading down responsible practices throughout the rest of the organisation (Adams and Frost, 2008, Spitzeck, 2009, Setó-Pamies and Papaoikonomou, 2016, Asif et al., 2013, Parry and Proctor-Thomson, 2002) to the neglect of regarding CR integration as a dynamic phenomenon that relies on the involvement of employees – inside and outside CR functions – as meaning co-negotiators and co-constructors (Bolton et al., 2011). To that end, an emergent literature has started to focus on the inter-departmental dynamics of adopting CR by placing the analytical lens on CR managers and by extension on those individuals in charge of promoting and embedding responsible practices across the business (Carrington et al., 2018, Girschik, 2018, Wickert and De Bakker, 2018, Sonenshein, 2016). The next section proceeds to review the relevant literature on the role of CR managers in integrating CR.

2.4.1 The role of corporate responsibility managers in integrating corporate responsibility

Given the vast array of challenges – as explained in the previous section – in promoting and embedding a responsibility agenda across the whole business, it can be argued that CR managers have an incredibly difficult task ahead of them, particularly on account of their short “stint” inside organisations, relative to core business functions, such as finance, human resources, commercial and marketing (Onkila and Siltaoja, 2017, Gond et al., 2011). This does present technical (Sandholtz, 2012), cognitive (Sonenshein et al., 2014) as well as relational (Wickert and De Bakker, 2018) challenges for

these individuals when trying to adapt and change ways of working across the business. These challenges are not only confined to inside the organisation. As companies face increasing and competing pressures to assume, on the one hand, CR practices in order to address societal problems such as low levels of digital literacy among certain population groups, or environmental problems such as the increasing amount of waste going into landfill; and on the other, to compete and perform within a capitalist economic system (Schneider, 2019), they may feel compelled to increase their CR resources to project an image of an organisation that cares to invest in the long-term sustainability of the planet (Rasche, 2015).

As mentioned earlier, such conflicting interplay between economic and normative incentives may reflect the market pressure on businesses derived from a dominant neoliberal capitalist system that forces companies to compete and continually expand (de Bakker et al., 2020), rendering CR an instrument of such market expansion (Schneider, 2019). CR departments, therefore, tend to find themselves torn between economic and ethical priorities whose work, particularly commercial units, may be found to be counter-productive to the main business objective of financial profitability (Wickert et al., 2016). In the midst of organisational dynamics, discussing CR, as argued by academic research, can by itself instigate change (Christensen et al., 2013) or may simply act as window-dressing with little or no variation at the core of business processes (Lyon and Montgomery, 2015, Xie et al., 2015, Kim and Lyon, 2014). To develop and implement CR activity, teams of dedicated individuals with a strong sense of business responsibility, often correlated with deep ethical personal values, are put in place (Wickert et al., 2016, Wickert and De Bakker, 2018, Girschik, 2018).

CR teams are now a familiar feature of large businesses with a long history of CR reporting; however, their governance and structure may vary to a large extent from one organisation to another (Sonenshein, 2016, Tacon et al., 2017). In some business contexts, they may form a separate and autonomous function responsible for developing and implementing a central CR strategy (Girschik, 2018). In other cases, they may be part of the wider communications or public affairs departments, with little control of what they can convey or indeed implement (Gond et al., 2011). A different structure lies somewhere in the middle, whereby a small central team continues operating with a certain autonomy and holds responsibility for setting up the CR strategy, whilst supporting individuals with CR responsibility planted across different departments such as human resources and procurement (Carrington et al., 2018). The latter approach seems to be characteristic of businesses with a long tradition of corporate social responsibility and a somewhat more structurally integrated CR. In any case, CR teams and their individual members play an important role in influencing ethical behaviours as well as in developing ways of promoting and encouraging such behaviours across the entire business (Girschik, 2018). It is argued that individuals working to promote, defend and embed

CR can in fact help reduce uncertainty and ambiguity issues, and therefore overcome resistance by those who are less convinced about the potential benefits that CR can bring not only to the organisation as a whole, but also to the department (Siltaoja et al., 2015). For example, through meaning making approaches, such as labelling, importing framing and maintaining, Sonenshein (2016) developed a series of tactics for CR teams and individuals to better influence top managers to support a social issue. Similarly, through using relational approaches to “sell” social issues, Wickert and De Bakker (2018) offered insight into the tools that managers use in order to promote CR implementation with regards to their motivation, self-perception, aspirations, internal influence and establishing proximity and alignment of messaging.

Despite their importance, and as mentioned earlier in the section, there is relatively little research that explores how these individuals and teams go about in their daily work to promote CR integration by, for instance, shaping responsibility messages (Aguinis and Glavas, 2012, Bolton et al., 2011), adapting to influence colleagues and senior managers and developing strategic actions (Wickert and De Bakker, 2018). Furthermore, less is known about how other teams, particularly commercial, finance, communications and human resources, view and engage with CR (Maak et al., 2016, Scherer et al., 2016, Gond et al., 2011, Onkila and Siltaoja, 2017). In other words, it can be stated with confidence that there is much more research that sheds light on the challenges and difficulties of embedding CR (Aguilera et al., 2007) than on the actions at individual and team levels to address those challenges (Wickert and De Bakker, 2018) and much less on how the actions of individuals and teams outside CR teams influence the degree to which CR is integrated (Onkila and Siltaoja, 2017).

2.5 Interplay between the material and the communicative aspects of CR integration

Another important research stream in the area of CR integration that my study intends to contribute to concerns the ways in which CR frameworks and tools, as agents of change, enable and facilitate working relations between those promoting CR and those at the receiving end of CR integration, and ultimately influence the integration of responsible business practices at functional level (Schoeneborn et al., 2018, de Jong and van der Meer, 2017, Cooren and Martine, 2016). As mentioned in the previous section, it is suggested that companies will not act responsibly as long as CR issues are not integrated in their decision-making and governance structure (Spitzeck, 2009, Spitzeck et al., 2009). In fact, the integration of CR brings about cultural changes in organisations, evidenced by the adoption of

different work practices (Maon et al., 2009). For example, human resources (HR) managers, as part of their leadership course offering, may propose to incorporate incentivisation methods as a way of improving departments' performance (Gond et al., 2011). Employee rewards, through HR practices, can be linked to the adoption of responsible business practices. These practices illustrate the ways in which both functions – HR and CR – interact with each other in driving CR integration within that particular function.

CR standards (Haack et al., 2012) and management frameworks, such as the Dow Jones Sustainability Index (DJSI), ISO standards and the CRI, through their supportive role, can help integrate CR by exerting a great deal of influence in embedding responsibility policies and programmes at functional level and generally driving action on CR (Adams and Frost, 2008, Kirk, 2017). Concerning the organisations in this study, the CRI has certainly defined ways in which CR and non-CR staff interact when negotiating what, how, when and who is responsible for implementing responsible business practices (Kirk, 2013). Furthermore, by bringing the work of CR and non-CR teams together, the CRI has enabled the social and environmental responsibility of the business to be looked at from a holistic perspective; even if at a practical level the implementation of CR activities falls on specific functions. The CRI used to be one of the UK's most prominent CR indices (Kirk, 2013). Launched in 2002 by the UK charity organisation called Business in the Community (BITC) (BITC, 2016), the CRI ceased to exist in its previous form in 2017. Until then, every year BITC produced a CRI list which would encompass the top responsible companies according to a rating criterion developed by BITC. The CRI consisted of an extensive questionnaire of approximately 250 questions which would ask about all aspects of CR across the various organisational functions. Responses would be evaluated by independent experts for accuracy and credibility. Every participant organisation would be assigned a reviewer who would assess the responses and provide a score. The company would be given extensive feedback on their performance relative to the index average and industry average. BITC would then benchmark the participant organisations across the areas of management of social and environmental issues, their operational impact, the content of their reporting and the ways in which they govern their business. The top 100 organisations would be featured in one of the leading UK media outlets every summer. More than 350 companies had participated in the CRI up to 2017.

Indeed, it is suggested that CR frameworks and tools, such as the CRI and similar ones, play an important role in not only promoting a relatively uniform understanding of responsibility to both internal and external audiences (Kirk, 2017), but also in exerting a *quasi* "normative control" (Rennstam, 2012) over the ways in which the organisation re-orders itself to the new rules brought about by such frameworks. Through the development of environmental and social measuring methods as prescribed by CR management frameworks, firms can in fact not only improve existing

measuring and reporting mechanisms (Maon et al., 2009), but also develop new structures, for example, in charge of establishing business partnerships, or create additional layers of promotion criteria based on CR targets or indeed establish new working relations between departments which did not exist before. Nevertheless, extant literature tends to pay less attention to the ways in which tools such as the CRI influence interactions, perceptions, understandings and attitudes towards CR and CR integration such that they enable or hinder processes of embedding new ways of working (Girschik, 2018, Wickert and De Bakker, 2018, Onkila and Siltaoja, 2017), particularly as issues of economic and normative dimensions tend to compete within organisational environments.

In addition, CR management frameworks and tools, as they are being adopted in organisations, tend to also compete with existing rules (formal and informal), procedures, tacit knowledge, beliefs, structures and organisational systems which have been part of the organisation long before the arrival of the CR standard (Sandholtz, 2012, Acquier et al., 2011, Latour, 2006, Scott, 2008). According to Krücken et al. (2007), formal structures include rules, procedures, strategies, business plans and new management techniques, and these can both constrain behaviours in certain situations and become resources in others. This may pose another challenge to overcome, particularly for those individuals and teams in charge of promoting responsible business practices (Haack et al., 2012), as their task to reduce ambiguity and increase clarity with regards to CR becomes more difficult (Onkila and Siltaoja, 2017). The interface between existing rules and newly adopted CR management frameworks may also provide opportunities to embed CR across the business (Sandholtz, 2012). For example, the competing nature of organisational settings is an important factor to be considered and tends to be ignored when assessing levels of CR integration. Indeed, some of the existing criteria that determines budget allocation across the organisational functions, which is based on return on investment calculations, may work against certain CR projects which tend to require longer periods to bring in satisfactory returns to the firm. Similarly, the adoption of CR measures as part of the newly adopted framework may lead to an increase in budget allocation – as part of recruiting strategies or product manufacturing – which may incentivise certain departments to embed CR as part of their business processes.

Furthermore, as mentioned in the previous section, given that CR integration may lead to changes in ways of working within core business functions – namely, strategic and technical changes with regards to objective and target setting, the incorporation of corporate values and principles, the adaptation of existing management systems to incorporate social and environmental indicators, as well as changes in the ways in which companies communicate and interact with stakeholders, thereby, relying on their willingness to adopt new working practices – it would seem that the views of non-CR teams are not being sufficiently represented in existing empirical academic research (Sandholtz, 2012,

Onkila and Siltaoja, 2017). Even though their perceptions, attitudes and opinions are nevertheless implied in studies that explore the challenges and strategic moves that CR managers employ to promote CR (Wickert and De Bakker, 2018, Girschik, 2018, Carrington et al., 2018), they do not seem to be given their due attention, particularly, given the important role non-CR teams play, for instance, in contributing sound quality data and sufficient contextual information to the CRI submission (Kirk, 2017, Spitzeck, 2009).

CR standards, such as the DJSI, ISO, OECD guidelines, GRI and CRI exert a great deal of influence in embedding responsibility policies and programmes (Adams and Frost, 2008, Kirk, 2017). Concerning the organisations in this study, the CRI has defined ways in which CR and non-CR teams interact when negotiating what, how and who is responsible for implementing responsible business practices; although, according to sensemaking theories, the extent to which individuals are willing to 'play' tends to be influenced by a combination of factors related to linguistic, cognitive and behavioural dimensions (Basu and Palazzo, 2008). It is then suggested that considering the interplay between narrative accounts and the material dimensions related to rules, management systems and frameworks (CR and non-CR) and other organisational structures can provide a fruitful starting point to exploring processes of integration (Haack et al., 2012, Onkila and Siltaoja, 2017, Wickert and De Bakker, 2018).

Furthermore, by encouraging CR and non-CR teams to work together, the CRI has enabled the social and environmental responsibility of the business to be looked at from a holistic perspective, even if at a practical level the implementation of CR activities falls on specific functions. Indeed, the importance of the CR integration framework can promote a relatively unanimous understanding of responsibility to both internal and external audiences, conceptually speaking, at least (Onkila and Siltaoja, 2017).

2.6 Literature review summary: concluding remarks, research implications and potential contribution

The literature review has conducted a detailed analysis of what is known and what is less known about both CR and CR integration, highlighting the drivers and the organisational challenges in embedding responsible business practices across the business. The chapter has also examined the literature that discusses the role of CR teams and those individuals in charge of (formally or informally) promoting and embedding a responsibility agenda. The final section has reviewed the literature on the role of CR

frameworks, focusing on their enabling role between CR and non-CR staff in ways that both help and hinder CR integration. The section has used the CRI to illustrate the argument. The chapter has also highlighted the limitations of the CR integration research so far with regards to the limited attention paid to the voices of those working in core business functions but outside CR teams who are at the receiving end of embedding responsible business practices. It is being remarked that their willingness to adopt new ways of working – as imposed by CR frameworks – may be relevant in exploring the sources of tension, conflict and collaboration when trying to integrate CR across core business functions. In addition, the chapter highlights the fact that a large body of research on CR integration has focused on developing CR frameworks and guidance to help organisations embed CR and has taken a predominantly solutions-oriented approach.

Reviewing the literature in this way has highlighted some core themes that repeatedly bubble up to the surface when it comes to understanding how individuals in charge of promoting and integrating CR make sense of the challenges associated with the process and the ways in which they deal with potential conflicting values, the ways in which they balance economic and moral aspects of their work and ultimately the ways in which they overcome resistance from colleagues in other business areas. My study goes further and delves down into the specific functions under study. The importance of my investigation lies in the fact that it focuses on specific non-CR functions and their interactions with CR teams. My findings draw attention to the plausible reasons why non-CR actors may be in favour of or against incorporating CR within their day to day routines and highlights the organisational dynamics between CR and non-CR actors. It also sheds light to the ways in which some of these perceived barriers to integration can be overcome by non-CR teams through reaching higher levels of cooperation and mutual support.

To illustrate these organisational dynamics, I draw on sensemaking theories, as the framework of analysis, which enables the role of key core functions to be highlighted, namely, commercial, human resources, finance, and communication departments in establishing responsible business practices that are translated into their day-to-day work routines. To that end, the key dynamics to explore are the tensions generated between CR and non-CR teams during the development and implementation stages of CR as they would require changes in ways of working. Other tensions result from pressure exerted from external stakeholders and by extension the CR department as they promote new processes of integration of responsible business practices into core business processes. These tensions may generate dynamics of decoupling (Meyer and Rowan, 1977), that is, the gap that occurs between what organisations say and what they actually do, particularly within those units which may be more reluctant to adopt the new processes (Onkila and Siltaoja, 2017).

As mentioned earlier, it is particularly important for theory and practice to focus on this area of research due to a number of reasons; ranging from a need to gain a better understanding of the role that formal existing structures play in supporting or hindering processes of CR integration as well as of the ways in which non-CR teams influence such processes through engaging in meaning negotiation of CR with CR teams; areas which have been under-researched in previous studies of CR integration (Onkila and Siltaoja, 2017). Furthermore, there is a need to gain a better understanding of the extent to which working relations between CR and non-CR teams are enabled by newly adopted CR management frameworks and tools (Schoeneborn and Trittin, 2013), such as the CRI. On the one hand, a positivist approach to research has helped gaining a better understanding of the impact of pursuing a CR strategy on both business profitability (Porter and Kramer, 2006) and on society (Boulouta and Pitelis, 2014, Boulouta, 2013). On the other, solutions-oriented studies have indeed provided helpful guidelines to integrate CR and have been helpful for companies wanting to demonstrate progress by not only measuring and reporting on CR performance but also by benchmarking themselves against other similar companies (Kirk, 2013, Asif et al., 2013, Adams and Frost, 2008). However, it has been acknowledged that this research may not provide sufficient consideration to issues of interpretation, understanding, attitudes and perceptions of CR, particularly around the special consideration of the implications of change for individuals' and teams' day-to-day activity (Onkila and Siltaoja, 2017). To that end, it is important to establish that my study does not seek to disregard the important role that this research has played in advancing understanding of CR integration in both practical and theoretical arenas. My study, however, seeks to build on existing research by placing the analytical lens inside organisations at the individual level and explore the ways in which CR and non-CR actors make sense of and interact in the context of CR integration, and how such interactions are supported and influenced by CR management frameworks, such as the CR Index. My study then makes a number of practical and theoretical contributions. First, I explain under which conditions CR integration is more likely to take place. Second, I advance understanding of the prospective sensemaking theoretical lens by showing how CR management frameworks can be used to think, plan and execute CR activity. Third, I contribute to the CR integration literature by examining the sources of tension and cooperation between CR and non-CR actors and the organisational dynamics that are more likely to succeed in integrating CR within core business functions.

From a practitioner's perspective, this is important because, according to academic literature, businesses that integrate CR are more likely to develop resilience mechanisms to withstand potential reputation and economic damage (Halme and Laurila, 2009, Yuan et al., 2011). From an academic perspective, my study advances research on CR integration because it takes a more holistic view to the processes that both hinder and enable CR integration, at both material and cognitive levels (Gond

et al., 2011), whilst considering the views from a wide range of individuals (Carrington et al., 2018) at various levels across the cognitive and functional dimensions. The next section proceeds to explain the research methodology, including the theoretical framework, data collection and data analysis. Based on this analysis of the themes and the gaps in the literature surrounding CR integration, the following research questions (central and sub-questions) will be addressed in this thesis:

In what ways do managers make sense of and express their role in contributing to the integration of CR? In particular:

- ***What are the sources of tension and conflict between CR and non-CR teams when trying to promote CR across the organisation?***
- ***What are the sources of collaboration and mutual support between CR and non-CR teams that lead the latter to adopt and incorporate CR as part of their day-to-day business?***
- ***In what ways do CR management frameworks, such as the CR Index, enable or hinder CR integration?***

3. SENSEMAKING

The central concern of this thesis is understanding the ways in which organisational members make sense of their role in adopting responsible business practices. To that end, I examine the sources of conflict, tension and collaboration between CR and non-CR teams when trying to promote and ultimately integrate a responsible business agenda. The literature review revealed how the pluralistic nature of the concept of CR and perceptions associated with it, together with changes to the organisational context, combine to position the phenomenon as both an essential part of organisations and a difficult issue to manage, interpret and ultimately adopt as part of the core business processes. As mentioned earlier in the introduction most research so far on CR integration has missed insight offered by the dynamic, contextually-shaped departmental and organisational processes that unfold over time (Onkila and Siltaoja, 2017) and this has prompted calls for more qualitative interpretivist studies that can unearth the richness and depth of individual and team experiences.

Responding to calls for further research on how organisational members across the business interact, perceive and understand their role in adopting responsibility practices as part of their day-to-day activity (Onkila and Siltaoja, 2017) and how these relationships are enabled by CR management frameworks (Cooren and Martine, 2016, Schoeneborn et al., 2018), such as the CRI, this study adopts a sensemaking perspective as the lens through which to interrogate how CR and non-CR teams grapple with the challenges of embedding CR and how accounting for their involvement poses tensions, conflict and ultimately opportunities for collaboration among these different teams. This chapter begins by setting out the basic concept of sensemaking and makes the specific case for its suitability as a lens through which to explore the organisational dynamics of CR and non-CR teams in the process of integrating CR. The role played by narratives and stories within sensemaking will then be identified alongside specific sensemaking processes and mechanisms unearthed by extant empirical research. Based on this analysis, gaps or under-developed themes within the sensemaking field will be highlighted together with an argument for how this study can contribute to the development of the sensemaking perspective.

3.1 Why sensemaking? definitions and attributes

Indeed, moving the analytical focus inside the firm and using sensemaking theories draws attention to an emerging CR research stream that emphasises processes of interactive framing (Girschik, 2018),

relationship building (Wickert and De Bakker, 2018) and strategy-as-practice approaches (Carrington et al., 2018), which allows researchers to penetrate the “black box” of organisations and explore the everyday, micro-level CR practices of individual managers and teams in their attempt to promote and ultimately integrate CR across the business. Furthermore, drawing attention to inside the firm reveals instances of conflict, contradictions, incoherence and tensions arising when business decisions clash with managers’ own sense of ethics (Nijhof and Jeurissen, 2006). This literature tends to examine the ways in which managers make sense of CR when navigating situations of value-conflict within their own organisations. For example, Onkila and Siltaoja (2017) reveal strategies of fragmentation and differentiation to make sense of CR as individual managers seek ways to promote and integrate CR. In fact, contrary to scholars and practitioners who assume that integration of CR relies on shared understandings of CR (Wolf, 2013, Haugh and Talwar, 2010, Benn and Martin, 2010), their work highlights the ‘messy’ process of integrating recurrent CR activity where issues of decoupling (Meyer and Rowan, 1977), that is, the gap between what companies say and do in practice, are highlighted. Finally, this research shifts attention away from CEOs and leadership teams, as important as they are in promoting responsible business practices, (Maak et al., 2016, Waldman et al., 2006) to concentrate on the manager/practitioner as a CR champion/social change agent, capable of influencing perceptions and attitudes across the firm, therefore reinforcing earlier studies which position CR as a movement from the bottom up (Sonenshein, 2016, Anderson and Bateman, 2000).

Developed originally by Karl Weick, sensemaking is a highly influential perspective in organisation studies, associated strongly with research that is interpretive, social constructionist, processual and phenomenological (Brown et al., 2015). Although also known as a theory, lens or framework (Maitlis and Christianson, 2014), Weick (1995) noted that sensemaking is a frame of mind and seeing it as a perspective allows scope for more flexibility in its use, however ambiguous. Though there is no single agreed definition, there is a general consensus that sensemaking refers to those processes by which people seek plausibly to understand ambiguous, equivocal or confusing events (Brown et al., 2015, Maitlis and Christianson, 2014). As Weick (1995) argues, the basic idea of sensemaking is that reality is an ongoing accomplishment that emerges from efforts to create order and make *retrospective* sense of what occurs. Such definitions serve to position sensemaking as a thinking process that uses *retrospective* accounts to explain events such as organisational changes. The salience of accounts in the sensemaking process highlights a key attribute, namely, the focus on *retrospect*. The idea of retrospective sensemaking derives from the fact that “people engage in partially overlapping processes in which they construct realities and then retrospectively make sense of them in a continuing dialogue of discovery and invention in which identities and social worlds are concomitantly referenced and fabricated” (Brown et al., 2015) p. 267). The emphasis on

reconstruction has important implications for this research suggesting that participants, when asked to define CR and their understanding of embedding CR activity as part of their day-to-day business processes, start with some predetermined position which they modify as they add cues and events that reinforce such a stance. Any apparent contradictions and discrepancies become themselves triggers for sensemaking in action.

A further implication of this re-construction of realities gives rise to another key element of sensemaking relevant to this research: the fact that it is driven by *plausibility* rather than accuracy. Sensemaking is not about seeking the truth, it is about continued redrafting of a narrative so that it becomes comprehensive and more resilient in the face of criticism (Weick et al., 2005, Brown et al., 2015). "Sensemaking is about plausibility, pragmatics, coherence, reasonableness, creation, invention and instrumentality" (Weick, 1995) p.57). This perspective chimes with the emphasis placed on the view that CR activity, explored from the sensemaking perspective, is seen as resulting not directly from external demands, but instead from organisationally embedded cognitive and linguistic processes (Basu and Palazzo, 2008). This suggests that managers do not act within a real environment, but a perceived one, and behave not as real organisations but as self-perceived organisations (Weick, 1995). In this research context, CR managers employ language and exhibit behaviour that they think will convince non-CR individuals and ultimately help in their quest for a well-integrated CR, regardless of it being accurate or otherwise; in other words, the essence of defending and justifying CR integration by CR staff lies not on the tactics, methods and techniques they deploy, but in the ways in which they are both represented by them and perceived by those in non-CR positions (Buchanan and Badham, 1999). In the context of this thesis, for example, the CRI may be a technique employed by CR managers to improve diversity performance and reporting, but it may be perceived as a threat by human resources departments (Gond et al., 2011) due to new objectives and targets being potentially imposed on them.

Following on from this, another key attribute refers to the distinction that Weick (1995) makes between *interpretation* and *sensemaking*: whereas interpretation implies that there is something to be discovered, sensemaking is less about discovery than invention. Since sensemaking refers to processes by which people generate what they interpret (ibid. p. 13), it is suggested that "sensemaking involves not merely interpretation and meaning production but the active authoring of a situation in which reflexive actors are embedded and are attempting to comprehend" (Brown et al., 2015) p.267). Invention preceding interpretation is a valuable attribute of sensemaking as it implies a higher level of engagement and connection with what someone is trying to interpret (Ward, 2018). In the context of this thesis, the distinction between authoring and interpreting is of direct relevance because it highlights the creativity involved in the ways in which participants account for how they understand

the adoption of responsible business practices should work in their own departments. For example, when justifying the benefits of integrating a recruitment strategy that considers diversity and inclusion, it may be reasoned based on the cost and time saving elements rather than the rationale of bringing about a diverse and skilled workforce. Similarly, explaining the benefits of launching a small project in the realm of charity may sound to some as an add-on activity, whereas CR pioneers may choose to present it as having a catalytic function that triggers reflection processes about ethics and responsibility whilst helping create a shared understanding of the company's social responsibility (Cramer et al., 2006).

Weick (1995) offers two reasons for sensemaking – uncertainty and ambiguity – which themselves are caused by processes of change, either radical or ongoing (Sandberg and Tsoukas, 2015). According to Weick (1995), the creation of meaning plays an important role in the shaping of change processes in organisations. Meaning arises through social interaction and this exchange takes place through communication, which inevitably gives rise to a multiplicity of meaning (Miles and Huberman, 1984). Such diversity of cognitive interpretations has implications for how we understand CR integration as a *uniform* process (Onkila and Siltaoja, 2017); but, instead, it is suggested that CR integration is not only one of the most difficult tasks for companies, but one characterised by tensions and contradictions between what companies do and what they say they do (Christensen et al., 2013, Wickert et al., 2016), and at the same time between individuals within the same company (Onkila and Siltaoja, 2017). In fact, consistent with a prevailing view of sensemaking as an issue of language, talk and communication (Weick et al., 2005), past research on sensemaking has placed emphasis on conversational practices such as argumentation (Weick, 1995), metaphorical communication (Cornelissen, 2014), and the exchange of narratives (Sonenshein, 2010) as well as accounts that help describe and make certain situations of crisis or change meaningful (Maitlis, 2005).

Recently, however, a series of studies have highlighted how individuals rely on a variety of material practices and tools to interact, communicate, exchange and present ideas through slide presentations (Kaplan, 2011), visual maps and even Lego bricks (Oliver and Roos, 2007), as they collectively engage in the less researched form of *prospective collective sensemaking* (Stigliani and Ravasi, 2012). Indeed, although most researchers have highlighted the retrospective nature of sensemaking, there is a strand of theorising and empirical research that claims sensemaking may be future-oriented and can occur prospectively (Corley and Gioia, 2011, Gioia, 2006, Ybema, 2010, Kaplan and Orlikowski, 2013). In fact, one of the most common critiques is that the “current sensemaking perspective enables the study of retrospective sensemaking only, at the expense of studying prospective sensemaking” (Sandberg and Tsoukas, 2015) p. S18). In order to rectify this, Gioia and Chittipeddi (1991) added the concept of “sensegiving”, which according to them is future-oriented,

and it occurs when managers try to communicate what an organisational change means to other stakeholders such as employees. However, as Sandberg and Tsoukas (2015) argue, in order to give sense one requires first to make sense of something that has occurred in the past, therefore, they claim that adding the notion of “sensegiving” to the existing sensemaking perspective does not seem to be enough to enable us to investigate more genuine forms of prospective sensemaking, such as strategic discussions about the future or indeed the integration of responsible business practices. This emphasis on a prospective sensemaking perspective is particularly relevant for this study, especially when expectations or aspirations about the future are ambiguous or unclear (Stigliani and Ravasi, 2012), p. 1251).

Stigliani and Ravasi (2012) explained *prospective collective sensemaking* as based on iterative cycles of sensemaking and sensegiving as members of groups go back and forth reviewing and refining emerging interpretations whilst attempting to influence other members of the group. By doing so, they show how the “materialisation of cognitive work” supports the construction of new and shared understandings, through the *articulation* and *elaboration* of new mental structures, as opposed to labelling unfamiliar events based on currently available ones. This different type of sensemaking has been referred to as “prospective” (Gioia and Thomas, 1996) or future-oriented sensemaking (Gephart et al., 2010). They argue that, unlike retrospective sensemaking which typically occurs in situations of crisis where time for action is limited, a prospective sensemaking perspective tends to be more appropriate when time pressure is less relevant, which provides opportunity for prolonged, conscious articulation and elaboration of tentative interpretations.

The emphasis on employing a *prospective sensemaking perspective* has important implications for this thesis in that it resonates with the aspirational and future-oriented nature of CR. Furthermore, the use of the CRI in supporting new and shared understandings of CR integration through its enabling role resonates with prospective collective sensemaking perspective, where material practices (e.g. CRI), in conjunction with group interaction and reflection, contribute to making sense of organisational change in daily activity. Echoing the sentiment of Stigliani and Ravasi (2012) with regards to the importance of the future-oriented sensemaking, Brown et al. (2015), by highlighting issues of spatiality and temporality in processes of organising, argue that there is scope for more fine-grained analysis of how individual or collective sensemaking can better support decision-making processes and ultimately help organisations make sense of the future. They go on by asserting that this is particularly important in situations characterised by ambiguity, uncertainty and organisational change. For this reason, researchers are calling for further research that unpacks the process of prospective sensemaking that goes beyond making sense of what has happened in the past and, instead, focuses on mapping out what the future can look like (Brown et al., 2015, Sandberg and

Tsoukas, 2015). Responding to calls for further research that considers the future-oriented aspect of the sensemaking perspective, this research aims at making a contribution by examining the ways in which the CRI has supported both CR and non-CR teams in not only increasing awareness of CR, but also in examining the convenor role of the Index in planning CR activity.

Having identified the defining characteristics of the sensemaking concept as originated by Weick and highlighted their utility when considering an investigation of the experience of CR integration, it is relevant to assess contemporary analyses concerning the development of the sensemaking perspective and consider the implications for this research. Whilst a number of reviews of sensemaking research have been conducted (Brown et al., 2015, Maitlis and Christianson, 2014, Weick et al., 2005), it is the work of Sandberg and Tsoukas (2015) that is the most comprehensive with regards to reviewing core concepts, conceptually accounting for gaps, evaluating underlying assumptions and identifying new directions for future theory and research. Their review was based on a database search across nine leading journals (Academy of Management Journal, Administrative Science Quarterly, Human Relations, Journal of Management, Journal of Management Studies, Journal of Organisational Behaviour, Organisation, Organisational Science, and Organisation Studies), which recorded a total of 147 articles in which the sensemaking perspective had been applied within organisation studies. This extensive review identified five basic constituents of the perspective, namely that sensemaking (i) is confined to specific episodes, (ii) is triggered by ambiguous events, (iii) occurs through specific processes, (iv) generates particular outcomes, and (v) is influenced by specific situational factors. These are summarised in Table 3.1 below.

Table 3.1: Major constituents of the sensemaking perspective (Sandberg and Tsoukas, 2015)p. S12)

Major constituents of the sensemaking perspective			
The overarching constituent of the sensemaking perspective			
Sensemaking is delimited to the <i>episodes</i> that take place from the moment some aspects of the ongoing process of organising are interrupted until they are satisfactorily restored (or in some cases) permanently deleted.			
Major specific constituents of the sensemaking perspective			
<i>Events that trigger sensemaking</i> - Major planned events - Major unplanned events - Minor planned events	<i>Processes of sensemaking efforts</i> - Creation - Interpretation - Enactment	<i>Outcomes of sensemaking</i> - Restored sense - Restored action - Non-sense - No restored action	<i>Factors influencing sensemaking</i> - Contexts - Language - Identity - Cognitive frames - Emotion - Politics - Technology

<ul style="list-style-type: none"> - Minor unplanned events - Hybrids of events 			
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A number of observations can be made about this framework which reinforces the case for why sensemaking is a useful lens through which to conduct this investigation. Firstly, we observe the *episodic nature* of sensemaking; in other words, something that occurs from the moment some ongoing activity is interrupted until it is satisfactorily restored (Sandberg and Tsoukas, 2015). In relation to this study, the episodes may refer to the instances where these organisations started / stopped participating in the CRI or any other event that interviewees recalled as being important to have triggered some change in the process of CR integration. Secondly, we observe the importance of *ambiguous events that trigger sensemaking*; this is what Weick et al. (2005) calls “disruptive ambiguity”, which forces retrospective or prospective sensemaking in an effort to restore order. The framework highlights how such events need not be major crises or disasters. In this case, the disruptive ambiguity takes the form of, for example, having to review and update financial reporting methods to incorporate reputational indicators. Thirdly, we observe the distinction between *creation, interpretation* and *enactment* processes of sensemaking. In this thesis, the enactment element seems to be more relevant due to the future-oriented and aspirational nature of CR. CR and non-CR teams engage in processes of meaning negotiation which involve the prospect of changing and therefore incorporating new ways of working. Fourthly, we observe the importance of there being a *restoration of sense as an outcome* of the sensemaking process. In this study, this is probably the least relevant element. In theory, this would take the form of CR and non-CR teams being able to demonstrate that from their perspective CR activity has been embedded and has actually effected some change in core operations. However, given the aspirational and shifting nature of CR (Christensen et al., 2013), it is unlikely this will be achieved, even in the long term. Finally, they capture the notion that sensemaking efforts do not take place in isolation and are instead *shaped by a number of significant factors in the sensemaking situation*. Of the specific factors that Sandberg and Tsoukas draw out, those of contexts (the various functions within organisations), language (communication as constitutive of organisations) and technology (that provided by the CRI) are of most interest and relevance here. The application of sensemaking in the context of CR will be explained in the below sections.

3.2 Sensemaking and corporate responsibility

Most studies have focused on motivations and outcomes of CR (Basu and Palazzo, 2008). As mentioned earlier, an instrumental perspective explores CR from the perspective of its ability to improve financial performance through the formalisation of CR in an organisational context, whereas a political view positions companies as powerful entities with strong influence in improving society overall (Schultz et al., 2013). Diverting from this line of research, a sensemaking approach highlights the constitutive nature of CR communications in developing values and norms that everyone lives up to (Schultz and Wehmeier, 2010). It suggests that it can help identify the ways in which organisations develop theoretical frameworks that allow for an understanding of how normative concepts can guide organisational behaviours. It specifically focuses on how organisational members think, speak and act with respect to their key stakeholders, thereby drawing attention to the organisational dynamics that emerge and develop as a result of such interactions and patterns of interrelationships (Basu and Palazzo, 2008).

At the heart of this research project is the study of how CR and non-CR teams negotiate the meaning of CR and CR integration and how such interactions are facilitated by material resources such as the CRI. A fundamental characteristic of the sensemaking perspective that makes it an appropriate vehicle for this study is the salience of *enacting* as generating new and shared understandings as well as narratives and stories of CR that can potentially anticipate or map out future events (Stigliani and Ravasi, 2012). As Weick himself posits, sensemaking is a process by which individuals develop cognitive maps of their environment (Weick et al., 2005). In this context, sensemaking tends to be defined as the ongoing reference to plausible images that rationalise people's actions (Weick, 1995). Viewed as a process of organising thoughts, Weick's sensemaking process tends to follow three steps: (1) turn images into words, (2) turn words into written text, and (3) turn written text into actions that are widely accepted and institutionalised. This is illustrated below in the cognitive, linguistic and conative dimensions of the sensemaking model of CR as developed by Basu and Palazzo (2008).

Table 3.2: Dimensions of the sensemaking process in the context of corporate responsibility

<u>Cognitive</u> What do CR and non-CR teams understand of CR and CR integration?	Identity Orientation	Individualistic Relational Collectivistic
	Legitimacy	Pragmatic Cognitive Moral

<u>Linguistic</u> How do CR and non-CR teams articulate and elaborate their understanding of CR and CR integration?	Justification	Legal Scientific Economic Ethical
	Transparency	Balanced Biased
<u>Conative</u> What are the sources of tension and collaboration in the context of CR integration between CR and non-CR teams?	Posture	Defence Tentative Open
	Consistency	Internally consistent Internally inconsistent
How does the CRI enable and influence working relations between CR and non-CR teams such that it enables or hinders CR integration?	Commitment	Instrumental incentives Normative incentives

Source: (Basu and Palazzo, 2008) adapted to the internal dynamics of an organisation

Table 3.2 above shows the dimensions of sensemaking, initially developed by Basu and Palazzo (2008) and applied to the context of CR inside an organisation. The framework identifies the *cognitive*, *linguistic* and *conative (behavioural)* dimensions of the CR sensemaking processes. Basu and Palazzo (2008) explains the dimensions as follows: the *cognitive* dimension implies thinking about what responsibility means for the organisation in the broad sense; the *linguistic* dimension involves ways of explaining the organisations' reasons for engaging in specific activities and how it goes about sharing that with others; and the *conative* dimension involves the behavioural posture that it adopts (defensive, open and tentative), along with the consistency it shows in conducting activities that may or may not align with stakeholder concerns and the type of commitment it professes to be, either instrumental (external incentives) or normative (moral incentives). This sensemaking framework, applied to the internal dynamics of the organisation, helps draw attention to the ways in which each of the organisational functions under study makes sense of CR, individually and collectively, as well as how they articulate, elaborate and action CR integration. Such a perspective favours reflective, narrative analysis of group processes and stresses the links between cognition and action (Nijhof and Jeurissen, 2006). These dimensions together help identify sources of tension and conflict alongside opportunities for mutual support and collaboration based on pragmatic, relational, and functional issues. Highlighting these processes helps identify the degree to which CR activity is embedded within the core business routines under study. Furthermore, a process of sensemaking offers scope to

explore how individuals with different views and attitudes attempt to reach mutual understanding or otherwise, and how those interactions are enabled by material resources such as the CRI which ultimately enable or hinder the integration of CR activity.

Applying a sensemaking perspective to the study of corporate responsibility is a relatively recent stream in academic research (Nijhof and Jeurissen, 2006). The sensemaking perspective appears to be particularly well suited to understanding the role and function of norms and values in organisations. Incorporating CR into an organisation always includes a normative element: it is about making choices on what is considered to be valuable. It is suggested that a normative framework based on moral and ethical discussion can help create a “strong sensemaking system” (Treviño et al., 2003, Onkila and Siltaoja, 2017). As explained in the previous section, Weick’s theory of sensemaking provides a theoretical framework for understanding how normative concepts can guide organisational behaviour (Weick, 1995) and how morality can help organisations to better achieve their goals. Sensemaking theory can also help explain immoral and irresponsible behaviour in organisations (Nijhof and Jeurissen, 2006). These examples of the real world give rise to questions concerning the dynamic processes underlying CR with regards to how individuals justify irresponsible behaviour. A sensemaking perspective appears to be well placed to help examine these issues.

The theory of sensemaking assumes that implementing CR takes place through a process of making sense of a situation that is initially puzzling or problematic (Cramer et al., 2006). In this study, a sensemaking theoretical framework is used to explore how the CR functions defend, promote and justify CR and how non-CR staff interpret, perceive and react to strategies of CR integration. Based on this initial framing, the study highlights processes of sensemaking based on relational, practical and functional level which helps identify sources of conflict, tension and opportunities for collaboration between CR and non-CR teams with regards to the embedding of CR across core business processes. The study shows there is a general recognition that in order to embed CR across the business, CR teams need to actively promote an understanding of responsible business that connects it not only to the core business activity (Wickert and De Bakker, 2018, Carrington et al., 2018), but also to the core processes within each specific function; in the case of the banks and insurance companies in this study, a CR understanding seems to be associated with responsible growth, product innovation, and data protection and customer safety at business activity level; however, at functional level, CR activity needs to be meaningfully translated such that individuals within that particular function are able to easily adopt responsible business practices. For example, for human resource managers in this study, integrating CR activity would mean not only offering responsible leadership courses (Gond et al., 2011), but ensuring that issues of diversity and inclusion are considered when recruiting, retaining and

promoting individuals throughout the organisation in a way that supports the mission and values of the organisation.

Similarly, with regards to the food retail companies, integrating CR activity is generally understood as not only interpreting the typically abstract concept of CR into tangible goals that can be put into practice by the different departments (Tello-Rozas et al., 2015, Jarzabkowski, 2004), but also to take a step ahead of normal business operations and be ready to tackle environmental and social issues. For both sectors, the ways in which CR integration is being made sense of varies greatly from company to company; however, what resonates among the companies interviewed is the fact that CR tends to be conceived of, at least by CR managers, as the way in which business risks and opportunities can be anticipated, identified and reported to the business, so that the business is ready to address them in the most effective way. Such future-oriented nature of CR seems to present a problematic and somewhat antagonistic relationship between CR and sensemaking. Echoing Sandberg and Tsoukas (2015), as discussed in the previous section, Nijhof and Jeurissen (2006) suggest that CR theory would have some troubles with Weick's persistent view that sensemaking is retrospective in nature (Weick, 1995) and that it is very unlikely that a meaningful concept of moral responsibility can ever be construed that does not involve the assumption that human actions are meaningfully oriented towards the future. Moral competence, for example, is defined in terms of an actor's sensitivity to possible *consequences* for his actions for the well-being of others and moral responsibility as the virtue of moral *foresight* (Bovens et al., 1998).

3.3 Specific sensemaking approaches as revealed in extant research in the context of corporate responsibility

One of the contributions that this study seeks to make is by responding to Sandberg and Tsoukas (2015) to further research on a prospective sensemaking perspective, particularly given the aspirational and future-oriented nature of CR, which lends itself to not only interpret but also create and elaborate new ways of understanding CR. Relevant to this pursuit is a more detailed examination of the literature in order to unearth specific processes or approaches that have been identified in prior research that develop narratives and stories in the context of CR. Identifying these approaches also serves a methodological purpose (see Chapter 4 below) by providing a template for the analysis of data gathered in the study.

In their study of CR standardization, Haack et al. (2012) examine the trajectory that a CR standard follows when it is being adopted by an organisation. The authors introduce a narrative perspective that highlights the journey that a CR standard follows from being formally adopted to becoming collectively accepted as a valid solution to a problem of societal concern. They initially identify two antagonistic narratives: first, the *success narrative* reflects a set of stories that construe the rapid dissemination of the standard as a valid countermeasure against the detrimental social and environmental impact. In contrast, the *failure narrative* is largely critical of the success narrative and centres on stories that question the standard's actual relevance to organisational practice. They find that over time, the two narratives are replaced by a third set of stories, the *commitment narrative*, which emphasises the processual character of standardization towards an inevitable gradual and "creeping" commitment of business firms to the cause of CR.

From an external communications perspective, Morsing and Schultz (2006) highlight CR as a communication activity. They explain which kinds of strategies companies use in their interaction with stakeholders. Starting from a sensemaking and sensegiving perspective (Gioia and Chittipeddi, 1991) on CR, they distinguish between a *stakeholder information strategy* (one-way communication), *stakeholder engagement strategy* (asymmetric two-way communication) and *stakeholder involvement strategy* (two-way symmetric communication). They conclude that, in particular, this third strategy best fits the challenge inherent in CR concerning stakeholder engagement and illustrate this with examples of stakeholder involvement by companies such as Vodafone and Novo Nordisk.

Also, from an external communication perspective, Pater and Van Lierop (2006) distinguish between an inside-out, outside-in and collective sensemaking on stakeholder management. They argue that the first two perspectives are inadequate in complex environments due to the narrow scope of issues identified; either by focusing on the company's needs or by just responding to a few "threatening stakeholders". They claim "*collective sensemaking*" is better placed to address stakeholder management by adopting a middle ground. Similarly, Painter-Morland (2006) also emphasises the role of sensemaking in stakeholder relationships, which means, according to her, communicating across the boundaries of various stakeholder groups and accepting differences of opinion within those groups. She stresses the dynamic nature of stakeholder engagement from a sensemaking perspective. Painter-Morland applies Weick's retrospective sensemaking and argues that the moral order that is discernible within complex organisations is socially constructed through sensemaking processes and it only becomes visible when the coherence of the logic that had informed specific decisions becomes visible. Another study which uses sensemaking perspective in the context of stakeholder involvement in CR activity is that of Schouten and Remme (2006), which illustrates and conceptualises how people inside and outside the Shell organisation try to build shared frames of

references with respect to CR. They propose three competencies to adequately involve stakeholders: (1) *stakeholder engagement through listening and understanding*, (2) *the creation of an organisational language of CR as it makes sense to the members of the organisation*, (3) and *recognise the momentum of taking action*.

From an internal perspective, the study by Cramer et al. (2006) highlights the role of CR change agents as a broker in providing guidance and translation of abstract CR language into a language that fits the organisation or more specific departments. They argue that although CR change agents strive generally for the same goal, they differ in the manner in which they look at CR in their company. Based on their initial analysis, they identified five sensemaking approaches that CR change agents use to promote and implement CR within their companies: (1) *Pragmatic sensemaking*, where the change agent concentrates on translating the company's principles into clear and tangible goals, and tends to concentrate on projects which gather support; (2) *External sensemaking*, where the change agent forms part of the external affairs department, and the focus is on garnering external support through active communication with stakeholders; (3) *Procedural sensemaking*, where the emphasis is on ensuring CR values are implemented in strategic quality and management systems; (4) *Policy-oriented sensemaking*, where the focus is on anchoring CR aspects in their policy, where sustainability aspects, for instance can be incorporated as part of the mission and values, and CR is seen as a strategic concept at corporate level; (5) *Values-driven sensemaking*, where companies develop their own interpretation of CR on the basis of deeply embedded values and beliefs.

Focused on the role of CR managers, change agents or internal activists, as they are typically called, more recent studies highlight the engagement strategies that these change agents employ in order to promote and ultimately "sell" CR issues to the rest of the organisation they work for. Using interactive framing (Girschik, 2018), relationship-building strategies (Wickert and De Bakker, 2018), meaning-making tactics (Sonenshein, 2016) and strategy-as-practice approaches (Carrington et al., 2018), these studies allow researchers to go inside the organisation and explore the everyday, micro-level CR practices of individual managers and teams in their attempt to promote and ultimately integrate CR across the business. Illustrated in these studies are strategies of *external and internal alignment of messaging, motivation and self-perception, tempered aspirations, accumulating internal influence, establishing proximity and adapting to issue buyers' worldviews and meaning-making tactics of framing, labelling, maintaining, and importing* are some of the actions and strategies that CR managers use in order to promote, advance, defend, justify and ultimately embed a responsibility agenda. These studies place their unit of analysis inside the firm and their focus is mainly on those who do the "pitching", with the exception of Wickert and De Bakker (2018) who explore engagement interactions between those who "sell" and those who "buy" CR activity. A greater focus on material

resources as enablers of prospective sensemaking can enhance our understanding of the existing barriers, challenges and potential solutions to the conundrum of integrating responsible business practices.

The next section looks at the organisation as a system of communication and makes the case for using CR communications in the constitutive sense to support a sensemaking theoretical framework.

3.4 Sensemaking and CR communications in the constitutive sense

As it has been emphasised in relevant literature, *sensemaking is an issue of communication* (Cooren et al., 2011); therefore, it needs to consider the relational and iterative aspect of talking and understanding each other. For example, there is the research tradition that regards communication as performative, meaning that what firms say constitutes what they do (Christensen and Cheney, 2014). In other words, contrary to research critical of CR due to the potential for companies to exaggerate their social and environmental credentials, it is suggested that “aspirational CR”, as coined by Christensen et al. (2013), constitutes a forum where ideas are in a constant state of flux (Gilbert et al., 2011, Scherer and Palazzo, 2007) and, therefore, it becomes reasonable to find a gap between words and action. For example, the in-depth study by Livesey (2002) of Shell communication practices illustrates the constitutive potential of CR talk. After a period of intense critique towards the firm through the 1980s, Shell was nevertheless able to change its identity through developing responsible practices and slowly alter some of its operations. Through CR talk, even though far from living up to its words, the company managed to improve external perceptions, changed priorities and instigated new initiatives. Another similar example is offered by the study by Haack et al. (2012) of the evolution of CR narratives in banks, where the authors argue that hypocritical talk is merely a transitory phenomenon and that eventually the gap between words and actions slowly closes through processes of internalisation. However, critics of the aspirational notion argue that CR talk is not a mere discourse when it does have material effects on people’s lives and not following words with actions may backfire (Onkila and Siltaoja, 2017).

Within a context of low levels of trust in businesses (Edelman, 2018), companies are under growing pressure to increase both their transparency and their responsible business practices (Dubink et al., 2008). For example, the growing need for more transparency and better communication on CR initiatives has resulted in an increasing number of companies publishing CR

reports in which their efforts towards a more socially and environmentally responsible organisation are highlighted and often exaggerated (Nijhof and Jeurissen, 2006, KPMG, 2015). Due partly to CR teams' efforts in pursuing a responsibility strategy, CR communication has become, to a greater or lesser extent, part of the wider corporate communication (Arvidsson, 2010); hence the need to control it and manage it to protect the reputation of the business (Pérez, 2015). Furthermore, the pervasiveness of CR communications has allowed companies to reframe corporate identities (Schoeneborn and Trittin, 2013, Cooren and Martine, 2016, Weick et al., 2005). In fact, through their CR webpages, firms within the food retail and financial services sectors define themselves as providers of both good health (Nestle, 2015) and sound wealth (Aviva, 2018). At the same time, these two industries face economic challenges of a similar nature: that of the digital 'disruptors' (Gomber et al., 2018, Li and Yousept, 2004). This relatively emerging industry is looking for new pathways to successful business models that have the potential to transform the more traditional industries of banking, insurance and food retail (Gomber et al., 2018). Whether banking online or shopping online, such new business models enable more efficient business processes, whilst prompting a wave of innovation investment by the more traditional business models (Morganosky and Cude, 2000).

In this study, issues around CR integration have so far been discussed from a conceptual perspective examining the demands that have been made to companies and how through their CR functions they are being responded to. Companies enact different ways of improving their reputation whilst operating in a highly competitive market (DeTienne and Lewis, 2005). Whether it is reporting externally on their responsibility achievements (DJSI, 2015) or participating in responsibility indices (BITC, 2016, Spitzbeck, 2009), companies are exercising different ways to improve external reputations. To that end, CR teams and CR champions within companies (Girschik, 2018) are at the centre of promoting and integrating a responsibility agenda into the core business processes. As mentioned in the previous section, examining their challenges, strategies and accomplishments within a context of organisational indifference and sometimes overt rejection has recently emerged as a key topic in academic research (Wickert and De Bakker, 2018, Bolton et al., 2011, Sonenshein, 2016). Examples of businesses attempting to promote and advance CR across their business range from exploring individual tactics to cope with conflicting values within (Carrington et al., 2018, Phillips, 2013, Allen et al., 2015) through to identifying strategies of message alignment with external and internal stakeholders (Bolton et al., 2011). This body of research, sociologically anchored, focuses on discursive and sensemaking-based theories that highlight the ways in which individuals make sense of their organisational environments and how their conceptual framings enable them to deal with value conflict issues within their firms.

Scholarly research makes a distinction between discrete CR undertakings – one-off actions not necessarily tied up to the core business strategy – and recurring CR activity, which is more likely to be incorporated as part of core business operations (Yuan et al., 2011) and, according to the literature, more likely to effectively address social and environmental issues (Porter and Kramer, 2006). Many organisations aim at fully integrating CR into their core business plans and programmes rather than just dedicating resources to one-off activities (Maon et al., 2009). However, the reality is that many of these firms still view CR as divorced from their core businesses despite pressure from external influences on companies to pay more attention to their operational social and environmental (Yuan et al., 2011).

CR and non-CR actors engage in a process of continuous meaning negotiation (Bolton et al., 2011), through which new and revised understandings of responsibility emerge, evolve and eventually become fully integrated as part of the core corporate identity and business practice, or alternatively, succumb to oblivion (Christensen et al., 2013). Addressing this area of research, I draw on both sensemaking (Basu and Palazzo, 2008, Weick et al., 2005), and CR communications perspectives (Yuan et al., 2011). By integrating both perspectives, I elucidate the under-theorised role of employees (CR and non-CR) in making sense of CR through ongoing communication and interaction, which tends to be enabled by material resources, such as the CRI. This approach allows me to highlight the micro-level processes of interaction between different departments. Sensemaking plays a major role in intra-organisational processes; for instance, in how CR teams convey a meaning of responsibility as they defend, justify and promote their view thereof across the business. Furthermore, it allows to identify how other teams and individuals within those teams perceive and react to the CR message that is promoted by colleagues with CR roles and responsibilities. Most studies tend to ask questions around the motivations and outcomes of engaging on CR as well as explore the type of CR activity and the channels typically employed to connect with key stakeholders (Basu and Palazzo, 2008). Instead, a sensemaking approach draws attention to how actors construct meaning and how their understanding is being interpreted and reacted to by those whom they intend to persuade (Nijhof and Jeurissen, 2006). Ultimately, the integration of CR can be seen as a process of change, in which people within an organisation take action to develop an understanding of responsibility that is meaningful across the various departments and aligns with each functions' priorities and core processes (Yuan et al., 2011). In this study, although the concept of CR is not completely new to non-CR individuals, the process of integrating recurrent CR activity into their own departmental processes may constitute a relatively new task, and therefore it can be said that there is a process of sensemaking taking place at individual and functional level that translates the abstract dimensions of responsibility into elements which can easily be understood and adopted as part of the everyday practices. This process of sensemaking is

best exemplified by using CR communications in the constitutive sense. The next section employs the *organisation* as the central actor to illustrate this body of research.

3.4.1 The organisation as a system of communication

Within the study of CR, a relatively new research approach based on the constitutive nature of CR communication has emerged (Golob et al., 2013). This field of research has significantly grown over the years (Schoeneborn et al., 2011). It has been influenced by authors from public relations and corporate communications (Morsing and Schultz, 2006, Morsing et al., 2008); organisational communication (Christensen and Cheney, 2011, Schultz and Wehmeier, 2010) and management studies (Palazzo and Scherer, 2006, Humphreys and Brown, 2008). In fact, its interdisciplinary nature makes CR communication research amply heterogenous. In contrast, the transmission model of CR communication tends to be criticised because it overemphasises external communication, thereby neglecting its dynamic and formative nature (Schoeneborn et al., 2011). As Christensen and Cheney (2011) put it, the basic premise is that communication is not simply a mechanism through which organisations convey their objectives and intentions but a continuous process through which social actors explore, construct, negotiate and modify what it means to be a socially and environmentally responsible organisation; and such interactions consider both the material and communicative side of organisations (Cooren et al., 2011).

Proponents of this CR communication theoretical approach tend to be critical of the instrumental and political-normative CR theories in that they view CR, first, as being under control by the organisation; second, as being consistent across different functions and between the firm and stakeholders and, third, as favouring an approach that aims towards consensus; thereby, neglecting the communication dynamics inherent in the development, integration and delivery of CR activity (Schultz et al., 2013, Golob et al., 2013). These authors suggest paying more attention to the dynamics of CR communication, with their unpredictability, conflicting and ambiguous characteristics. Christensen and Cheney (2011) suggest viewing CR as a communication challenge by observing how understandings of, attitudes towards and experiences of responsibility within companies evolve as individuals interact with it through discussions about CR.

The key point of the communicative view of CR is that the aim is not to reach general consensus or a uniform understanding of responsibility within the firm, but to highlight the complexity of the CR phenomenon with regards to the different meanings, attitudes, understandings and motivations for behaving responsibly or irresponsibly (Nijhof and Jeurissen, 2006). This view builds on

the idea that communication constitutes organisations (Cooren and Martine, 2016), showing the extent to which communication should be considered as the building block of organisations. In other words, rather than studying how communication takes place in organisations, through a mechanistic study of communication events as unidirectional with the purpose of informing and ultimately persuading the recipients of such communication activity (Morsing and Schultz, 2006), Taylor et al. (1996) suggest instead to investigate how organisations emerge from communication; in other words how CR communications constitute organisations.

This relatively new perspective on CR studies draws attention to the multiplicity, contradictory and dissonant communication practices that coexist within firms (Schoeneborn et al., 2011), of which CR represents just one communication practice that operates in competition with other communication activities. For example, organisations may choose not to communicate certain positive activity related to their environmental impact and instead prioritise other less positive messages related to upcoming organisational structures, as sending both sets of communication would potentially be regarded as insensitive. Also, this communicative view of CR points to the agency of non-human actors in the constitution of organisations (Kuhn, 2008, Cooren et al., 2011, Schoeneborn et al., 2011), e.g. formal structures, rules, systems, processes, which by their acquired authority given their potential long period of time ruling, structuring and processing the organisation, may pose a constraint to the integration of a relatively newer set of rules, measurement, and systems such as those related to CR. In this study, for example, I show how through the different interpretations and constructions of the CRI across the business, the Index can actually have unintended consequences which may limit and render somewhat problematic the task of CR implementation and ultimately integration of CR. Indeed, the CR Index, after a number of years being part of the organisation, can take on a life of its own with a certain degree of authority and therefore responsibility towards those firms who take part in it. As a result of the different uses that each firm and each function make of it, the CRI can convey different messages depending on the context. On the one hand, as the CRI was primarily intended to list the top 100 companies based on their social and environmental scores, it sent out the message of “you are in the list, therefore you are among the best”; however, on the other hand, it may be interpreted as a list to “name and shame” those ranked at the bottom. This shows how the interaction between the material and the human side of firms, as pointed out by proponents of a communicative view of CR (Cooren et al., 2011), do matter when exploring processes of change within organisations.

In the last two decades, an increasing number of studies have taken a communicative perspective on CR (Christensen et al., 2008, Christensen et al., 2013, Schultz and Wehmeier, 2010, Schultz et al., 2011, Schultz et al., 2013, Haack et al., 2012, Schoeneborn and Trittin, 2013). These

investigations focus on the dynamic interactions within the firm and between the firm and external actors. These studies tend to agree that communication is a continuous process of making sense of reality and that it is not simply a transmission of meaning, but an ongoing process within which reality is constituted, made sense of by the use of symbols and language meanings (Schultz et al., 2013) and created through interactions between different individuals (Christensen and Cheney, 2011). Such interaction implies that there is not one but *various* realities that are enacted, thus downplaying the assumed mono-logical character of CR. Indeed, studies of this nature portray CR as a dialogical process to which everyone contributes, regardless of their attitude, understanding and expertise. Through a communication perspective, Haack et al. (2012) employ a narrative approach to explore the extent to which CR standards “stick” by becoming institutionalised within firms. A narrative approach, defined as recurrent practices of storytelling, helps explain the degree to which companies acquire and maintain social legitimacy (Suchman, 1995) and how this is accomplished. Similarly, the process of how different actors converge into a socially accepted definition of CR practices that satisfy different parties, including NGOs, customers and businesses can be better understood by using a communicative approach to CR. This is due to the fact that societal expectations shift depending on the institutional context at a specific time. Furthermore, using a communicative perspective allows the authors to understand the different discourses that coexist and enable embedding CR practice. In their study, Haack et al. (2012) identify narratives of success, failure and eventually commitment to CR, showing that a narrative approach acknowledges the dialectical and discursively negotiated nature of CR (Christensen et al., 2011, Wehmeier and Schultz, 2011) by analysing the contrasting viewpoints between firms and other actors.

The ensemble of these studies points to the fact that *sensemaking* takes place through *communication* and communication interactions provide the medium by which individuals make sense of situations and, in this case, of responsible business. Another point worth making is that given the fact that organisations are a reflection of the real world in the sense that they are formed by individuals with their own viewpoints, perception and attitudes, it is suggested that there are different understandings of companies’ social and environmental responsibilities within single organisations (Schultz et al., 2013). In other words, how individuals make sense of the different factors that affect their relationship with external actors and colleagues, in relation to what it means to behave responsibly as an individual and as an organisation, becomes central within the communicative and sensemaking approaches to study CR, particularly when those interactions affect perceptions and behaviours towards the organisation.

The communication view on CR is based on four main assumptions. First, it proposes that organisations are constituted by many partly dissonant and contradictory communicative practices

(Cooren et al., 2011), implying that CR-related practices can only gain internal legitimacy if they are resonant with those which are at the core of an organisation's value creation such as the ones driven by economic priorities (Schoeneborn and Trittin, 2013). The second assumption suggests that CR communication should not be disregarded as mere greenwashing because interchanging ideas about CR can at least promote action and commitment to the CR agenda over time (Christensen et al., 2013). Thirdly, it proposes that through communicating and reporting on CR, the organisation extends its boundaries to external stakeholders who can potentially become active supporters and advocates of the organisation's CR activities (Schoeneborn et al., 2011). Finally, proponents of this view assume that non-human entities, such as policies, structures and routines, drive the CR agenda across the organisation and act on its behalf by reflecting its corporate identity inside and outside its own boundaries (Schoeneborn et al., 2016).

As CR teams defend, justify and promote their own understanding of what it means to be a responsible company, they do so in competition with other communicative practices that may prioritise an economic urgency or an interest logic (Wickert and De Bakker, 2018). This would imply that for CR teams to survive they need to emulate and link in with internal functions as well as external stakeholders which can provide them with the necessary tools, speech, advice and advocacy in order to acquire the necessary leverage to appear indispensable for the ongoing success of the firm (*ibid.*). Given that CR may be expressed in terms of long-term investment and ethical values, essentially being the domain of an exclusive minority within the company (Sonenshein et al., 2014), CR teams may not, in the first instance, possess the required leverage in the form of language, authority or economic logic to win the argument to, for example, appear on the front pages of the annual report or to have their business case approved (Carrington et al., 2018). Moreover, there will inevitably be functions within the organisation that are more likely than others to adopt responsibility practices as part of their business plan, notably, human resources, procurement and learning and development (Gond et al., 2011, Girschik, 2018). This may be due to the practicality of adopting responsibility practices, as well as the anticipated benefits for the department to adopt, and to be seen to be adopting, CR practices.

As the organisation as a whole makes sense of what it means to be a responsible business, this process is not as uniform as one would think (Castelló et al., 2013). CR and non-CR staff tend to generate their own understanding of responsibility, which in principle may align to their initial or uninformed knowledge of the concept (Nijhof and Jeurissen, 2006). Subsequent interpretations may either remain consistent or may change depending on how convincing and persuasive those who promote their own views are (Sonenshein, 2016). The processes through which different views of CR are generated or made sense of can be described as related to individuals' cognitive, linguistic and behavioural disposition to the idea of CR (Basu and Palazzo, 2008). This, in turn, impacts on how such

individuals relate to others when trying to negotiate what it means to be a responsible business in their own areas of influence. For example, Girschik (2018) shows how through the development of new framings of CR definitions related to a shared responsibility, CR champions promoted a new understanding of CR which encouraged and inspired action across the business. This framing alignment process reveals the constitutive characteristic of CR communication capable of potentially transforming the company from the inside out (Schultz and Wehmeier, 2010). This view of CR communication is consistent with that of sensemaking (Nijhof and Jeurissen, 2006, Basu and Palazzo, 2008) which argues that individuals tend to rationalise their own actions through a mental process described as an ongoing iteration and organisation of thoughts, helped by the interaction with others through communication and engagement. In this study, sensemaking becomes an important tool in addressing my research questions, whereby different actors negotiate the meaning of an already contested, nebulous and ambiguous concept of CR, with implications for how these interactions influence the level of integration of CR into organisational-level practices.

The next section brings the theoretical framework chapter to a close by reinforcing the case for using a sensemaking / communication approach to studying CR integration and suggests the main propositions leading from the previous critical analysis.

3.5 Using sensemaking and CR communication theories to explain CR integration

As Weick et al. (2005) put it, communication is a central component of sensemaking and organising and, as such, it takes place in interactive talk. As this occurs, a situation is then talked into existence which can be dealt with through action (Christensen et al., 2013). Similarly, Taylor and Van Every (1999) refer to collective sensemaking to the extent that it involves communication, takes place in interactive talk which can then form the basis for collective action. These theoretical propositions make a direct link between communication and action which strongly supports the arguments made by proponents of the communicative and sensemaking approach to CR. This suggests that processes of CR integration can be explained by using a theoretical foundation based on sensemaking theories of CR grounded on communication practices. Examples of studies that have used sensemaking theories of CR include a contribution by Cramer et al. (2006), who show how through processes of sensemaking, CR change agents translate generic concepts of CR into specific *local actions* and a language that fits in with the vocabulary of the organisation. Another contribution is offered by Ericson

(2001), whereby he identifies different meaning processes which encourage/discourage organisational change in the direction anticipated by the managers. These studies show how sensemaking and action-based activities are intimately inter-related in the sense of how the way in which individuals interpret certain concepts, processes and plans will likely determine their subsequent actions, behaviour and attitudes.

Starting from the premise that integration effects arise from not only communication and participation in planning processes, but also from processes of active negotiation and compromises between the different actors (Jarzabkowski and Balogun, 2009), my study employs sensemaking theories of CR and asks how CR and non-CR teams negotiate the meaning of organisational responsibility. Specifically, my research asks about the sources of conflict, tension, collaboration and support between CR and non-CR teams and in what ways these dynamics are supported by CR management tools such as the CRI in hindering or enabling processes of CR integration. The study focuses on individuals working inside the CR, commercial, finance, communications and human resources functions. As will be explained in detail, my study is grounded in an interpretive approach to research (Weick, 1995, Putnam and Pacanowski, 1983), that is, subjective interpretation and sensemaking are central to the construction of reality (Weick, 1995). This paper suggests that different stages of CR integration exist within organisations, and these are largely determined by what actors think, say and do with regards to their own and the organisation's understanding of responsibility (Basu and Palazzo, 2008). These sensemaking processes are arguably supported and influenced by CR management frameworks as well as existing formal structures such as rules and processes which can create safe spaces and opportunities for contributing creative and independent work (Gond et al., 2011, Ericson, 2001). Factors such as agency, tenure, experience and professional background as well as type of relation can add to the multiplicity of influencing factors contributing to the embedding of CR (Wickert and De Bakker, 2018). It has been argued that we can improve understanding of CR integration processes by focusing on the ways in which individuals create and negotiate the meaning of being a responsible organisation (Onkila and Siltaoja, 2017). This can significantly contribute to academic research focused on the areas of CR and CR integration (Yuan et al., 2011, Maon et al., 2009).

As has been suggested in academic research, different interpretations of CR tend to coexist within organisations (Castelló et al., 2013). As my study reveals, such diverse interpretations range from those held by commercial teams who would consider CR as a risk to profit, through to those held by human resources functions who would find it beneficial to potentially use it for talent monitoring and retention strategies. Broadly speaking, identifying not only the voices that express different understanding of CR but also the processes of meaning negotiation can provide the necessary insight to managers who seek to address issues of cynicism, apathy towards CR and who try to establish

effective mechanisms that aim at creating a fertile environment where issues of responsibility are openly discussed and debated (Cramer et al., 2006, Nijhof and Jeurissen, 2006, Treviño and Weaver, 2003).

My main propositions suggest that contrary to CR integration theories which highlight consistent, shared and uniform processes of integration and implementation of responsible business practices, embedding CR is plagued by issues of ambiguity, conflict, resistance and sometimes plain disregard (Haugh and Talwar, 2010, Onkila and Siltaoja, 2017). Furthermore, since meaning negotiation of CR tends to occur *in context*, its integration needs to be explored at the functional level of the organisation. This suggests different levels of integration across the business depending on whether one looks at the relational, functional or practical levels of analysis. Also, this study suggests that the interface between CR and non-CR departments can enable or undermine non-CR departments' contribution to responsibility; and such an interface tends to be shaped by (a) *underlying cognitive factors* related to the different understanding of CR according to the specific objectives of the department; (b) *relational issues* related to the development of processes facilitating employee engagement in support of CR activity; (c) *practical aspects* related to existing formal and informal rules, new rules brought in by CR management frameworks and general technical aspects; and (d) *functional issues* related to organisational definitions, roles and functional structures; all combined tend to influence the extent to which CR integration takes place within each core function (Gond et al., 2011). Finally, as a way of relating all these levels, my study looks at the underlying cognitive aspects related not only to what individuals think of CR but also to how they articulate and elaborate their own interpretation and understanding, how willing and ready are they to incorporate CR as part of their day-to-day business and the potential benefits and disadvantages that embedding CR may bring to them individually and to their own functions (e.g. internal reputation, employee incentivisation, budget allocation, workload increase, system change).

To conclude, in order to elaborate on these propositions, I draw on sensemaking theory (Weick et al., 2005), i.e. how people construct their own reality and, based on that, how they subsequently behave and communicate. Approaching CR from a prospective sensemaking perspective means focusing on the dynamic and social processes underlying the development and implementation of responsible business practice (Nijhof and Jeurissen, 2006). It also means focusing on people's interpretations and motivations for pursuing and accepting CR, even if they differ from the more general understanding. It allows various interpretations and articulations of CR to be revealed and to identify how they co-exist within the same company and even within the same function. It also positions CR as an ongoing process where many different actors interact and react upon each other.

Since I examine the significance of CR integration, we need to understand the way people make sense of it and ultimately implement it.

The next chapter of the thesis will provide more detail about the research study itself, its underpinning philosophical perspective together with the methodology employed for data collection and analysis, including a discussion on the research ethics.

4. RESEARCH METHODOLOGY

4.1 Introduction

This thesis makes an original contribution to the field of CR by taking a sensemaking lens to examine the way in which managers account for their role in contributing or challenging the integration of CR activity and how their interactions are enabled by CR management frameworks, with a particular focus on the CRI. Chapter 2 has set out the difficulties of organisations in incorporating CR activity as part of core business functions (Onkila and Siltaoja, 2017); an issue that presents a challenge for organisations regarding how best to integrate CR activity without disrupting the effective functioning of the organisation. The research examines how CR and non-CR teams make sense of this task and the processes, narratives and behaviours associated with a positive outcome.

A large body of research on CR integration has been devoted to the development of CR frameworks and tools to help businesses implement CR across the organisation (Asif et al., 2013, Maon et al., 2009). However, this body of work tends to simplify this complex task. As Onkila and Siltaoja (2017) p. 6 posit, CR integration literature “uncritically views the construct as a solved phenomenon”. This research supports the position that such an assumption is too optimistic; that is, it neglects the multiple interpretations and cognitive understanding of the ways in which corporations embark on the task of embedding CR, particularly when placing the analytical lens at the departmental and individual levels. As mentioned in Chapter 2, an emerging literature has started to examine the role of employees (CR change agents, internal activists) in promoting a responsibility agenda across the business (Carrington et al., 2018, Girschik, 2018, Sonenshein, 2016), using qualitative research methods and employing interviews as the main method for data gathering. The main limitation of this work, as stated by the authors, is the lack of dissenting voices as most interview participants seem to be great advocates of CR (Bolton et al., 2011, Wickert and De Bakker, 2018, Onkila and Siltaoja, 2017). Another limitation concerns the study of CR management frameworks which seems to mainly focus on them as a solution tool to guide businesses on their adoption of CR activity, and not enough on exploring them as an enabler of communications where CR and non-CR staff negotiate the meaning and practices of CR and CR integration (Schoeneborn et al., 2011, Schoeneborn et al., 2018).

This chapter sets out the methodology strategy and research process needed to contribute to filling the gaps in knowledge and to probe further those aspects of CR integration about which we know less (Onkila and Siltaoja, 2017, Stigliani and Ravasi, 2012, Wickert and De Bakker, 2018). Section

4.2 lays out the ontological assumptions underpinning the study, the rationale for the methodological and research design choices made and the analysis strategy created to interrogate the data gathered. Section 4.3 describes the procedures involved in data collection and recording: how participants were approached, the research relationship established, and the style of questioning adopted. Section 4.4 maps out step-by-step each component of the analysis task. Structuring the chapter in this way demonstrates a clear methodological fit as recommended by Edmondson and McManus (2007). Their framework indicates the key elements of a well-integrated research study as being congruent and mutually reinforcing, namely, research questions, prior work, research design and contribution to literature.

4.2 Ontological assumptions, methodological choices and research design

The choice of a research strategy involves more than stating a preference for a specific data collection method; it requires the alignment of the three major elements of ontology, epistemology and methodology with the basic research questions that the study seeks to address (Cassell and Symon, 2004, Silverman, 2016). This section sets out the rationale for the various strategic choices made in constructing this methodology.

4.2.1 Interpretivist ontology

The study follows an interpretivist approach to research in which subjective interpretation and sensemaking are central to the construction of reality (Weick et al., 2005). In contrast with a positivist approach to academic research, the interpretivist approach as a paradigm for social science research is a compilation of diverse philosophical and sociological traditions (Putnam and Pacanowski, 1983). Most of these traditions trace their roots to German idealism, particularly to Immanuel Kant's belief that social reality exists in 'spirit or idea' rather than in concrete facts (Burrell and Morgan, 2017). Hence, the schools of thought making up this paradigm share a common core: the centrality of meaning in social actions (Weick, 1995). Specifically, interpretivist approaches aim to explicate the subjective and consensual meanings that constitute social reality (Schwandt, 1994).

In addition to this meaning-centered focus, interpretive schools share general assumptions about the nature of reality and the social order, the role of knowledge in social action and the relationship between human beings and their environment. Thus, the interpretive approach is characterised by the centrality of meaning in social action and so interpretivists reflect a concern for social order, but they treat society as constructed through the subjective experiences of its members (Putnam and Pacanowski, 1983). Social reality is the product of subjective and intersubjective experience of individuals whereby the researcher tries to understand the process through which shared multiple realities towards certain aspects arise and are changed within organisations (Nijhof and Jeurissen, 2006). This social constructivist approach relates to an interpretive paradigm of organisational theory (Burrell and Morgan, 2017). This approach offers an alternative way of looking at organisations to the one offered by the positivist literature. From an interpretive view, organisations are seen as intersubjective realities, that through communication and interaction between their members are continuously being constructed and enacted (Weick, 1995). This view is based on the assumption that people have the capacity to intentionally or unintentionally construct everything that stimulates their senses into a personal and meaningful reality. As a result, it is possible that people who are in the same environment, because of their personal sensemaking, create different experiences (Nijhof and Jeurissen, 2006).

Ontological and epistemological approaches to social enquiry range from positivism to interpretivism, depending on the emphasis they place on the idea of objectivity and truth versus interpretation and social construction in investigating social situations. Ontologically speaking, the positivist end of the spectrum claims that reality exists independent of human consciousness and involvement, while the interpretivist extreme posits that it is human subjectivity itself that generates reality (Morgan and Smircich, 1980). As it has already been identified, the dominant paradigm underpinning a large body of research into CR Integration is positivist in nature (Onkila and Siltaoja, 2017), namely an ontological assumption that a definitive reality regarding the ways in which companies can integrate responsible business activity can be achieved under certain conditions (Lee, 1991), without paying much attention to the human subjectivity in the process. Attempts from this ontological position to gain a better understanding of the challenges and difficulties of integrating CR, whether they place an emphasis on the reconfiguration of companies' values, beliefs or strategies, have proven to be problematic, particularly given the many recent examples of corporate misconduct, and in the aftermath of the financial crisis of 2008 where a widespread scepticism towards the concept of responsible business was highly visible. Whether the case is Enron or BP, the public is left with the impression that corporate talk is cheap and that CR integration is just fantasy (Christensen et al., 2013).

Given that the primary concern of the research is the exploration of how CR and non-CR teams make sense of CR integration within their own business processes, adopting the positivist stance of defining the construct from the neutral standpoint of a detached observer has limited explanatory power (Onkila and Siltaoja, 2017). Furthermore, a large body of research on CR has followed an instrumental approach, namely, the focus has predominantly been on an attempt to demonstrate the financial and reputational benefits of integrating CR across the business (Kramer and Porter, 2011, Wickert and De Bakker, 2018). Acquiring insight into how CR and non-CR teams construct accounts and make sense of their role in adopting responsible business practices requires, instead, an interpretivist approach to research through which the real world is seized in the form of subjective and mental representations of personal experiences (Guba and Lincoln, 1994). This suggests that constructions can be to some extent well informed or sophisticated depending upon the cognitive characteristics of the individual or groups holding such mental constructions. This perspective regards CR as a complex process of meaning negotiation leading to multiple and often contradictory interpretations of CR (Schultz and Wehmeier, 2010, Schoeneborn et al., 2011), which by being concerned with the construction of narratives, paying attention to time and sequence of events, change and outcomes, can generate a richer and more nuanced understanding of the phenomenon (Winkler, 2011).

This is consistent with the emphasis that interpretive research places upon participants' views of the phenomenon under study (Creswell and Creswell, 2017) and the belief that insights into the social world can only be gained by tapping into individual and collective meanings (Schwandt, 1994). Meaning, therefore, is not a fixed entity to be discovered by the researcher, but rather a negotiated process in which the epistemological aim of the research is to account for the social construction of reality (Lincoln and Denzin, 2000).

Within an organisational context, an interpretivist approach presents two sets of assumptions. On the one hand, it believes that organisations are socially constructed through the words, symbols and behaviours of their members (Nijhof and Jeurissen, 2006). Particularly for organisations that are going through changes in structural identity and ways of working, making sense of the new environment is part of the everyday thinking and practice of organisational members (Burrell and Morgan, 2017). An interpretivist approach would suggest that concepts such as roles, values and norms are artificial creations: ways of classifying and making sense of social actions (Rasche et al., 2013). Interpretivist research, then, focuses on the meanings linked to these symbols as well as on the interactions that create and alter them. Interpretivists treat structures as sets of complex and semi-autonomous relationships that originate from human interactions (Cooren et al., 2011).

As part of organising, organisational members use their actions and interactions to create departments, levels, and procedures that have direct consequences for everyday actions. These, in turn, impinge upon organising and frequently run counter to the existing structure (Rasche et al., 2013). For example, interpretivists view hierarchical structure as an outgrowth of sets of relationships that have real consequences on everyday interactions (Putnam and Pacanowski, 1983). Both the organisational chart and the behaviours that create it are in states of change. A reorganisation, specifically one that establishes a new department or additional supervisory lines, grows out of interlocked relationships that simultaneously adhere to and alter the existing organisational chart. In other words, human processes constitute structures and these created patterns flow from dynamic social relations. In this study, for example, having CR teams reporting to the legal team will undoubtedly have implications on perceptions and attitudes towards CR despite the nature of the activity having barely changed.

On the other hand, the second assumption centres on the debate between determinism and voluntarism or human agency. Interpretivists believe that organisational members create their own environments (Roberts et al., 2005). They act and interpret their interactions with a sense of free will and choice; and therefore, they have a role in shaping environmental and organisational realities. In this study, the agency of CR practitioners and those who actively endorse their work manifests itself in their ability to generate new understandings of CR, advocate certain actions and behaviours, and ultimately try to embed responsible business practices – successfully or otherwise – across the different business operations. Related to this assumption is the idea that to embed and integrate a persuasive and logical understanding of responsible business, such meaning needs adapting to the different areas of work (Nijhof and Jeurissen, 2006). In that way, organisations become pluralistic, moving away from the idea of concrete identities and a uniform view of organisations (Castelló et al., 2013). This plurality of meanings is illustrated in the ways in which different understandings of responsibility co-exist in organisations. Furthermore, a pluralistic view of organisations would consider different viewpoints, not only from leadership but also from across the hierarchy within the organisation (Ashford et al., 2009). This study, for instance, incorporates perceptions from managers and non-managers across different departments which give way to a set of different perceptions of responsible business practices.

With regards to communication processes, interpretivists adopt a meaning-centred view of organisational communication; rather than focusing on the channels or the content of the message that is being communicated, the key focus is the ways in which meanings are created and co-created through interactions represented by language, symbols and actions (Putnam and Pacanowski, 1983).

For example, in this study, I examine how CR and non-CR actors make sense of their role in integrating responsible business practices through their cognitive mappings, language and behaviours.

Furthermore, as opposed to adhering to a unilateral model of causality, interpretivists study a full range of causes and focus on those that emerge as significant in a particular situation (Weick, 1989). For example, if a company improves its employee engagement results, leading to talent being attracted to the organisation, this may have a direct correlation with profits increasing and legitimacy improvement. Here, the actor develops a causal loop that perpetuates productivity. The loop consists of multiple variables that cycle back in a causal way reinforcing positive trends that improve ways of working. Causality, in this instance, is structural and circular, rather than unilateral and linear. Moreover, the variables in this causal loop grow out of relationships that evolve over time, whose patterns and trends interpretivists would incorporate as part of their holistic view of the social world (Putnam and Pacanowski, 1983).

By way of summary then, the adoption by this research of an interpretivist ontological position is fundamental to a successful enquiry into the sensemaking of CR integration across business processes and the ways in which, through their convening role, CR management frameworks enable or hinder such processes. Exploring sensemaking from such an ontological position necessarily involves a commitment to an epistemology that emphasises the importance of understanding the processes through which human beings relate to the world (Morgan and Smircich, 1980); that is, the focal point must be on individuals' capacity to interpret and generate their own reality through their relationship with other individuals and structures as well as the material base of the organisation (Hall, 1980). In my study it becomes evident how the economic incentive represented by the base metaphor referred to in Hall's seminal work of cultural studies, under certain circumstances, cedes terrain to normative incentives represented by the purpose and values of organisations through a continuous and ongoing process. Those circumstances, as will be revealed in the findings of this study, may relate, for instance, to the proactive work of a highly agentic CR team led by individuals with long tenure and high knowledge of the business.

This section has served as an introduction to the interpretive approach: a research paradigm broadly defined as the study of subjective, intersubjective and socially created meanings. This approach grew out of opposition to the traditional positivist belief about social science and is particularly appealing to organisational communication researchers (Cornelissen et al., 2006). By treating organisations as the social construction of reality (Becker et al., 2002), organising becomes a process of communication. Similarly, communication is not just another organisational activity (Cooren et al., 2011); it creates and recreates the social structures that form the basis of organising

(Weick et al., 2005). In fact, communication research can reveal small pieces of truth that become enlarged in social constructions, which themselves can affect policies and programmes (Schoeneborn et al., 2011). Central to influencing perceptions of CR are those individuals working inside CR departments (Carrington et al., 2018). Their ongoing interactions with external and internal actors put them at the heart of promoting and implementing an understanding of responsibility that aligns with the core business strategy. As will be argued below, it follows similarly that a qualitative research design is better able to access such processes of interaction and communication given that when sensemaking is in operation, it is too complex and intangible to be simply measured and counted (Brooks and King, 2014).

4.2.2 Qualitative methodology

Having established an interpretivist ontological position, this section argues the need for a qualitative research design to explore the ways in which individuals construct and negotiate meaning from the ambiguity and contradiction associated with their experience of CR and its adoption across the business.

The review of the literature discussed in Chapter 2 has established the prevailing positivist nature of empirical investigation of the integration of CR. Indicative of these ontological and epistemological assumptions is the preference for quantitative studies which has fundamentally followed these three lines of enquiry: (1) stakeholder-driven studies, whereby CR is viewed as a response to the specific demands of mainly external stakeholders such as governments, non-governmental organisations and consumer lobby groups with regards to a firm's operations or with regards to generalised concerns such as reducing poverty (Jenkins, 2005), creating AIDS awareness (Walsh, 2005) or reducing global warming (Le Menestrel and de Bettignies, 2002); (2) performance-driven research, which emphasises the link between external expectations and a firm's concrete CR actions. Scholars have, for instance, attempted to measure the effectiveness of CR activity (Wood, 1991), have also attempted to strengthen the link between CR and corporate strategy (Porter and Kramer, 2006), as well as assessing the impact of CR on profitability (Boulouta and Pitelis, 2014); and, (3) motivation-driven research, which examines the extrinsic reasons for a firm to pursue a strategy of CR engagement (Fombrun, 2005, Lenssen et al., 2011, Chkanikova and Mont, 2015, Elmualim et al., 2012), and responding to NGO action (Spar and La Mure, 2003, Dhanesh, 2015, Williamson et al., 2006).

The broadly shared commonalities amongst these studies reflect the preference for large-scale studies employing quantitative methods and allowing for statistical generalisation, as well as the use of a theoretically informed, deductive approach in order to propose defined concepts. The limitations of this methodological approach when it comes to exploring the various aspects of integrating CR has been highlighted in Chapter 2. This, together with the work of Onkila and Siltaoja (2017), have been influential in establishing the alternative view that whilst quantitative research may be appropriate in some settings, the more subtle aspects of the nature and processes of CR integration may be more effectively revealed using small qualitative studies, since it reflects the organisational life of tensions, conflict and disagreement with regards to making sense of CR and its integration as well as how these various interpretations are translated into the everyday practices of business functions.

Whilst this research is not by any means the first qualitative study in this arena, it is part of an emerging literature interested in examining the internal organisational dynamics of adopting responsible business practices at the individual level. By combining an interpretive position and a qualitative research design in the manner outlined in this chapter, the study establishes a tighter methodological fit (Edmondson and McManus, 2007) for understanding how CR and non-CR teams understand their role in adopting CR than has been possible in much of the previous research.

4.2.3 Research design: the case for interviewing

Studies of sensemaking aim to explore the ways in which individuals construct and negotiate meaning from interpreting experience retrospectively (Weick, 1989). Given that such studies depend upon generating rich, open-ended accounts to allow the researcher to explore the ways in which the sensemaking and communications processes play out, interviews are often the design choice adopted in sensemaking research (Brown et al., 2015, Maclean et al., 2012, Eriksson and Kovalainen, 2015). Sensemaking takes place retrospectively in interviews, where past events are explored allowing the researcher to see how people make sense of situations (Vaara, 2000). The suitability of individual interviews for this study is accentuated by the fact that the research questions concern not just sensemaking per se, but sensemaking of a concept – CR – which not only gives way to multiple interpretations depending on which part of the organisation the individual works in, but also a concept which extends beyond organisational life and tends to evoke strong emotions.

Having argued the suitability of the individual interview to generate insights into how participants make sense of CR and CR integration, the question arises of how structured or formal

such an interview needs to be. Interview formats can range from highly structured with standard questions posed to all participants in standard order, to un-structured or semi-structured (Holstein and Gubrium, 2003). It has been argued that a better alternative is to ask participants about their own experience in face-to-face conversations that are either loosely structured or they rely on a topic guide rather than a list of questions (Potter and Wetherell, 1987). These loosely structured interviews are open to what the interviewee feels is relevant and important to talk about, given the interest of the research project (Alvesson, 2003). Advocates of this interview format typically argue that this approach is beneficial inasmuch as a rich account of the interviewees' experiences, knowledge, ideas and impressions may be considered and documented (Holstein and Gubrium, 2003, Silverman, 2015). Previous researchers concerned with the exploration of narratives have found this semi-structured approach, with a focus on gathering descriptions of the interviewees' interpretations of the phenomenon, to be useful (Kvale, 2008). A semi-structured interview format has the added advantage of permitting flexibility, allowing participants to generate and answer questions of their own, assuming that researchers will be interested in such related themes thus generating rich and detailed information (Silverman, 2016).

As Alvesson (2003) states, it is important not to simplify and idealise the interview situation assuming that the interviewee will convey a truthful account of his or her experiences, beliefs, feelings or the facts of the organisation. He goes on to state that the interview should be seen as a complex social event that calls for a reflexive approach, which has the advantage of (a) avoiding naivety associated with the belief that data simply reveal reality and, (b) fostering creativity following from an appreciation of the potential richness of meaning in complex empirical material. Reflexivity involves "opening up the phenomena through exploring more than one set of meanings, whilst acknowledging its ambiguity and the favoured line of inquiry" (Alvesson, 2003, p. 14). Silverman (1993) identifies two principal positions related to the ways in which interviews are viewed: *neopositivists* view interviews as studying facts, whereas *romantics* focus on the meaning, on encouraging honesty and bringing genuine responses from interviewees. However, there is merit in viewing interviews as social situations in which the social context plays a critical role, with regards to the identity that the interviewee conveys through his or her utterances, the use of the interview to transmit the corporate line, or using the conversation to give a positive impression or one that he or she thinks will be expected by the researcher (Alvesson, 2003). For example, a senior consultant of a large IT company being interviewed as part of a research project talks about hierarchy in the organisation he works at as something positive – there is an order to it and it triggers care and responsibility towards colleagues – even though it may have a general negative connotation (Alvesson, 2003). This suggests that a reflexive approach to interpret the insights drawn during the interviews is of paramount importance,

which may be accomplished by working with alternative lines of interpretation and vocabularies and becoming aware of the various possibilities in reinterpreting the favoured lines of understanding (Alvesson and Willmott, 2002).

There are two points that can be made in support of the adoption of such a reflexive pragmatic or *localist* (Silverman, 2005) approach to interviewing. The first relates to the potentially sensitive nature of CR and the danger, therefore, of interviewees simply repeating the corporate lines. As it has been discussed above, this study makes the assumption that depending on which business function one works at, individuals will have developed a very different, and somewhat contradictory, interpretation of the notion of responsible business practices, which inevitably generates situations of tension, conflict and potential collaboration, when attempting to incorporate them as part of the day-to-day activity. Given such dynamics and sensitivity, the danger, therefore, is one of being presented with superficial narratives, particularly from individuals who are more likely to follow the marketing line. The previous example of the senior consultant may be interpreted as the interviewee wanting to project a positive image of the company they work for, even if perhaps this is not their true belief. Another example is provided by Grey (1994) account of a first-year apprentice at an auditing company responding to the question of whether he finds his job tedious. His reply was along the lines of the job helping him develop his career ambition, avoiding the mention of the work being boring and tedious. In this case, the researcher may want to probe further to get under the skin of what the answer implies so that the gap between what is said and what is implied is actually reduced by the researcher becoming aware of the social context within which the interview is undertaken.

The second point is that the open-ended or semi-structured interview with its focus on both the interaction between the interviewer and the participant and the social context within which it takes place (Alvesson, 2003) allows the researcher not to reject or deny, but to probe and let participants talk about what they feel is relevant and important for the research project. Kvale (2008) states that one criterion of a good interview is short questions followed by long answers. From a sensemaking perspective, the use of semi-structured interviews is helpful because it helps to understand how people cope with change (Weick, 1995) in their day-to-day activities, particularly as they attempt to adopt responsible business activity as part of their core routines.

4.2.4 A narrative and thematic approach to the analysis of interview data

Turning from data collection to analysis, whilst sections 4.3 and 4.4 below will map out in some detail the steps involved in how the data gathered in this project was prepared, managed and analysed, it is important first from a methodological perspective to reiterate the centrality of narratives and themes to this research and set out how, therefore, taking both a narrative and thematic approach to data analysis aligns with the research questions and the ontological assumptions that underpin them. In other words, this section sets out the strategic extension of methodological fit (Edmondson and McManus, 2007) to the analysis as well as the collection of the data.

Narrative analysis refers to a family of methods for interpreting texts (oral, written, visual). In narrative theory, stories are abstract conceptual models used in explanations of observed data (Pentland, 1999). The term narrative refers to the recurrent practices of *storytelling* that typically include a causal interpretation of a time sequence involving focal actors, events and motivations (Riessman, 2008). Importantly, an understanding of CR integration centred on the analysis of narratives helps grasp the ways in which CR and non-CR teams understand the concept, their motives leading to situations of tension and conflict as well as cooperation. This narrative perspective allows the researcher to complement the objectivist stance of CR integration, represented by the positivist studies of integration frameworks and rules (Onkila and Siltaoja, 2017) as widely discussed in Chapter Two. The narrative scholar is interested in how a speaker assembles and sequences events and the language they use to communicate meaning (Maitlis, 2005).

Narrative analysts interrogate intention and language – how and why incidents are storied, not simply the content to which language refers: for whom was the story constructed and for what purpose? Why is the succession of events configured in that way? What does the story accomplish (Riessman, 2008)? In the context of CR, the impact of CR communications depends on the extent to which it becomes connected to and resonant with other organisational communication practices (Schoeneborn and Trittin, 2013). Thus, CR communication is merely one of various communicative practices that collectively constitute the organisation and evolve in continuous competition with one another; indeed CR communication in itself is subject to continuous contestation (Christensen and Cheney, 2011). Like other practices of this type, CR communications involve various forms of storytelling, *narration* and attempts at sensemaking (Schultz and Wehmeier, 2010).

The salience of narratives in examining sensemaking and understanding CR integration has already been established in Chapter Two. This section sets out the rationale behind the selection of the thematic type of analysis to interrogate the data (the specific steps and templates deployed in

executing this approach will be mapped out in more detail in the section below. Thematic Analysis (TA) is probably the most common kind of narrative analysis, exploring the content of a story and focusing on what is said rather than the way it is said (King, 2012). TA is a method for systematically identifying, organising and offering insight into patterns of meaning (themes), whilst allowing the researcher to see and make sense of collective or shared meanings and experiences; that is, what is common to the way a topic is written or talked about and of making sense of those commonalities.

One of the benefits of employing TA is that it is flexible because it allows the researcher to focus on the data in numerous different ways. With TA you can focus on analysing meaning across the entire dataset, or you can examine one particular aspect of a phenomenon in depth. You can also report the obvious or semantic meaning of the data or you can interrogate the latent meanings; that is, the assumptions and ideas that lie behind what is explicitly said (Braun and Clarke, 2006). TA is often used to explore core dimensions around which meanings are constructed; for example, answering questions such as, “How do CR and non-CR teams construct their role in adopting CR practices as part of their day-to-day activity?”. Another reason to use TA is accessibility; that is, it provides an entry into qualitative research that teaches the mechanics of coding and analysing qualitative data systematically (Brooks and King, 2014); a task helped by using the technique of template analysis, as described by King (2012).

The justification for using thematic analysis in this research is twofold: firstly, the core purpose is to understand the way in which CR and non-CR teams account for their involvement in contributing or challenging the integration of CR activity and the language they use to make their narrative more convincing and persuasive. Secondly, a thematic analysis allows the researcher who takes an interpretivist stance to account for the multiple interpretations made of any phenomena and these will depend upon both the position of the researcher and the participant as well as the social context of the research (Braun and Clarke, 2006). In research such as this, there would likely be more focus on researcher reflexivity and acknowledgement of multiple perspectives (Brooks and King, 2014). A final point which is relevant to the development of the analysis strategy is to reiterate the distinction made in the section above between “narratives” and “stories”, namely that the sensemaking of CR integration is enlivened by *discrete stories* that branch off from the *main narrative*, which can then be integrated into a unit (Ibarra and Barbulescu, 2010). This distinction is important because, as the analysis of the data will later reveal, one feature of the sensemaking approach deployed by participants was the way in which individual micro stories of their organisational experiences were used to build into an overall macro narrative.

Having outlined the ontological assumptions and strategic choices in terms of methods and analysis, the next section explains in detail the approach taken to all aspects of data collection.

4.3 Data collection

Having established the rationale underpinning an interpretivist qualitative research strategy using semi-structured interviews and thematic analysis, this section details all aspects of the data collection process, namely the selection of participants, development of the interview guide, conducting the interviews, reflexivity, ethical considerations and a discussion of the research credibility.

4.3.1 Research participants / context

The case was made in Chapter Two that in order to effectively assess the degree to which CR is being adopted across the business, the interview sample needed to be made up of individuals working in both CR and non-CR teams, that is, those business units that are core to the functioning of an organisation. Methodological choices such as selecting interview participants are shaped by inevitable contextual influences, such as participants' knowledge of the phenomenon under research; therefore, it is important to give a coherent account of these influences (Breckenridge and Jones, 2009). This study uses purposive sampling to select interviewees and organisations. The rationale for using this type of sampling is that the researcher assumes that certain categories of individuals may have a unique, different or important perspective on the phenomenon in question and their presence in the study is critical (Robinson, 2014, Silverman, 2005). The criteria established for the category of individuals selected for interview was organisational employees at both practitioner and senior management levels as well as those working in CR teams and non-CR teams; namely, human resources, commercial, finance, and communications. The rationale for such selection was based on an overview of the key elements necessary for CR integration according to relevant frameworks, such as the CRI (BITC, 2016). The survey questions that form part of the CRI indicate that effective integration of CR needs to take place within the core functions aforementioned.

The study is situated in the context of the following industries: banking, insurance and food retail. Although the findings of my study highlight different organisational dynamics between CR and non-CR teams across the companies and sectors interviewed, the initial selection of the companies and sectors was based on their experience in doing and reporting on CR. The companies in question are all large, based in the UK and well established firms, within which contradictory interests are more likely to emerge (Onkila and Siltaoja, 2017). I was not prescriptive but I sought organisations that belonged to these sectors because (a) they tend to have higher representation in the CR Index rankings and (b) they tend to face reputational, regulatory and economic challenges of a similar nature.

Economic challenges are posed by the digital 'disruptors' (Gomber et al., 2018, Morganosky and Cude, 2000, Li and Yousept, 2004). The digital economy is a relatively emerging industry, which is looking for new pathways to successful business models that have the potential to transform the traditional industries of banking, insurance and food retail (Berman et al., 2012). Whether the focus is on online banking or online shopping, the digital economy aims at enhancing customer experience whilst saving money through the streamlining and development of efficient processes enabling the handling of large customer databases.

In addition to the economic challenge is the increasing regulatory pressure on the selected sectors following the widespread mismanagement in the banking sector prior to the financial crisis (Ashby et al., 2012), as well as high-media profile cases of child labour exploitation in food supply chains (Luhmann and Theuvsen, 2016). Culture monitoring in banks and the financial sector in general (Perrault Crawford and Clark Williams, 2010, Kelemen and Papisolomou, 2007) as well as increase in product labelling (Gockowski et al., 2013) constitute examples of actions implemented to address governance as well as social and environmental negative impacts. Furthermore, both at national and international levels, different measures have been taken to better govern companies and, thereby, improve public opinion by restoring society's trust in these organisations and in those managing them (Gereffi et al., 2005). Such measures include the review of auditing processes and corporate governance codes (Arvidsson, 2010). Also, at organisational level, an increase in CR activity and disclosure has been employed to address external negative perceptions (Margolis and Walsh, 2003, Maignan and Ralston, 2002).

Common to these organisations is the task of maintaining a profitable business at the same time as having to manage reputational issues. This poses a significant challenge for organisations which are sensitive to keeping a positive external image (Eberle et al., 2013). Against this background, CR teams tend to be impacted by the ensuing managerial decisions aimed at improving both financial profitability and external reputations. Increasing or lessening the visibility and the decision-making ability of CR teams is one of many ways in which individuals working in CR teams or equivalent functions may be affected following a decrease in profits (Bolton et al., 2011).

The data collected for this study comes from multiple sources of evidence gathered during the period from January 2018 to December 2018. Firstly, thirty-five interviews were conducted with individuals working in CR and non-CR departments within eight companies: two banks, two insurance companies and four food retail firms. The selection of the companies and the feasibility of the qualified data which is provided by informants who have been directly or indirectly involved in the phenomenon of the study is the first priority of this study. The second priority relates to the need to select

interviewees from different functions and levels in the organisational hierarchy, which according to Eisenhardt and Graebner (2007) is more likely to mitigate bias with interview data.

The initial challenge was to find companies that would grant access and allow three or more individuals from different departments to the CR to be interviewed in enough depth to provide insight. This first task relied on individuals with reasonably good relationships across the business who agreed to spread the word about my study across their own organisations and to introduce me to other members of the business. In order to increase the analytical rigour, this study needed to gather data from companies with a similar record of practising and communicating on CR activity (Van de Ven, 2007). Selected companies ought to be large, well established and with a long-standing record of CR reporting in order to preserve consistency and be able draw insight from a sufficiently large dataset. As such, these firms would have developed comparable ways of reporting and implementing responsible business practices. Moreover, these companies would have participated in the Business in the Community's CRI for at least five years between 2008 and 2016. This means that their broadly similar understanding of responsibility draws largely from instrumental motivations; namely, the need to demonstrate CR integration in order to score well in the CRI. This would have been primarily encouraged by the board and supported by adequate management structures, especially with the establishment, in theory, of a fluid, flexible and versatile CR department. It needs to be noted that although these companies have been selected because they share certain characteristics – as described earlier – they are not representative of their own respective sectors given the great deal of diversification that the industries under study have been subject to in the last decade. Similar characteristics and context, however, allow the researcher to draw meaningful conclusions which can potentially apply to other similar organisations (Silverman, 2016).

Secondly, this study draws on data from five interviews with individuals working for BITC. Their insight provides a different perspective to that of industry due to the nature of NGO-type organisations (Haack et al., 2012); notably, they tend to favour a business model which incorporates long-term investment in social and environmentally sound strategies. BITC became one of the leading UK-based organisations in promoting and campaigning for responsible business practices by launching the Environment Index in the year 1996, then followed by the CRI in 2002; therefore they are considered a voice of authority in CR among the CR-conscious business community (Kirk, 2013, Spitzbeck, 2009). CR standards (Haack et al., 2012) and management frameworks, such as the CRI, exert a great deal of influence in embedding responsibility policies and programmes at functional level and generally driving action on CR (Adams and Frost, 2008, Kirk, 2017). Concerning the organisations in this study, the CRI has certainly defined ways in which CR and non-CR staff interact when negotiating what, how, when and who is responsible for implementing responsible business practices (Kirk, 2013).

Furthermore, by bringing the work of CR and non-CR teams together, the CRI has enabled the social and environmental responsibility of the business to be viewed from a holistic perspective; even if at the practical level the implementation of CR activities falls on specific functions. The CRI used to be one of the UK's most prominent CR indices (Kirk, 2013). Until then, BITC produced a CRI list every year; it consisted of an extensive questionnaire of approximately 250 questions on their responsibility practices, which was filled out by the participating organisations and evaluated by independent experts for accuracy and credibility. Every participant organisation was assigned a score and given extensive feedback on their performance in relation to the Index and industry average. BITC would benchmark organisations in terms of their responsible business practice across the following indicators: management, impact and reporting of their corporate governance, social and environmental issues. The top 100 organisations were featured in the Financial Times, published every year in the summer. More than 350 companies participated in the CRI until 2017. The findings of my study reveal the importance of CR management frameworks like the CRI with regards to promoting a relatively unanimous understanding and process of integrating responsibility to both internal and external audiences, conceptually speaking at least. Through the development of environmental measuring methods as prescribed by such frameworks, firms can in fact improve existing monitoring systems and ultimately improve on business productivity (Maon et al., 2009). According to the findings of this study, BITC's conceptual framing of CR, expressed through the ongoing development of the CRI framework, provided a blueprint for many organisations keen not only on establishing mechanisms to embed CR activity within core business operations, but also on projecting an image of high social and environmental awareness, thereby potentially improving their market competitiveness. Furthermore, given the nature of their core services, BITC engages regularly with CR teams, providing them with the knowledge, experience and above all the credibility to effectively transmit the information to their own organisations.

As mentioned earlier, I collected qualitative data between January 2018 and December 2018 from interviews, between 45 and 90 minutes long. Within the companies, I interviewed a mix of individuals working in CR and non-CR functions. Those in the non-CR functions worked in communications, human resources, finance and commercial teams. Both CR and non-CR interviewees occupied different levels of the workplace hierarchy. Secondly, with the aim of mitigating informant bias, I sought insight from a different source to that of the company by interviewing five employees of BITC. Each one of them was responsible for different departments including marketing, advisory services, commercial and research. All BITC interviewees have worked and/or been associated with the organisation for at least ten years, suggesting high level of knowledge and extensive expertise in the area of CR. The following table shows the spread of interviewees:

Table 4.1.: Professional details of research participants.

<u>Industry</u>	<u>Pseudonym</u>	<u>Hierarchy</u>	<u>Position/function</u>	<u>Reporting Line</u>	<u>Years in role</u>
Insurance – A	Graham	Practitioner	Group Head of CR and Ethics	Corporate Affair Director	10 years
Insurance – A	Jessica	Senior Management	Head of Finance	CEO	10 years
Insurance – A	Jacki	Senior Management	HR Director	Board	3 years
Insurance – A	Paul	Senior Management	Executive Director, Corporate Governance	CEO	14 years
Insurance – A	Hannah	Practitioner	Communications Manager	Group Head of Marketing	3 years
Insurance – B	Victor	Practitioner	Group CR Manager	Legal	3 years
Insurance – B	Heleana	Practitioner	Group Communications and Senior Reputation Manager	Human Resources	6 years
Insurance – B	Jo	Senior Management	Commercial Director	Board	2 years
Insurance – B	Joseph	Practitioner	Finance Manager	Compliance Manager	3 years
Banking – A	Natasha	Practitioner	Responsible Business Strategy and Reporting Manager	Human Resources	6 years
Banking – A	Fiona	Senior Management	Group Corporate Communications Director	CEO	2 years
Banking – A	Petra	Practitioner	Head of Responsible Business	Group Corporate Communications Director	1 year
Banking – A	Justin	Senior Management	Global Wellbeing and Employee Relations	Reputation Committee	3 years
Banking – A	Giovanni	Practitioner	Credit Risk Officer	Head of Finance	8 years
Banking – B	Varum	Practitioner	Sustainability Manager	Chief Marketing Officer	4 years
Banking – B	Robert	Senior Management	Commercial Director	Chief Operating Officer	1 year
Banking – B	Andrew	Senior Management	Head of Asset Investment	Chief Financial Officer	1 year
Food Retail – A	Mike	Practitioner	Director of Sustainable Business	Chief Marketing Officer	5 years
Food Retail – A	Jonathan	Practitioner	Corporate Citizenship Manager	HR Director	2 years
Food Retail – A	Micky	Practitioner	Finance Manager	Audit	2 years
Food Retail – A	Susanne	Practitioner	Commercial Manager	Sales Director	3 years
Food Retail – A	Adam	Practitioner	Sustainable Business Manager	Sustainability Director	1 year

Food Retail – B	Richard	Practitioner	VP-Director of CSR	CEO	20 years
Food Retail – B	James	Senior Management	Head of Finance	Finance Director	11 years
Food Retail – B	Christine	Practitioner	Head of Brand	Corporate Affairs	3 years
Food Retail – B	Kieren	Practitioner	CR Manager	Head of Communications	15 years
Food Retail – C	Benet	Senior Management	CR Director	Human Resources	5 years
Food Retail – C	Jamie	Practitioner	Commercial Manager	Sales Director	6 years
Food Retail – C	Tristan	Practitioner	Environmental Coordinator	Head of CR Communications	5 years
Food Retail – C	Spencer	Practitioner	Head of New Business	Commercial Director	5 years
Food Retail – C	Naomi	Practitioner	Communications Manager	Head of CR Communications	7 years
Food Retail – D	Gemma	Senior Management	Sustainability and Communications Director	Chief Marketing Officer	6 years
Food Retail – D	Kathryn	Practitioner	Head of Sustainability	Chief Marketing Officer	7 years
Food Retail – D	Justine	Practitioner	HR Manager	Human Resources Director	3 years
Food Retail – D	Phil	Practitioner	Internal Communications Manager	Director of Personnel	2 years
NGO – BITC	Maria	Practitioner	Head of Benchmarking	Membership Director	10 years
NGO – BITC	Gail	Senior Management	Communications Director	CEO / CMO	25 years
NGO – BITC	Joey	Senior Management	Marketing Director	CEO / CMO	8 years
NGO – BITC	Patrick	Senior Management	Membership Director	CEO / CMO	25 years
NGO – BITC	David	Practitioner	Research Associate	Membership Director	20 years

I used a mix of inductive and abductive approaches to theorising (Gioia et al., 2013), which means that I entered the field with an initial definition of the research questions and a set of *a priori* insights derived from relevant literature, as advised by Eisenhardt (1989a), so as not to be overwhelmed by data. As I analysed the data, new themes and new concepts emerged, as well as new relationships and connections that had not been previously revealed (Alvesson and Kärreman, 2007). For example, recent literature on CR integration suggests that social issue sellers rely on strategies of relationship building in order to overcome resistance (Wickert and De Bakker, 2018). It also suggests that in an attempt to inspire and promote responsibility within the business, ‘CR agents of change’ adapt their arguments by not only offering a stronger business case but also concrete and practical proposals (Girschik, 2018). My research builds on these studies by including the specific views of non-CR actors and highlighting interaction patterns between the CR and non-CR teams, which lead to different CR function structures and different levels of integration success. As I collected and analysed the data

from interviews with selected participants, my study observed that interaction patterns between CR and non-CR actors are subject to a combination of individual, organisational and external factors which influence levels of integration and CR teams' functional structure and reputation across the business. For example, some of my findings suggest that the observed dynamics between HR and CR teams differ depending on whether CR teams hold a strong or weak position within the company, which in turn seems to be subject to the type of external pressures (regulatory, economic, or reputational) exerted on the organisation. Eisenhardt (1989b) suggests that the initial theoretical constructs shift or new ones emerge as new findings are revealed during the data collection and analysis stages. In fact, early findings during the first few interviews with CR practitioners informed subsequent interview questions by adding topics related to professional background and interest in ethical issues.

In order to increase analytical rigour, I divided the data collection phase into two steps: the first one focused on individuals working in CR functions, and the second one on those working in non-CR departments. Each group was asked slightly different questions depending on whether their main area of work was CR- or non-CR-related and whether they had decision-making powers within their own areas of influence. The recruitment process began by prioritising a range of banking, insurance and food retail companies that met the criteria of having a long-standing record of reporting on CR by having participated in the CRI for at least five years between 2008 and 2016. The candidate companies needed to be large and well-established, headquartered in the UK and with an extensive experience of engaging in CR activity. To that end, I screened the CRI lists for the last ten years in order to identify companies that met the criteria. From here, CR practitioners with and without managerial responsibilities were identified and contacted directly. Contact was made via direct email where an email address was publicly available or via the LinkedIn professional networking site. As with companies, the interviewees were purposively selected as key informants with context-specific knowledge and expertise.

Recruiting this sample group involved contacting individuals from my own professional network. Using snowball sampling, which involves identifying cases of interest from people who know people and cases that are rich in information and, therefore, good examples for interview subjects (Patton, 1990), I asked whether they would be willing to introduce me to at least three colleagues working in both CR and non-CR functions to gain access to different perspectives on CR within the same organisations. Out of forty-five people initially contacted, eight responded positively and a total of twenty-seven successful introductions were made. Individuals who agreed to be interviewed worked in various teams, ranging from human resources, commercial, finance and communications functions. A large proportion of interviewees occupied positions in the communications department (internal and external). This is not surprising given their proximity of work activity with colleagues in

the CR departments. Also, the nature of the work that communication practitioners undertake tends to be more visible and outward facing and, therefore, the individuals working in these departments are more likely to agree to be interviewed. Interviewees were differently situated in the hierarchy – with participants ranging from junior, middle and senior management, including managing director level. Participation was entirely voluntary, and no incentive was offered or provided. In order to improve the likelihood of revealing sensitive data and therefore build trust, pseudonyms are used to ensure participants' and companies' anonymity.

Significant insight was provided into the realities of CR teams and individuals, whose employers, despite having a long- and well-established history of CR, would typically undergo continuous change with regards to their governance, structure and work activity. Of particular interest was the way CR departments were driving new approaches to CR as the context within which their companies operate was marked by an increased market competition and various challenges to their internal and external reputations.

Subject to availability, interviews were conducted either face to face or by telephone. Those in person took place either at the company's premises or in a neutral environment. A few interviewees chose to meet outside their offices in order to speak more freely. Interviews were recorded either with an audio device or through extensive note-taking; the latter were subsequently validated by the interviewees shortly after the interview took place. Indeed, some participants preferred not to be tape-recorded, especially where the company had been subject to intense media scrutiny following cases of wrongdoing, particularly in the banking sector. Interviews lasted from forty-five to ninety minutes. Interviews began with grand tour questions (Fox et al., 2010) to evoke detailed and participant-centric responses and covered topics ranging from their professional background, their professional and personal sustainability and ethical concerns, their decision-making powers within the company through to their working relationships with other business functions. The interviews remained semi-structured and evolved over the duration of the study as interesting leads were followed both in theoretical and practical terms (Kvale, 2008).

Although the interviews were semi-structured, they were mainly discussing the issue of CR integration and the challenges that individuals and teams felt were part of their daily work, particularly their relationships with other teams and individuals. Other questions of interest, particularly to those in non-CR functions were in relation to how their departments view and understand responsible business, and the degree to which their day-to-day work conflicts or otherwise supports the integration of CR activity as part of their core business processes. Questions such as how the work of the CR functions interact with the more long-standing departments such as finance, human resources,

commercial and communications and vice versa are central to this study. Flowing from this key issue arises the question of whether and in what ways CR is being supported/unsupported, contributed to and ultimately adopted by the respective core departments, with an emphasis on identifying the levels of CR integration exhibited across the different functions. Furthermore, having adopted the CRI to manage their CR activity, a key question in this regard was related to the ways in which this tool was used by companies and how these different uses have influenced levels of integration. For example, some firms were only interested in the public relations side of the tool, whereas others were more likely to use it as an internal performance tool. Equally important is how the CRI brought together the work of CR and non-CR functions. For example, what role each function played in contributing to the data submission. Another key question is the issue of legacy as companies stopped participating in the CRI; which elements of the tool were retained, and which ones discarded and why? What does this say about the likelihood of CR being integrated across the business?

At the outset, there were interviews with the heads of CR functions to reveal the overall policy, programme and implementation. Equally important to the study was the background of those in charge as it was quickly revealed that many of the CR heads of department were being brought from auditing functions to enhance the impact monitoring aspect of the CR team's work activity. This trend turned out to be particularly common amongst banking and insurance companies, which suggested a high sensitivity to reputation monitoring and evaluation. In contrast, heads of CR departments in the food retail companies tended to have held the job for longer periods of time which suggested, *a priori*, a certain degree of progress in CR integration (Bolton et al., 2011). Interviewees with those working in food retail companies revealed an active effort in ensuring other parts of the business, such as procurement and operations, consider CR as part of their day-to-day business.

The interviews were semi-structured, based on the guidelines which were created through the literature review and evolved throughout the study according to the emerging data (Glaser and Strauss, 2017). Also, the interviews sought to examine the history and context of the firm in relation to responsible business and allowed for elaboration and examination of the various issues that emerged during the conversations. The intention was to not only allow interviewees to speak freely and honestly about CR issues but also about business related aspects.

Besides CR departments, interviews were conducted with individuals within the departments of communications, human resources, commercial and finance. This diversity of informants mitigates potential biases by ensuring diversity of viewpoints with regards to a particular phenomenon (Eisenhardt, 1989a). Questions ranged from their own interpretation of responsible business from both their personal and professional lives (Poppleton et al., 2008) through to practical questions

surrounding how, and the extent to which, responsible business does in any way converge and impact on their day-to-day job.

As explained earlier, in order to mitigate any biases, I drew insight from informants who are highly knowledgeable about CR and view the phenomenon from a variety of perspectives. Individuals working at BITC would typically experience less restraint to express their opinions, however controversial, on the ways in which organisations go about implementing CR activity. Thus, interviews with individuals working at BITC revealed concerns with both the current state of responsible business and its future as well as the increasing difficulty of CR teams in managing competing priorities of both economic and normative nature within their own organisational environments. These interviews provided insight into how they make sense of the future of responsibility, particularly as companies prioritise and adjust their normative and instrumental commitments. Overall, data analysis started as soon as I started collecting the data; this allowed me to assess levels of data saturation (Eisenhardt and Graebner, 2007).

Given the qualitative nature of the study, the size and nature of the sample was not meant to enable statistical or numerical generalization, but rather theoretical generalization (Silverman, 2005). Overall, I interviewed 40 individuals until I considered that saturation was reached, namely the point where anything new that might have been discovered by further interviewing would not have added anything to the overall data given the familiarity of the themes that had already emerged (Silverman, 2016).

4.3.2 Developing the interview guide

Sections 4.2.1 and 4.2.2 set out the case for a relatively loose interview structure to allow for an active interview approach where the interviewee reveals what he/she feels is relevant and important to talk about given the interest of the research project, thus allowing for the generation of rich and detailed information. Notwithstanding this informality, it was important to at least have a broad framework which would demonstrate a clear alignment between the interview protocol and my research questions (Kvale, 2008). The interview protocol in Table 4.2 below sets out the main questions developed to serve as a guide to my interaction with participants as well as examples of probing questions employed.

Table 4.2: Interview protocol

<ul style="list-style-type: none"> • Explanation of the research • Overview of interviewee role and career history • DEFINING CR AND CR INTEGRATION <ul style="list-style-type: none"> ○ What do you think about when I mention CR? What is your view regarding what it is we are talking about here? ○ How would you describe your attitude towards it? To what extent do you see the integration of CR as necessary? • INITIAL EXPERIENCE OF CR INTEGRATION <ul style="list-style-type: none"> ○ To what extent does your day-to-day work (non-CR teams) conflict or otherwise support the integration of CR activity as part of your routines and practices? ○ How does your work (CR teams) interact with the more long-standing teams such as finance, human resources, communications, marketing and commercial? ○ From your team's perspective, in what ways is CR supported, challenged, contributed to or ignored within your team? Have your/your team's ways of working changed as a result? ○ In what ways does your team work together with other teams to launch, participate, develop any CR activity? • PRACTICALITIES OF INTEGRATING CR, INCLUDING ORGANISATIONAL DYNAMICS ASSOCIATED WITH IT <ul style="list-style-type: none"> ○ Can you describe how the integration of CR works? ○ Who/which team do you work best with when trying to promote and integrate CR? ○ Who/which team is the most reluctant to integrate CR? Why do you think that is the case? ○ What are the main obstacles and difficulties involved in integrating CR? • VIEWS OF AND INTERACTION WITH THE CR INDEX <ul style="list-style-type: none"> ○ Your company used to participate in the BITC CRI – what was your involvement in it? What's your view of the CRI? ○ In what ways do you think your company used the CRI? e.g. PR, integrating tool, internal communications, etc? ○ Why do you think your company stopped participating in the CRI? ○ If you were the decision-maker, would you use the CRI again? ○ Do you think that using the CRI has changed ways of working within your company? e.g. structure, policies, processes?
--

These questions were intended to facilitate the interaction through four distinct phases. First, questions about personal understanding of CR were aimed at collecting initial meanings and understandings surrounding the term and also tapping into what participants brought to the discussion by way of a definition of the phenomenon. Second, questions exploring initial experiences of integrating CR were intended to unpack recollections of the ways in which their work and that of

their teams serves to contribute or to hinder the implementation of CR activity. Such questions were aimed at helping participants to move away from an abstract or theoretical discussion about the virtues of following a responsibility agenda and into the arena of their own experience. Third, questions exploring the practicalities of adopting CR activity as part of the day-to-day work were aimed at triggering both the creation and interpretation of stories and narratives that participants used to account for their involvement. These questions and the follow up probes they prompted, were intended to account for the bulk of the interaction, aimed at drawing out sensemaking activity and processes that were used to resolve situations of conflict as well as to enable opportunities for cooperation. Finally, questions regarding the impact and legacy of the CRI were directed at enabling participants to demonstrate the extent to which the tool enabled processes of interaction amongst the different departments and thereby the effect these had on the actual adoption and sustaining of responsible business activity.

4.3.3 Piloting and conducting the interviews

Having created an initial draft of the interview protocol, two pilot interviews were undertaken with members of my own professional network who would not form part of the research sample but who nevertheless met the criteria of being involved in CR within their own organisations, either directly or indirectly. They were both willing to share with me perceptions of their experiences. A close reading and initial analysis of each of these two interviews before continuing any further was important to ensure that the structure was eliciting material which connected to the research questions (Roulston, 2010). In the course of such close reading, both gaps and unnecessary data became evident allowing me to assess whether the questions were all fitting (Schwandt, 1994). In this case, this manifested itself in a tendency to get drawn into excessive lengthy and theoretical exchanges of what is and what should be responsible business, often obtaining stock responses duly repeated from corporate reports. This was at the expense of exploring personal experience which was much more central to the core focus on sensemaking and the implications of organisational dynamics for the adoption of CR activity. From the pilot respondents' data, therefore, the interview schedule was adapted to maximise the opportunity so that the relevance to the study insight could be revealed through the questions. In practice, this meant reducing the number of questions dedicated to exploring definitional issues. Amendments were made to ensure that two important issues that were revealed during the pilot questions were incorporated in the final interview protocol. For example, during the pilot interviews, the participant discussed how their previous responsibility before moving to the CR team was pivotal

to envisioning a revised and refined CR agenda. Overall, though, I was satisfied that the fundamental shape of the interview protocol outlined in Table 4.2 was fit for purpose and the pilot interviews were successful in gathering data relevant to the study.

On the back of this successful pilot, the 40 interviews were conducted using the snowball sampling method explained above. Once individuals indicated a willingness to take part and provided their contact details, an invitation e-mail was sent spelling out the nature of the project, the interview process and ethical guidelines (see Appendix i). Participants were generally very open throughout the discussion, safe in the knowledge that what they said would remain anonymous. The duration of each interview was typically one hour. After the first couple of minutes spent in outlining the purpose of the study, the interview followed the interview guide, although it did not prescribe the interaction. Each question typically had a set of probes depending upon the participant's response. The question sequence was applied flexibly since my aim was to understand the way in which each individual made sense of their experience of CR in general and specific to their day-to-day work routines, rather than finding commonality (Cassell and Symon, 2006).

Following each interview, I used a research diary to make notes of my impressions, feelings and reflexions on not just the interview content and process but also the nature of my questioning and contribution to the discussion. This process supported both my own reflexivity and also the development of ideas and further lines of enquiry.

4.3.4 Reflexive considerations

Reflexivity has been increasingly recognised as a crucial strategy in the process of generating knowledge by means of qualitative research (Berger, 2015). It is commonly viewed as the acknowledgement of multiple potential perspectives and concern with the generation of rich description (Brooks and King, 2014). It is defined as the process of a continual internal dialogue and critical self-evaluation of one's own position and how it may affect the research process and outcome (Silverman, 2015). "Reflexivity operates within a framework that stimulates an interplay between producing interpretations and challenging them" (Alvesson, 2003), p. 15). However, endless reflexivity may be counterproductive, therefore, pragmatic reflexivity is suggested as a more effective way of achieving a sense of direction and accomplishment. Here, the researcher is part of the social world that is studied and this calls for exploration and self-examination, particularly of the effect that the researcher's own mindset may have on the outcome of the study; it is about opening up and

acknowledging the uncertainty of the empirical material whilst at the same time offering alternative lines of interpretation in meaningful ways (Alvesson and Willmott, 2002). As Alvesson (2003) states, a reflexive approach to research means two potential advantages: (1) avoidance of naivety associated with a belief that data simply reveals reality and, (2) fostering of creativity following from an appreciation of the potential richness of meaning in complex empirical material.

Against this backdrop of both the nature and the importance of reflexivity, my personal reflexivity in relation to this research took several different forms. First, as Robinson and Kerr (2015) suggest, I turn the interpretive lens on myself to question my own motivations for undertaking the study and to reflect on how I impacted the research process. In every interview I undertook, I was very aware of how my own experience in CR as the senior manager of the CRI at BITC positioned me in the role of the *insider*, and as such, offered the advantage of not only having an easier access to interview participants, but also a head start in knowing about the topic. This allowed me to approach the study with some a priori knowledge and to address certain topics more easily. Indeed, sharing the experience triggered proximity between the interviewee and myself (Berger, 2015), and gave me access to implied insight and being more sensitized to certain dimensions of the data, such as some of the challenges and barriers that CR managers may encounter when interacting with other parts of the business.

This inside position, however, carries the risk of blurring boundaries, imposing own perceptions and projection of biases (Robinson and Kerr, 2015). Whilst listening to the responses of participants, the risk of comparing them with my previous experience of working in CRI management was ever present and it meant that I had to make a constant effort to maintain the separation between their experience and mine. In order to address or somewhat mitigate this risk, I adopted the practical measure of repeated review, which entailed going back over the same interview at different intervals after the original analysis, enabling me to view the interview material through a new lens and carefully look for instances where my own experience interfered with accurately understanding interviewees' accounts.

As well as considering the implications of being an "insider" on the collection and the analysis of the data, I also examined the influence of other forms of privileged vocabulary for grasping and understanding subject matter (Alvesson, 2003). This consisted of reviewing the interview material and paying particular attention to instances where my own understanding of CR was at odds with that of the interviewee, potentially compromising my ability to actively listen to the interviewee. For example, respondents would sometimes prefer to employ different terms such as sustainability or long-term value to refer to characteristics which relevant academic research has attributed to the

concept of CR, such as environmental responsibility or responsible investment. Other times, respondents would dismiss CR as something that companies do on the side, deviating therefore from traditional research definitions of the concept. Rather than closing down on any such instances or disagreeing, I worked on developing my ability to encourage respondents to simply elaborate, thereby making it easier to suspend any judgement from my perspective. Such an approach helped me to be open to the possibility that everything is less stable and clear cut than it seems and is therefore open for discussion and reconsideration. It also means offering alternative paths of meaning and considering that any interpretation of interview material is founded in analysis of the local context and political motives (Alvesson, 2003).

All this reflexive practice assisted me in addressing the issue of *credibility* that surrounds research of a qualitative and interpretive nature; that is, reflecting upon and articulating the issues of reflexivity, as shown above, demonstrates “interpretive awareness”, which Weber (2004) describes as researchers recognising and addressing implications of their subjectivity. This serves to strengthen the view that any findings can be considered to be credible. Credibility is further related to the authenticity and plausibility of individual accounts (Miles et al., 1994) and my aim in describing all non-judgemental and listening skills deployed throughout the interviews is to support such authenticity. To enhance further the credibility angle, I also used precise quotes from the interviews, maintained a reflexive diary and was careful to make specific claims whilst also acknowledging context and alternative analysis. Finally, though the generalisation of findings is not an aim of this study, Miles et al. (1994) recommends to pay attention to transferability – the likelihood that the patterns identified might apply in other settings. This was addressed by making sure that the sample constructed was, whilst not statistically representative, diverse enough to elicit diverse and potentially conflicting views from participants and thus provide rich conceptual material.

In summary, whilst it is important to note the paradox inherent in reflexivity, namely that it is used to produce an authoritative text while relying on multiple and often contradictory sets of findings derived from interview data (Alvesson, 2003), the practices described here support the credibility of the study’s contribution by demonstrating my awareness of how my research agenda, assumptions, emotions and personal beliefs entered into the research and how I endeavoured to capture the benefits of this whilst at the same time addressing the challenges presented. By helping to provide insight into the ways in which individuals working in different organisational departments make sense and understand a responsibility agenda, revealing how narrative authority is asserted by interviewees, new meaning can be derived with regards to the sources of conflict and cooperation between those doing the promoting of CR and those at the receiving end, as well as the role of tools such as the CRI play in such processes (Maitlis and Christianson, 2014).

4.3.5 Ethical considerations

In this section, some ethical and practical considerations in undertaking this study are detailed. Ethics essentially refers to the obligation that the research has towards the respondents in respecting their rights, values, needs and desires (Creswell and Creswell, 2017). Within this context, broad frameworks from bodies such as the Economic and Social Research Council (ESRC, 2017) are a valuable reference for ensuring that research is undertaken appropriately. The practice of research can include a number of ethical issues and the dilemmas and the ones experienced in this study are now detailed below. These issues and dilemmas also cover those specifically related to the methodological choices involved in this study.

Informed consent

The ESRC ethics framework expresses key considerations that participants should be advised about concerning the objective of the research, how it will be undertaken and how the results will be used. It is therefore important that any study ensures that the respondents are fully informed to this effect and comfortable that their comments are non-attributable.

The information sheet (see Appendix i) and formal consent form (see Appendix ii) ensured that all these issues were covered before the interviews took place. All participants confirmed that they understood that they could withdraw from the interview at any time. The participants were further advised that following the completion of the project, an executive summary could be made available to them. Participants were also advised that my role in this study was that of academic researcher and totally independent of any organisation, including my previous employer, BITC.

Confidentiality

Embedded within the ethical issue of informed consent is the issue of confidentiality and the respondents being made aware as to how the information they conveyed in the interview would be used and to whom it would become visible and in what ways. As participants were introduced to me from members of my professional network through the snowballing technique, it was essential in respecting ethical guidelines that no exchange of information with the individual making the introduction was made. Also, in terms of data management, all interviews were coded by assigning

fictitious names and any identifying information was removed to preserve the anonymity and confidentiality of participants.

Harm and risk

A third ethical consideration that was raised in undertaking this research related to harm and risk – again a key principle of the ESRC which affirms that there must be an avoidance of harm to research participants. Considerations here were two-fold: the time that managers had available to undertake the interviews, which did not impact on other things of importance they needed to undertake, and the fact that most interviewees were very open in sharing experiences which did not align with the corporate line of being a responsible company. I followed the guidelines of Cassell and Symon (2004) in ensuring that the interview finished on a positive note by asking the respondents for their views on the interview process itself. Some of the interviewees, particularly those outside CR teams, remarked on the fact that discussing CR with someone outside their organisational environment had been insightful.

Having outlined the choices made in respect of collecting the data, the next section will explain the steps that were taken to prepare, manage and then analyse the material to address the research questions at the heart of this project.

4.4 Data preparation, management and analysis

In section 4.2, I laid out the rationale underpinning my choice for how a thematic analysis best aligned with my research questions into the way in which CR and non-CR teams account of and make sense of their experiences in CR integration. This section builds on this by mapping out and explaining step by step the process through which the analytical strategy was enacted. This process was created by drawing upon three significant contributions to the thematic and sensemaking analysis field in organisational research and specifically in CR research. First, I drew on Braun and Clarke (2006) text on the nature and conduct of thematic analysis and, specifically, King (2012) work on explaining template analysis, one of the techniques of thematic analysis. Second, I drew on Maitlis (2012) assertive contribution to the development of narratives of sensemaking processes in an organisational context; and finally, on Basu and Palazzo (2008) proposition of a process model of organisational sensemaking.

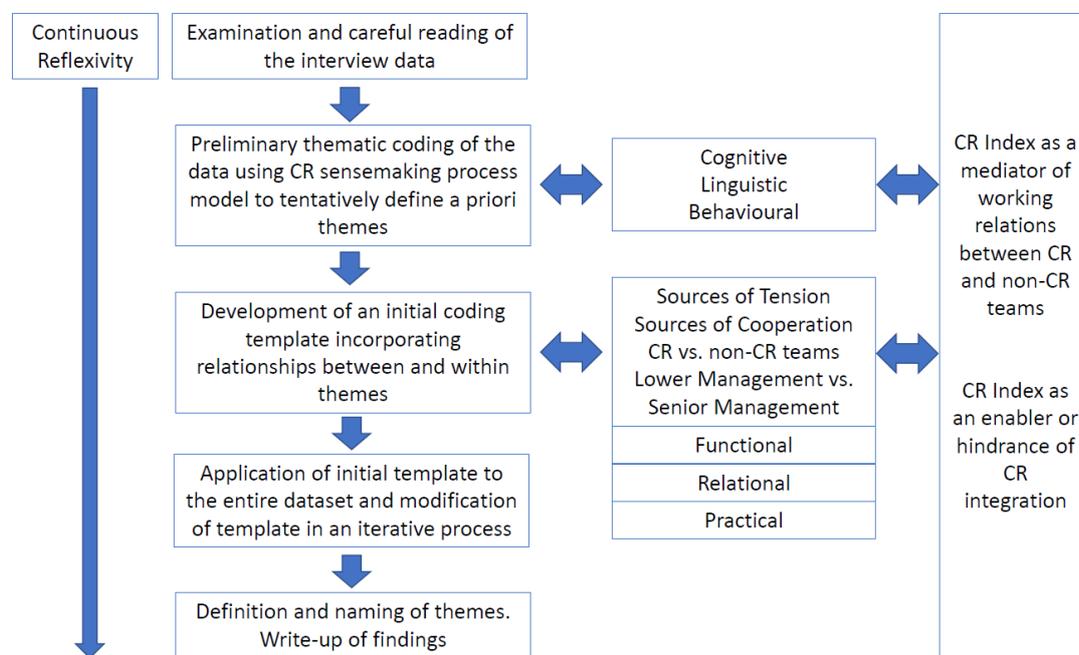
King's approach to thematic analysis by using the technique of *template analysis* was particularly helpful in helping me choose this analytical strategy, given its flexibility, accessibility and use of a priori themes. In fact, an advantage of template analysis as compared to many other methods of qualitative data analysis in applied research settings is that template analysis allows themes (known as "a priori themes") to be provisionally identified from the onset of coding, usually because the research project has started with the assumption that certain aspects of the phenomena under investigation should be focused on (Brooks et al., 2013). Furthermore, the fact that his analytical approach has been mainly applied in the field of organisational psychology reassured me of the methodological suitability. Maitlis' work on creating narratives of sensemaking processes within an organisational context helped to demystify the step-by-step path to the final set of sensemaking outcomes, whilst Basu and Palazzo's sensemaking framework served to both conceptualise the sensemaking processes in the field of CR and organise my template analysis in the first instance.

By blending the methods and processes described in these examples, I undertook the following analytical steps (Brooks and King, 2014, Braun and Clarke, 2006): (1) I thoroughly familiarised myself with the interview through reading and re-reading of the interview transcripts; (2) I carried out preliminary thematic coding of the data using Basu and Palazzo's sensemaking process model of CR to tentatively define a priori themes, whilst additionally recording any new themes which emerged from the data and which appeared interesting and relevant; (3) I organised the emerging themes into meaningful clusters and began to define an initial coding template incorporating the relationships between and within themes; (4) I applied the initial template to the interview data and modified the template in an iterative process until I was satisfied that the template provided a comprehensive representation of my interpretation of the interview data. All interview data were mapped onto the template and the iterative process of data analysis continued until all relevant data were satisfactorily coded to the modified template; (5) as part of the final step, I defined and named the resulting themes by clearly stating what is unique and specific about each theme. An illustration of how I went about each of these analytical steps is demonstrated in the following sub-chapters.

Whilst the breadth and depth of this analysis presents a potential contribution to the field, there is nevertheless some associated complexity in how it all fits together and addresses the research questions. Figure 4.1 below sets out the sequential analytic steps to aid understanding and provide a clear and coherent alignment with the research questions (RQ).

Figure 4.1 Analytic process map

In what ways do managers make sense of and express their role in contributing to the integration of CR?



4.4.1 Familiarisation with the interview data

All interviews – 40 in total – were recorded either by using an audio device or through extensive note taking, which was subsequently validated by the interviewee shortly after the discussion. To give an indication of the overall scale of the data, this amounted to just over 37 hours of interview material. The average length of the interviews was 55 minutes. From a data preparation perspective, I read the interview transcripts over and over again, to ensure I was familiar with the data. Although this process is time consuming, this is a critical step in the analysis of the data in order to reflect both on content and process, whilst noting down any additional thoughts that occurred. It is worth noting that data consolidation and familiarisation occurred simultaneously to data collection. As Stake (1995) notes, there is no particular moment when data analysis begins; that moment may begin as soon as one starts collecting data. This, in turn, helps revise the interview questions as data collection progresses.

Once all data is collected, data immersion through reading and re-reading of the interview transcripts, drawing out key themes for further analysis to add layers of detail to the analysis become

a key part of the analysis process (Miles et al., 1994). However, it is worth noting that engagement with the research participants through the collection of data lies at the heart of the research approach; thus enabling the capture of the complexities, contradictions and conflicts of value surrounding CR (Kvale, 2008). During the interviews, I decided not to record body language such as laughter, pauses, sighs, as I knew I was not going to be able to apply that consistently across all interviews, given that some of the interviews took place over the phone. Also, where the participant stated, for example, the name of the company they worked for, “xxx” has been used in the quotation to keep anonymity.

The further thoughts and insights that this process allowed were added to my original reflections. These typically took the form of observations at the time of the interview, such as the interview location and the context surrounding the interview. Reading data means not only absorbing the surface meaning of the words on the page, but reading the words actively and starting to think about questions such as: how do participants make sense of their experiences? what assumptions do they make in interpreting their experiences? what kind of world is revealed through their accounts?. For example, in one interview, the participant was preparing to leave the organisation at the same time as we were starting the interview. This took place at the time when an organisational restructure of the CR team was underway. Incidentally, this timely coincidence allowed for an interesting perspective with regards to the course that the interview took, which highlighted the “need for change”. Being literally removed from their current position illustrated the need for CR teams to upgrade their business skills to survive in their current roles. I will illustrate this with a brief example from two participants’ interviews within the same company:

“For the first 18 months we were doing a lot of interesting things in CR reporting and CSR in general. Our team was responsible for filling out the Dow Jones Responsibility Index and the BITC Corporate Responsibility Index, but it was decided to drop one of them, so our job was divided in half, which meant that the whole team was no longer needed”.

Responsible Business Strategy and Reporting Manager, Bank

“There was a previous person in the role – the reason I was brought in to head up the RB (Responsible Business) team was because of the experience I had with the stuff core to our business related to auditing and compliance and bring those two together: conduct risk and responsibility”.

Head of Responsible Business, Bank

My initial observation was that the first participant reports a common occurrence in daily work routines implying a sense of stability; this becomes disturbed when a management decision of

discontinuing one of the CR frameworks means that some of the staff will no longer be needed. At the same time, as the second quote illustrates, there is a new head of responsible business who has been brought from a different area of the business with expertise in audit and compliance. Examining more closely, I assume that this move may imply the need for change by bringing more rigour to the CR team, whilst tying it up to the business, and this is illustrated by recruiting from other specialist areas in the business, such as auditing and compliance into the CR team. It is worth noting that not all interview extracts will be rich or vivid in terms of what can be said about the data that they contain. The aim of this phase is to become intimately familiar with the dataset's content and to begin to notice aspects that might be relevant to the research questions.

4.4.2 The identification of sensemaking processes through a preliminary coding of interview data

Having familiarised myself with the data, I then undertook a preliminary analysis of the interview data through coding. This process was guided by an interpretive approach to understand the ways in which managers make sense of CR integration and specifically in relation to the sources of conflict and collaboration across the business and the ways in which CR frameworks such as the CRI hinder or enable such processes; that is, to start actively addressing the research questions. This second phase of the analysis process consists of coding by labelling each portion of the data. The codes can either stay at superficial level, or go into the latent meaning, including underlying ideas, patterns or assumptions (Braun and Clarke, 2006). Also, they can go beyond the descriptive analysis and incorporate own interpretation; however, it is worth noting that the coding needs both to stay close to the data and be relevant to answering the research questions (King, 2012).

Thematic analysis is not prescriptive about how to segment the data (Braun and Clarke, 2006). There is no need to produce a code for every line of the interview transcript; large or small chunks of data can be coded, or not at all. With regards to this study, an example of a code which stays close to the data is this idea of "what's in it for me and my team", particularly evident in Human Resources (HR) teams. In fact, such units tend to appropriate some aspects of CR, by stressing the fact that following responsible business practices is not something new to their current ways of working; in other words, CR is well known to their teams and has been practised since long before this CR "thing" became fashionable; that is, CR is inherent in the ways in which HR is practised and, as such, it may be perceived that there is minimal change to the daily routines. However, there is an underlying idea that

a modern HR needs to be open and be perceived as leading the way in integrating CR practices by remaining flexible and adaptable to new ways of engaging and communicating with employees. CR is being perceived as the tool to improve business attitudes towards HR.

As part of this stage in the analytical process, I used a priori themes (King, 2012), by following Basu and Palazzo (2008) CR process model of sensemaking. As King (2012) notes, it is common to use some themes which have been identified in advance of coding. These are known as a priori themes, and they are usually identified because a research project has started out with the assumption that certain aspects of the research question being investigated should be focused on. A priori themes may also be used when the importance of a particular issue in relation to a topic is already well established. A priori themes can be very useful in accelerating the initial phase of coding which can be rather time consuming. However, it is important to remember that they are tentative and can be removed or refined if they do not prove useful or relevant.

In the present study, the use of this technique allowed for analysis to be guided by and initially structured into the dimensions of CR sensemaking processes; a framework which has proved useful to study the ways in which firms relate to their external world by exploring what they think, what they say and how they tend to behave with regards to CR. As set out in Chapter 3, the basic idea of sensemaking is that reality is an ongoing accomplishment that emerges from efforts to create order and make sense of what occurs (Weick, 1995). Sensemaking occurs typically when members confront issues, events and actions that are somewhat confusing or difficult to accept (Weick et al., 2005), at least, in practical terms. This positions sensemaking as a struggle triggered by potential conflicting cognitive mindsets between those being held whilst being outside an organisational setting and those needed to display within the business environment; that is, conflict resulting from the interplay between normative and economic incentives. This sense of cognitive struggle was apparent to me as participants, particularly those working in CR teams, grappled with the idea of on the one hand, promoting CR – however unpopular at times – and following the corporate line, on the other.

This prompted me to look closely at each interview during the preliminary coding to analyse the competing cognitions that gave rise to any discrepancies, the plausible arguments generated to justify, defend or otherwise dismiss CR and the resulting behavioural outcomes. The template used to execute this process is shown in Table 4.3 below.

Table 4.3: Preliminary interview analysis template

	TEAMS				
	<u>Corporate Responsibility</u>	<u>Finance</u>	<u>Communications</u>	<u>Commercial</u>	<u>Human Resources</u>
<u>Sensemaking Processes</u>					
What do teams think of CR integration? How teams identify themselves with regards to CR and their need to gain acceptance across the business					
What do teams say about CR integration? How teams justify their actions to others with regards to their behaviour in relation to CR					
How do teams tend to behave in relation to CR integration? To what extent are teams willing to engage in CR? Do they show consistency between their daily work patterns and the CR activity? In what ways are they committed to integrate CR activity? Are such commitments driven by instrumental or normative incentives?					

By way of an illustrative example, what teams think about CR might refer to someone working in the finance team observing that the finance community has been operating with standards that go back 200 years, in contrast with CR measuring methods dating back no more than 20 years; hence the sensemaking response to address such discrepancy might include that “both accounting systems are in such discrepant stages of development that it is just too difficult to incorporate CR into our accounting systems”. Drilling down into each interview in this way provided rich insights into the way in which each interviewee made sense of integrating CR into their work routines.

4.4.3 Development of an initial coding template

Having identified themes as part of the preliminary coding, I set out to define an initial coding template on a subset of the data (Brooks and King, 2014). That included one interview from across each of the different teams: CR, Human Resources, Communications, Finance and Commercial. This is an important step to ensure that the data selected for this purpose includes varied accounts which

capture a good cross-section of the issues and experiences presented in the data overall. I followed King's (2012) advice which states that identifying the stage at which to develop the initial coding template is an important consideration since if it is developed too early in the process may hamper the ability to approach each new transcript with an open mind. The template encourages the researcher to develop themes more extensively where the richest data in relation to the research questions are found. Braun and Clarke (2006) suggest that identifying themes from data is an active analytical process; that is, themes do not just appear, they need to be actively identified through reviewing the coded data to identify areas of similarity and overlap between codes.

This phase also involves collapsing or clustering codes that seem to share some unifying feature together, so that they reflect and describe a meaningful and coherent pattern in the data (Braun and Clarke, 2006). This is an important element of this analytical stage as one is starting to explore the relationships between themes and to consider how themes will work together in telling the overall story about the data (Brooks and King, 2014). Good themes are distinctive and to some extent stand alone, but they also need to work together as a whole (ibid.). A key feature of template analysis is the *hierarchical organisation* of codes, with groups of similar codes clustered together to produce more general higher order codes (King, 2012). Hierarchical coding allows the researcher to analyse texts at varying levels of specificity and there can be as many levels of themes as the researcher finds useful (Symon and Cassell, 2012).

In this study, I noticed codes clustering around the ways in which different teams interpret the *challenges of integrating CR* in their own areas of influence. Examining these in more detail, I identified that some codes focused either on challenges at the functional level, the relational level or the practical level. Challenges at the functional level relate to departmental boundaries, definitions of roles and responsibilities; challenges and tensions at the relational level are explained by the ways in which CR and non-CR teams engage or not on supporting CR activity; and finally challenges at the practical level relate to issues of design and operationalisation of support practices. I then constructed one theme using all the codes relating to challenges of integrating CR at the functional level (e.g. "CR teams as the visible / invisible heroes of organisations"); another theme using all the codes relating to challenges of integrating CR at the relational level (e.g. "mismatched expectations"); and another using the codes relating to challenges at the practical level (e.g. "lack of compatibility between different accounting systems").

Alongside elucidating the challenges of incorporating CR processes into daily routines, a lot of codes clustered around responses to the challenge of integrating responsible business practices (e.g. using CR to improve perceptions and ultimately improve budget allocation; adapting the meaning of

CR to suit own departments' needs). A lot of codes clustered around the issue of avoiding negative perceptions across the business. In this case, after exploring many different ways to combine these codes into themes and drawing a wide range of thematic maps, I generated two themes: one capturing the sources of conflict and tension between CR and non-CR teams; and a second one around the sources of collaboration between different teams. These provided the best mapping of the data in relation to the research questions 1 and 2.

With regards to research question 3, I found a significant number of codes which clustered around the issue of CR frameworks such as the CRI providing a useful platform where the meaning of CR can be tailored to each organisational department (e.g., the concept of responsible leadership has helped to rethink the notion of leadership and incorporate characteristics relating to the ability to cultivate relationships beyond the traditional leader–follower relationship (Maak et al., 2016), but also validated by a legitimate group of reviewers provided by the organisation BITC. Equally, a number of codes clustered around the view that these tools tend to distort the process of highlighting responsible companies by showing them as more responsible than they are. I then grouped them into a broader theme that captured the issue of using these tools to promote and encourage reluctant or sceptical parts of the business.

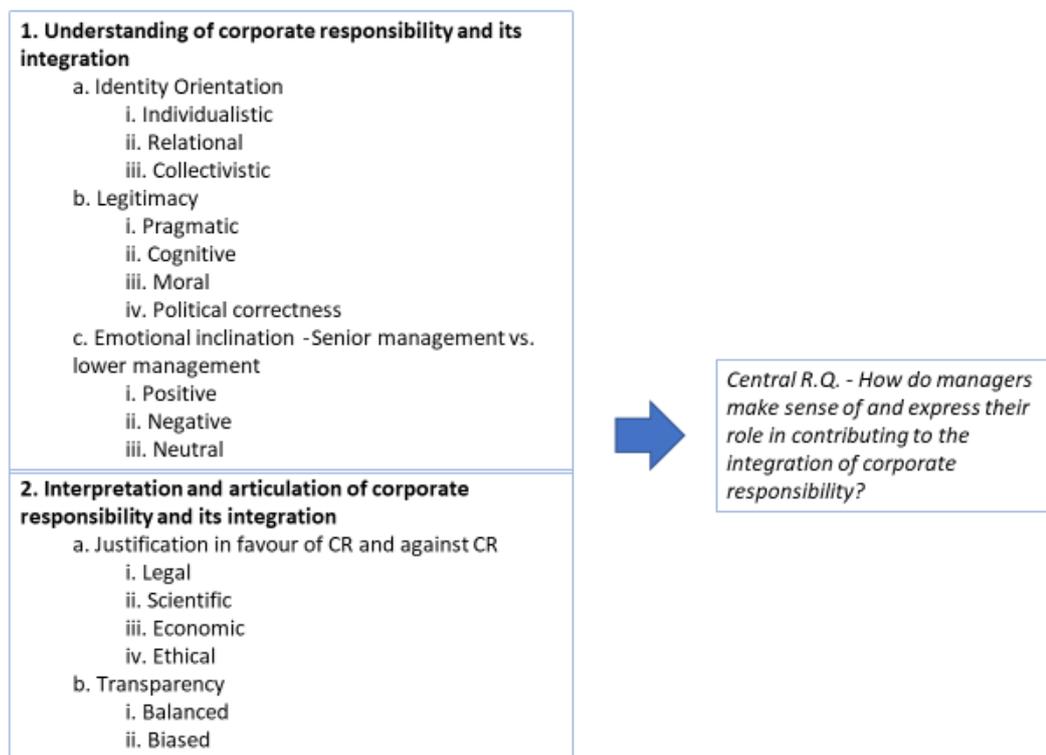
4.4.4 Review of potential themes

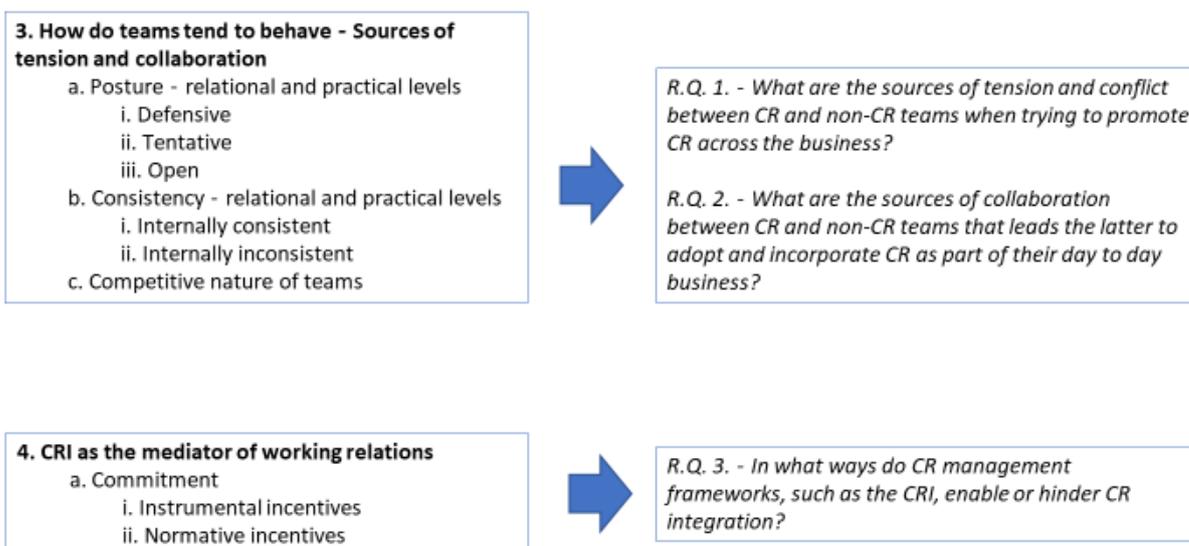
This phase involves a recursive process whereby the developed themes are reviewed in relation to the coded data and the entire dataset. This phase is essentially about quality checking (Braun and Clarke, 2006) and ensuring the themes work in relation to the entire dataset. Where existing themes do not readily fit the new data, modification of the template may be necessary (Brooks and King, 2014). New themes may be inserted, and existing themes redefined or even deleted if they seem redundant. As I worked through my entire dataset, I reviewed some of the a priori themes to reflect emerging as well as modified themes. First, I noticed apparent differences in opinion amid varying hierarchical positions, about the extent to which organisations are serious about following and integrating responsible business practices. This led me to divide the dataset into two groups: those at the lower end of the workforce hierarchy and those in senior positions. Second, I observed a certain weariness in some interviewees, particularly those working in commercial and financial business units, with regards to the apparent “imposition” from above on adhering to CR regardless of the benefits to the company, which I categorised as “political correctness”. Third, I reviewed some of the lower thematic structures to reflect the competing nature of organisational settings, which would act both as a

hindrance as well as a motivation to incorporate CR processes, particularly shown in HR and commercial functions. Fourth, as part of the linguistic dimensions of the CR sensemaking model, I added the notion of language used not only to defend and justify the incorporation of CR processes, but also the ways in which language is used against such processes, particularly observed within finance and commercial functions. Fifth, in order to reflect the emotional responses to the incorporation of CR practices – e.g. sentiment – I felt that it was important to include an additional element which would effectively capture this “emotional inclination” dimension.

Figure 4.2 below provides an illustration of the final analysis template, which has been adapted from the original sensemaking process model of CSR by Basu and Palazzo (2008) to highlight the new overarching themes that did emerge from the data analysis; i.e. competing nature of business settings, sentiment and disposition towards integrating CR. This final analysis template allowed me to highlight new theory related to the organisational dynamics between CR and non-CR actors in the context of CR integration and draw plausible relationships and connections between the external pressures, internal sensemaking triggers and outcomes and related implications for the CR function structures and success at embedding responsible business practices within each business area under study.

Figure 4.2: Final interview analysis template adapted from the sensemaking process model of CSR by Basu and Palazzo (2008)





As an illustration, Table 4.4 below provides some examples of codes generated from the data with a few data extracts collated for each code:

Table 4.4
Selection of codes with illustrative data extracts
Identity Orientation of CR Teams defined as the shared and congruent set of beliefs, and values that bind a group of individuals together

Individualistic identity orientation emphasises self-interest building on an atomised entity that is separate and distinct from others

“Our team [CR] was involved from the start in the decision to fund a project to build a warehouse in the Midlands. I think if we hadn’t been a well-established team with such a long tenure like ours (I have been in the company for more than ten years) the business wouldn’t have bothered in getting us involved”. Group Head of CR and Ethics, Insurance

“The CR team is the consciousness of the company: it is the one that reminds the CEO and the board that

Relational identity orientation highlights the inclination to form ties and partnerships with other teams

“We work very closely with the communications team – my counterpart, head of governance and I work for the head of communications. Both teams work towards developing and communicating on the social purpose. We work with the UK Government on social purpose. We recently launched the ‘ShareTheOrange’ video with the Breaking Bad actor discussing dementia by illustrating an orange being broken down, like simulating the brain being diced little by little.

Collectivistic identity orientation disposes teams to see themselves as members of larger groups that go beyond the organisation

*“We work with a range of stakeholders, like WWF, Oxfam, Cambridge Sustainability, Jonathan Porritt, Forum for the Future. It doesn’t mean we listen to everything they tell us, but it is good to keep them on good terms”
 CR Director, Food Retail*

“There is a really cool business we engage with; it’s called Profits through Ethics. They gather a number of experts in responsible business from academia, NGOs and businesses

they signed up to the UNGC and about the commitment to the SDGs. They are the coach of the company, the consultant that tells the finance team or the procurement team how to do their job in a way able to build on their CR commitments. Sometimes, they need to be more than just consultants, they need to roll up their sleeves. They are the ones connecting the company to external stakeholders like other companies, NGOs, think tanks, etc. Unilever, for example, trying to convene other companies” Associate Researcher, Business in the Community

The video is to raise awareness of dementia and ultimately demonstrate what our business is doing to combat the illness”. Group Head of CR and Ethics, Insurance

“My team has been working with the finance guys a lot recently. We didn’t used to. They make sure the figures we intend to publish (internally and externally) are completely accurate, before they get reviewed and assured by our external accountants. At the end of the day it is the reputation of the company which is at stake, and especially now, regaining the trust of our customers is a key priority”. Sustainability Manager, Bank

in roundtable sessions where particular topics are discussed. Our company is part of it; we are regular participants. These forums give us the response to whether we’re fit for purpose; we can test policy like our tax policy, and we can also find out about emerging trends. On the other hand, we have been two years ahead of mandatory reporting by the European Commission, and had already started to report on gender diversity, gender pay gap (it’s not good but we have decided to report it)”. Group Head of CR and Ethics, Insurance

4.4.5 Defining and naming themes

The analytical steps described thus far take a micro-level analysis approach to the data. In other words, they analyse the ways in which managers conceptualise their role in contributing to the integration of CR practices within their own business areas, evident in the interviews and embedded in each discrete story offered by the participant. This final stage allowed the identification of different overall themes which emerged from the data. Rather than focusing on discrete stories, the aim here was to identify the key themes off which such stories branched.

This phase requires the researcher to “zoom out” from a fine-grained analysis of particular moments where respondents described their levels of awareness, understanding and experiences of CR integration within their own business units. In other words, this stage requires the researcher to be able to clearly state what is unique and specific about each theme and sum up its essence in a few sentences (Braun and Clarke, 2006). Indeed, a good thematic analysis will have themes that have a singular focus, so as not to be repetitive, and answer the research questions. Together the themes need to provide a coherent story about the data. In some cases, there will be one or two sub-themes within a theme, which are useful where there are one or two overarching patterns within the data in relation to the question. For example, the themes of “adopting CR practices to increase budget allocation” and “potential contradictory messages to employees” could be described as sub-themes of a broader theme of the “competing nature of the business environment”. Similarly, the themes of “it is a numbers game that has become easy to win” and “CRI does not provide enough of a challenge”

can be considered sub-themes of a broader theme which captures the notion that the “novelty of CR frameworks wears out” after a while due to the public nature of the results.

As this chapter draws to a close, it is necessary to recall that at the heart of this research project is the study of how CR and non-CR teams negotiate the meaning of CR and CR integration and how such interactions are enabled by material resources such as the CRI. The sensemaking process model of CR with its set of cognitive, linguistic and behavioural dimensions has allowed me to identify and recognise patterns of interrelations and connections amongst these dimensions, which might lead to a better understanding of the conditions under which CR can be integrated within the business. Through repeated analysis of the transcripts using the final template analysis, between two and five distinct overarching themes were identified for each of the research questions. These are laid out and explained in Figure 4.5. Chapter 5 presents such findings in greater depth, explaining the distinct themes apparent from this analysis and aligning them with the research questions.

Table 4.5 Themes, definitions and labels

<p>Central research question: How do managers make sense of and express their role in contributing to the integration of CR?</p>
<p><i>Theme 1: “Corporate Responsibility (CR) team: the visible hero”.</i></p> <p>This theme outlines the ways CR teams perceive themselves. There is a general perception by CR teams themselves as being the saviour of the organisation, connecting different teams, predicting business risks and generally doing the right thing. However, depending on the business environment in which they operate as well as their own working circumstances, their self-worth as well as their position in the organisational structure is displayed differently. Those with long tenures in the business have acquired a good level of knowledge of the core business and therefore have accumulated trust, credibility and large degree of influence within the business and amongst the CR community outside the boundaries of their organisation. These characteristics are prevalent in CR teams within the food retail business that I interviewed; more so than in the banking and insurance firms. These teams reported some level of integration by having embedded individuals in other parts of the business, such as procurement and marketing.</p> <p>Concerning the configuration of the teams, they have a small central team responsible for the overall strategy and tend to report to the human resources team, with whom they seem to work closely in terms of developing and launching CR activity related to employee aspects of wellbeing, diversity and inclusion and responsible leadership among others.</p>
<p><i>Theme 2: “Corporate Responsibility (CR) team: the invisible hero”.</i></p> <p>This theme focuses on CR teams working in the banks and insurance companies in this study. They seem to occupy a weaker position than those working in the food retail companies; their activity is closely monitored by legal and communications teams, which suggest that CR within these firms is seen as a liability that can only be used to improve the image of the companies, and, therefore, needs to be controlled. These CR teams tend to downplay their role in managing the softer aspect</p>

of CR; that is, coordinating voluntary and charitable activity and still seeing themselves as providing value to the organisation through their responsible growth strategies.

However, they report their need to constantly having to justify the value they bring or can bring to the company in terms of growing the business in a responsible way. Still, commercial and finance teams tend to be less familiar with CR teams or see them as a peripheral team with little or no impact on the business.

Concerning the configuration, CR teams tend to report to the communications and marketing divisions which again suggests their weak position within the business with regards to their ability to be part of the decision-making process.

Research Question 1: What are the sources of tension and conflict between CR and non-CR teams when trying to promote CR across the business?

Theme 1: "Competing nature of the business environment – equal level playing field?"

This theme focuses on the ways some of the existing business processes may work against CR teams, thus leading to situations of conflict and tension. Some CR managers expressed frustration for having their environmental projects rejected by commercial teams due to their weak return on investment.

Equally, situations of tension occurred between CR teams and Communications teams where it would seem that CR teams do not get to make the decision about what and when to communicate on their CR activity. They feel they neither communicate enough externally nor internally, particularly when less positive HR announcements take priority over more positive CR messages. Ensuring alignment of messaging seems to take over from communicating a good story.

Similarly, I felt there was a latent tension between HR and CR teams. Whilst a lot of the CR activity relates to employee wellbeing and employee engagement, I sensed a slight frustration coming from HR managers due to existing overlap between some of the activity launched by HR, such as responsible leadership courses, which would have elements of CR included in the material. HR managers feel their function has been doing CR for a lot longer than the CR team has existed and CR is "part of their DNA"; it is inherent in the way they work.

Another source of tension was seen in the ways of reporting and evaluation of CR activity. Whilst some Finance managers expressed their concern about the difficulty of incorporating CR into their existing accounting methods, others expressed their frustration at the narrow-mindedness of some of the reporting where only quantitative methods are used, and called for "bravery" to fundamentally change the ways in which CR is measured and evaluated.

Similarly, it was shown that a lot of the training activity that HR teams lead, with regards to responsible leadership targeted at all managers across the business, entails a competing element, whereby leaders are rewarded or penalised for how they are scored in the employee engagement surveys.

Finally, when reputation is being discussed in an organisational setting, one immediately thinks of external reputation, but in this case, it was felt that CR teams do have that extra work to do in

order to gain the trust and the reputation of colleagues in other business teams, before they can be taken seriously enough.

Theme 2: "Gaining the trust of colleagues"

Leading on from the last point of the previous theme, this one outlines the reflective process as well as the actions that CR teams take in order to gain that credibility and authority, particularly when engaging with Commercial team colleagues. It was felt that CR teams need to raise their game and level up to be part of the core business and the decision-making table. From being heavily involved in reviews where long-term social and environmental risks are being considered, to acquiring the ability to demonstrate the return on investment by using robust methodologies to accurately measure and evaluate the impact of their activity and showing how the teams' objectives and plans align with those of the business are some examples of trying to gain the trust of colleagues across the business.

Research Question 2: What are the sources of collaboration and mutual support between CR and non-CR teams that lead the latter to adopt and incorporate CR as part of their day-to-day business?

Theme 1: "What is in it for me and for my team?"

This theme reflects the instrumental motives of organisational departments in the take up of CR; by anticipating the potential benefits and advantage that incorporating CR activity will bring to the individual or to the team. Communications teams, for example, by using the narrative provided by CR of customer care and protection through data technology and innovation, were able to link it to the policy of responsible customer service.

Similarly, a lot of the material and content related to fair recruitment and fair promotion policies are taken up by HR teams to support their employee engagement practices and potentially improve the likelihood of increasing their budget allocation.

Conversely, CR teams use other teams' resources and insight to improve their overall position within the organisational structure, particularly those located in weaker positions such as CR teams in the insurance and banking firms interviewed. Finance teams, for example, can assist CR managers in improving and aligning their accountancy methods. Similarly, Communications teams can help by providing the channels and the digital technology to disseminate CR activity content. Human Resources can help in a similar fashion by providing the target audience when engaging with employees.

Research Question 3: In what ways do CR management frameworks, such as the CRI, enable or hinder CR integration?

Theme 1: "CR management tools are fads"

This theme recognised that CR management tools are at the mercy of changes in business requirements and can be easily replaced by the next tool that is going to satisfy the *new* needs of the business. Most CR managers acknowledged the benefits that the CRI brought to the business at the beginning of their "CR journey"; however, it became evident that the tool had not adapted

to the new business needs related to offering a service that would provide businesses with an enhanced advocacy and communications tool as opposed to a CR framework to help them integrate CR. Some CR managers felt they already had all the knowledge that the CRI could offer, and others felt that the Index no longer offered the challenge and the critical voice it once did. Equally, it was felt that the rigidity of the scoring did not consider business growth when measuring environmental impact; this observation was made in contrast with others contending that it had become too easy to obtain high scores and that there were too many companies at the top of the ranking that perhaps should not be there.

Theme 2: "CRI as the connector platform and source of prospective sensemaking"

This theme focused on the enabling role of the CRI as a connector of different teams. It was felt that through the process surrounding the participation in the CRI, such as the collation of the data from different teams across the business (commercial, HR, communications, marketing, senior leadership teams), the CRI was able to enable and influence working relations between CR and non-CR teams, through the process of having to show progress around the development and incorporation of CR activity as part of their day-to-day work; as well as demonstrate the impact for their work activity. Sometimes, this was done just to meet the requirements of the CRI; regardless of the motive, it can be said that the CRI forced departments to develop policies, set targets, measure and evaluate their impact and finally communicate the results. It was also acknowledged that the CRI helped CR teams to increase awareness and understanding of CR to other parts of the business, whilst at the same time revealing the multiple ways in which CR can be interpreted across the business.

The CRI provided the *material resource*, as contented by theorists of the prospective sensemaking approach, that enabled the undertaking of future planning based on a review of the CR risks and opportunities that the business should consider.

Theme 3: "What next: integrated reporting?"

This issue of integrated reporting became important as the discussion about CR management frameworks shifted slightly to the issue around the difficulties of demonstrating impact of their social and environmental activity. Using robust measuring and evaluating methodologies when having to measure social impact was recognised as being incredibly hard, particularly by finance managers. Their concern around system incompatibility was expressed in terms of how far back accounting systems go compared with the relatively new integrated reporting method. Also, it was felt that there was confusion around how integrated reporting was supposed to work. Some CR managers described their attempts at producing an integrated report which just ended up being two reports (CR and annual reports) sitting side by side in one single document. This was suggested to demonstrate the lack of integration between CR activity and the rest of the business.

5. FINDINGS

5.1 Introduction

The previous chapter set out the method and analysis strategy constructed in order to interrogate the ways in which managers make sense of and express their role in contributing to the integration of CR as well as describing in detail how participants were selected and the manner in which the 40 interviews were conducted. The purpose of this chapter is to present the findings from this analysis and, in doing so, mirror the analytical process set out in 4.4.

By way of a brief overall summary to guide the reader, my study challenges the assumption that integrating CR within organisations relies on a uniform, consistent and shared understanding of responsible business and instead highlights the messy and uneven character of such process, thereby highlighting issues of tension, conflict as well as collaboration and mutual understanding between CR and non-CR actors. Whilst in the context of CR issues of tension and conflict are not surprising as recent research shows, the findings of my study shed new light on how CR and non-CR teams negotiate the meaning of being a responsible company and suggest that CR integration should be explained at functional level to fully appreciate the complexities of such process and better promote CR integration across the organisation; thereby helping businesses identify and address potential gaps in the process of embedding responsibility practices. My study then highlights the importance of exploring CR integration at functional level, particularly from the perspective of both CR and non-CR actors and their interaction patterns.

I found that general perceptions and attitudes towards CR, as well as the resulting inter-departmental interactions enabled and facilitated through existing formal structures and CR management tools, matter a great deal in being able to improve CR integration at the practical level and explain the complexity of integrating CR from a theoretical perspective. The findings of my study suggest that in the context of CR integration, the organizational dynamics between the various functions under study play out differently according to the external pressures affecting organisations – be it regulatory, reputational or economic. Such dynamics are at the same time shaped by internal factors – individual, organisation and sector specific, and supported by CR management frameworks, with related implications for how CR functions are structured and the extent to which CR is embedded across the business. Specifically, my study uncovers the ways in which non-CR actors; i.e. human resources, communications, finance and commercial, make sense of CR when interacting with CR teams and how such interactions give way to different dispositions towards integrating CR. Such

dispositions vary according to the anticipated perceived gain (reputational, economic, improved working efficiency), by the adopting business functions, who may become CR advocates themselves. However, if they don't anticipate any perceived gain, non-CR teams may view efforts to integrate CR within their own function as a threat to their ways of working. A number of important findings against each research question is evidenced below.

In what ways do managers make sense of and express their role in contributing to the integration of CR? (Central Research Question, see section 5.2)

To varying degrees, sensemaking activity was triggered by the awareness of conflicting cognitive mindsets between those being held whilst being outside an organisational setting and those displayed within the business environment; that is, conflict resulting from the interplay between normative and economic incentives. This sense of cognitive struggle was apparent to me as participants, particularly those working in CR teams, grappled with the idea of promoting CR, on the one hand, however unpopular. On the other, they seemed to be closely adhering to the corporate narrative of growth and performance. Sensemaking activity was also triggered by latent tensions between those in lower and higher management positions in terms of the perceived seriousness with which the organisation takes the adoption of CR practices. For example, those in lower management felt that the time spent discussing CR issues at board meetings is not sufficient. Also, there were suggestions that the decision-making criteria for allocating funding to CR projects does not seem to be adequate. In a few cases, participants' sensemaking responses were defensive, reflecting to some extent the wider business' lack of interest and lack of in-depth knowledge about what constitutes responsible business practices, besides charitable activity. Furthermore, in some cases, this may reflect the fact that CR teams are not in full control of their content and the ways of which it is communicated. Section 5.2 uses interviews from the insurance, banking and the food retail firms to illustrate the full range of responses.

What are the sources of tension and conflict between CR and non-CR teams when trying to promote CR across the business? (Research Question 1, see section 5.3)

The varying degrees of perceptions, attitudes, and sentiment towards the adoption of CR practices deployed by different teams do inevitably lead to situations of tension and conflict between organisational departments. Interview responses illustrated the competing character of organisational contexts, manifested in some of the existing business processes, e.g. budget allocation based on the return on investment may discriminate against CR activity as well as CR messaging competing for space with wider employee-related announcements in communication channels. Related to this notion of CR and non-CR teams competing in various aspects of running a business is

the way in which power-relations between such teams manifest themselves in some of the day-to-day operational processes. From the responses gathered, I remarked a certain underlying feature suggesting that those responsible for promoting and integrating CR are at the service of the teams considered core to the business; thus, giving way to a somewhat “master-slave” relationship between CR and non-CR teams. Illustrative examples of these are provided by respondents from both the banking and insurance firms within the Human Resources and Commercial departments. Section 5.3 uses interviews across the insurance and banking firms.

What are the sources of collaboration and mutual support between CR and non-CR teams that lead the latter to adopt and incorporate CR as part of their day-to-day business? (Research Question 2, see section 5.3)

The themes under this question map the participants’ experiences of using CR to the benefit of their own department. In the same way that there are certain business areas less inclined to support CR, those who are more favourable describe their rationale in terms of the potential advantages that adopting CR is going to bring to their own team, e.g., higher chances of budget increase, improved perception within the business and the potential for accessing new customer bases. Conversely, I remarked a certain acknowledgement from those promoting CR of the need to adopt a more business-like type of working; as one respondent explained eloquently, one can only influence the business of the potential CR-related risks by using robust and scientific evidence, as opposed to opinions or predictions without solid proof. This assertion suggests a certain recognition amongst several respondents, particularly those working in CR teams, that their work may be ignored or rejected on the grounds that it may not be articulated in quantifiable terms or using evidence-based research. Section 5.3 uses interviews from across the food retail and banking firms.

In what ways do CR management frameworks, such as the CRI, enable or hinder CR integration? (Research Question 3, see section 5.4)

The themes under this question highlight the ways in which CR frameworks, with a particular focus on the CRI, influence team dynamics. Given that the CRI’s main objective was to help businesses integrate responsible business practices within core processes across the entire business, the CRI has the potential to strengthen or at least influence the ways in which teams relate to each other, particularly CR and non-CR teams. On the one hand, this section highlights some of the perceived deceptions shown by CR managers whose ambition to make use of the framework to somewhat transform or at least incrementally change the ways in which the business operates did not become fully realised. On

the other, from the non-CR teams' perspective, this section highlights some of the frustrations shown by individuals working in commercial teams, concerned with the rigidity of the Index regarding its perceived inability to consider the needs of the business for growth and development. Nevertheless, this section recognises the success of CR frameworks, such as the CRI, for their contribution to an increased awareness and understanding of CR amongst those individuals working outside CR teams. Furthermore, the challenges posed by the Index reviewers were acknowledged to have served to at least provide an indication of the difficulty in measuring and accounting for social and environmental impacts using existing financial systems.

Indeed, the benefits of the tool in terms of connecting CR and non-CR teams through the process of preparing data to respond to the CRI survey was generally acknowledged. Through this process, it was evident the use of the CRI platform as a source of prospective sensemaking; in other words, as a shared space where CR and non-CR actors plan future-oriented CR activity and devise the necessary processes to help their business effectively address their social and environmental impact. Furthermore, the findings suggest that the CRI enables and facilitates working relations between CR and non-CR actors by creating opportunities to cooperate beyond the collation and submission of responses to the CRI programme through for example, the set-up of CR committees to work alongside risk committees on addressing social and environmental issues and the development of key indicators to measure social and environmental impact and report on CR activity, amongst other relevant activity. Through such interaction opportunities, the CRI can also reveal conflicting interests between CR and non-CR actors where some would favour using the CRI as a public relations exercise, while others would be more inclined to use it as an internal tool to help integrate CR practices and policies across the business, thereby helping identify and address gaps in the integration process. Section 5.4 uses interviews from across insurance, food retail and BITC.

Overall findings summary (see section 5.5)

These findings enabled me to present a broad picture of the ways in which CR integration is understood, expressed, actioned and generally regarded by not only managers who are in charge of promoting it across the organisation, but also by individuals working in commercial, human resources, communications and finance teams across the banking, insurance and food retail sectors. Taken as a whole, these findings highlight the ways in which individual accounts of their own experiences in both promoting and trying to adopt CR practices are all involved in attempts to make sense of their role in contributing to the integration of CR in their own business context. As part of these sensemaking processes, the findings highlight the perceived challenges of integrating CR at department level,

inevitably leading to situations of tension and conflict between CR and non-CR teams. The findings also highlight sources of collaboration and mutual support – as interpreted by respondents – between CR and non-CR teams as a response to the perceived challenges. Also linked to the efforts are the CR management frameworks, such as the CRI, which are brought in by leaders to facilitate the process of integration by providing the guiding format and structure. As expected, these tools attract mixed opinions, ranging from their utility in bringing teams together and offering a uniform approach to CR, to views of exacerbating the lack of integration by treating CR as separate to the rest of the business. These themes are elaborated in more detail in the next sections.

Based on the analysis of the data, the overall findings section explains how the organisational dynamics between the various functions under study play out differently according to the external pressures affecting organisations – be it regulatory, economic or reputational (see Table 5.5). The section offers a conceptual model (Figure 5.1) that serves to contextualise the observed organisational dynamics within the external, sectoral and organisational environmental pressures. The section concludes with an attempt at ranking the eight businesses under study in terms of the degrees of success at integrating CR (Figure 5.2). The chapter proceeds by presenting the findings of the study against each of the research questions.

5.2 In what ways do managers make sense of and express their role in contributing to the integration of CR?

Sensemaking is a process that is triggered when members confront events, issues and actions that are somehow complex, confusing, difficult to comprehend and implement (Gioia and Thomas, 1996, Maitlis, 2005, Weick, 1995). This section presents the pertinent themes to the above research question. To that end, it lays out the exploration of the tensions resulting from different CR cognitive mindsets between those held both outside and inside a business environment. This cognitive conflict manifested itself in the ways in which CR managers grappled with the idea of driving and promoting responsibility within a somehow reluctant peer-to-peer business environment. Cognitive discrepancies mattered in how working relations with other teams developed and eventually led to situations of both tension and collaboration. This section illustrates the role of these underlying cognitive frames in triggering sensemaking. This is achieved through the detailed analysis of the different responses to some of the contrasting views of CR held by individuals working in different

teams across the organisations. This section takes a functional-level approach as related to departmental boundaries and definitions of roles and responsibilities.

The first account, provided by individuals working in CR teams, highlights the conflict in recognising their high responsibility in influencing the business towards a responsibility agenda, whilst potentially being faced with reluctance or scepticism by other departments or functions within their own firm. The second account, provided by those working in HR, shows a general eagerness to be perceived as responsible and already in the know. The third account, provided by individuals working in Communications, emphasises the need to control the CR messaging so that it aligns with the corporate narrative. The fourth account, provided by those working in Commercial teams, shows a certain perceived difficulty in recognising the value that CR may bring to the business, not aligning to what customers expect. Finally, the fifth account, provided by those working in Finance departments, is probably the most difficult to summarise given the highly diverse views amongst this group. On the one hand, I remarked that CR is valued by these individuals, particularly the employee-related benefits of diversity and inclusion; nonetheless, I remarked a strong feeling of concern about the practical difficulties of integrating CR measures into their well-tested and long-standing accounting systems. Whereas it can be seen that all accounts show certain awareness and engagement with the notion of CR and CR integration, my findings suggest different degrees of proactiveness and readiness with regards to their perceived role in adopting CR as part of their day-to-day routines.

5.2.1 Corporate Responsibility teams: The visible / invisible hero

The first account is provided by individuals working in CR teams across all sectors. Whereas there are clearly common characteristics in the patterns of thinking about CR, the ways in which they express their role and consequently behave with regards to promoting CR across their own organisation vary depending on the sector in which they operate. For example, those working in the food retail sector seem to convey higher levels of confidence in influencing the rest of the organisation; by contrast, those working in banks and insurance companies seem to show a higher reliance on internal alliances with other teams, particularly those working in marketing and communications. The first examples of quotes largely illustrate a common characteristic amongst CR teams which highlights the fact that they perceive themselves as the experts in responsible business, and to some extent as heroes within their own organisations, showing high levels of personal agency and dependency. This sentiment is evidenced not only on moral grounds, but also because of their conviction in bringing rigour and a

clear scientific and systematic method to the ways of implementing and evaluating CR. Some illustrative quotes across the insurance, banking and food retail firms are shown below.

“Our team (CR) was involved from the start in the decision to fund a project to build a warehouse in the Midlands in the UK. I think, if we hadn’t been a well-established team with such a long tenure like ours (I’ve been in the company for more than ten years) the business wouldn’t have bothered in getting us involved”.

Group Head of CR and Ethics, Insurance A

“Well, I understand that one company needs to consider the views and needs of its stakeholders, but I’d be cautious with that approach taken too far. CR teams know better than the lay person in the street what needs to happen to reduce social and environmental negative impacts. This is going to sound controversial, but I wouldn’t waste my time in consulting stakeholders”.

CR Director, Food Retail C

“I was brought in to bring that methodical, technical approach to CR and CR reporting and communicating. I started by doing a materiality review. It was an in-depth analysis of all areas; how they had matured and what were the risks”.

CR Director, Food Retail C

“There was a previous person in the role – the reason I was brought in to head up the RB (Responsible Business) team was because of the experience I had with the stuff core to our business related to auditing and compliance”.

Head of Responsible Business, Bank A

In contrast to these high levels of confidence shown by the above examples, I remarked a certain defensiveness as well as some degree of frustration from some CR managers’ responses, particularly those working in the banking sector for being too restricted as to what and when they can communicate. They seem to assert being in full control of their work, despite reporting to the communications and marketing functions. Some of them even refer to their personal views and actions with regards to CR. This may reflect somehow their potentially weaker position within the organisation, whilst strongly emphasising close working relations with other departments, particularly marketing and communications. Some illustrative quotes across all sectors are shown below.

“We have a communications team with whom we work very closely. We are doing a lot of stuff, but we don’t communicate enough”.

Group CR Manager, Insurance B

“We don’t talk about CR or CSR – we talk about ESG [Environment, Society, Governance] – we renamed it about 2 years ago, I guess to reflect the language used by regulators and investors”

Sustainability Manager, Bank B

“To be honest, I can’t imagine anything that I do besides legislation and compliance will be picked up by the Senior Leadership Team [SLT]”.

Environmental coordinator, Food Retail C

“As you may have noticed, we sit under the communications marketing team, but this doesn’t mean that sustainability is PR; it means that we can work more strategically across the board.”

Sustainability Manager, Bank B

5.2.2 Human Resources teams: CR is part of our DNA

This second account is provided by individuals working in HR departments across all industries. A common characteristic among them is the high level of confidence and assertiveness in conveying how their work in unifying prior separate and detached teams is transforming the culture of the organisation, particularly amongst those working in the banking sector. Their responses put a strong emphasis on responsible business practices being part of their DNA and inherent in what they do. Others even go as far as asserting themselves as pioneering CR-related work, well before the CR team became established in their own organisations. Below are examples of accounts from individuals working in HR functions across all three sectors.

“We do measurement every two months through surveys – it doesn’t cause survey fatigue because they are short and easy to access. Questions about how you feel the company is doing with maintaining a vibrant place to work for”.

HR Director, Insurance A

“We have been in this journey for a long time, well before the CR function was created. We have enhanced our HR practices around appraisals, one-to-ones with managers by providing

specific guidance to managers on how to conduct effective conversations with their subordinates”.

HR Director, Insurance A

“Our company is purpose led – we create a better society. And people come and work for us because they have a passion for the purpose, and they believe in it”.

Global Wellbeing and Employee Relations VP, Bank A

“Employee wellbeing has become important for the bottom line, not just a nice to have. That’s why this idea of putting employee representatives at board level is a must to improve employee engagement”.

HR Manager, Food Retail D

5.2.3 Communications teams: CR messaging needs to be controlled

The third account is provided by individuals working in communications departments across all industries. Their responses imply a need to control and monitor CR messages and the overall CR narrative so that it aligns with the general corporate messaging. Some of them were honest about the backlash to some of their CR communications campaigns, showing a slight apprehension about communicating too much and too often. They also seem to convey a certain pride in working closely with CR and Sustainability teams by seemingly co-creating and developing a corporate narrative which is positive, and which ultimately serves to attract customers and future talent. These views seem to be confirmed by respondents from BITC who express concern about the “takeover” of CR teams by marketing and communication departments.

As it will be shown in the next section, some of these ways of working are not fully appreciated by those working in CR as they feel they are being constrained by limiting the space to communicate their CR activity and their messaging being tailored according to the corporate narrative. Below are some illustrative quotes from individuals working in communications across the insurance, food retail and banking sectors.

“With regards to communicating CR, our job is to coordinate how and when to release pieces of news; parental policy is offered to men and women equally, so if you have a new child you are able to take up to 6 months leave; this is a big story for our people and obviously a big story externally too”.

Group Communications and Senior Reputation Manager, Insurance B

“The media only picks up stuff that is controversial, negative, or reputationally damaging. Therefore, the story needs to be interesting, credible as people are generally cynical of CR. It’s got to be something like a big announcement of a big commitment like the recent announcement of our diversity targets”.

Group Corporate Communications Director, Bank A

“Externally, we faced a big challenge this year, when we went public with our food waste figures, which we believe are the lowest in our industry. We hoped for a positive reception... We were faced with a backlash from consumers on a topic they are currently very passionate about: plastics!”.

Communications Manager, Food Retail C

“Being the Director of Sustainability and Communications I have a relatively small team; most of them support communications and marketing activity. Part of my role was to bring the Marketing team into a central function with Sustainability and CR underneath it”.

Sustainability and Communications Director, Food Retail D

“Sustainability and CSR teams are struggling – there is the danger that sustainability is being taken over by marketing and comms people. In essence, it may just mean another way of selling.”

Communications Director, Business in the Community

“It’s a shame, but nowadays it’s not about measuring processes, accounting for carbon, water; it’s about relationships.”

Communications Director, Business in the Community

“Companies want BITC and other similar organisations to do the talking and shouting for them. CR is now even more a marketing tool than before. Teams are shrinking and being taken over by communications/marketing teams. It’s all about keeping a good reputation, through brand image and employee engagement. This is all they care about in this current age.”

Membership Director, Business in the Community

5.2.4 Commercial teams: CR does not add real value to our products

The fourth account is provided by individuals working in commercial teams across all industries. They tend to show some degree of scepticism towards the economic value that CR brings to the business, although they do not seem to completely disregard it, as the example of community work shows. In particular, those commercial teams working in banking and insurance seem to have a superficial level of CR knowledge and understanding, mainly related to the communications perspective of CR. Some of them refer to the use of language of care and protection in order to regain customer trust. Others, particularly those working in food retail, seem to be more convinced of the economic value of CR with regards to sales increase and tapping into new markets. For many of the respondents, though, what counts is the offer of quality products and services at a reasonable price and in a convenient fashion. Below are examples of accounts from interviewees working in commercial teams across all three industries.

“I am not saying we don’t care about social responsibility; we do. We engage loads with our local communities. We focus on selling a good fun experience when customers come into our shops; not because we’re ethical, but because we offer fun, cheap and convenient products.”

Head of New Business, Food Retail C

“The challenges that the finance sector face mainly come from the FANG (Facebook, Amazon, Netflix and Google). They threaten banks through their financial transactions’ delivery services. I don’t think CR is going to help us there...”

Commercial Director, Bank B

“With regards to CR, for us it’s important to look at the language used according to what we want to offer. For example, we use the language of care and protection which is more likely to generate the trust of customers and other stakeholders.”

Commercial Director, Insurance B

“The example of organic food supply is clear. We did our work in demonstrating that by sourcing organic food and having it as part of the marketing strategy increased sales”.

Commercial Manager, Food Retail C

5.2.5 Finance teams: measuring CR is a relatively new discipline compared to financial systems

The fifth account is provided by individuals working in finance teams across all sectors. As I remarked earlier, this group seems to be the most difficult when it comes to providing a meaningful summary of their sensemaking processes given the highly diverse views and levels of awareness amongst the respondents. On the one hand, I felt that the social and voluntary aspect of CR is highly valued despite implying a degree of doubt towards the actual economic value of doing CR; nonetheless, I sensed a strong feeling of concern about the practical difficulties of integrating CR measures into the well-tested and long-standing financial systems as well as data verification and interpretation. However, on the other hand, many of them seemed not to know who the CR team were or what they generally do, besides being responsible for organising social activities. Below are some illustrative quotes from across all sectors.

“No, I don’t think I ever liaised with the CR team, besides receiving emails about sponsorships, events, charities, recycling stuff, etc. I’m not sure how big they are. I’ve never met them. From my perspective, I don’t think they have a very prominent role”.

Finance Manager, Insurance B

“My understanding of CR is the fact that organisations like mine sponsor art, charities, give back to the community, make an impact on society. But also, CR is about making the workplace better. I am LBGT and I have seen changes in how this community is being perceived in the workplace. I’m more open about saying who I am without fear of being discriminated against”.

Credit Risk Officer, Bank A

“Today we have the charity event – that is why I’m dressed down. They told us that if we pay five pounds to this charity we can dress down, so I did. The charity is usually the one chosen by the CSR champion of the month. I was asked to be a champion a couple of years ago, but I was relatively new and still a bit shy, so I decided not to volunteer then”.

Credit Risk Officer, Bank A

“Don’t know much about CR, but I think it’s about connecting with people through emotions; it’s like the soft power of organisations.”

Finance Manager, Food Retail A

As mentioned earlier, whilst there are some who have little awareness, let alone understanding of who is in the CR team or their remit, other individuals working in finance express their concern in being able to integrate CR accounting indicators into their system, going as far as explicitly prioritising a profitable business before venturing into developing CR activity. Below are some quotes illustrating these sentiments.

“You also have the issue of verification – the finance community has been operating with standards that go back 200 years. However, CR has been around for about 20 years? The world of finance has very well-defined ways of operating, but the world of CR is still in its infancy”.

Head of Finance, Insurance A

“Yes, we have been involved in CR – we have signed off the latest CR report, alongside the HR and Comms team. I must admit, we are not quite there yet with integrated reporting; it is incredibly hard to do; I suspect though we’ll have to be heavily involved and I don’t think it’s gonna happen anytime soon...”

Head of finance, Food Retail B

“Some of the struggles I see with integrated reporting is that it exposes the lack of integration. First, we had a combined report; what it threw up was the difference in tone and language between the sustainability report and the annual report”.

Head of Finance, Insurance A

“My understanding is that CR reporting needs a lot of context – reporting just numbers is lazy. Numbers are ok, they provide trends, indicate predictions, but how do you measure change in behaviour or impact on society?”

Head of Asset Investment, Bank B

“I think larger companies tend to do more – they have more resources. If you look at the needs pyramid, for a company to reach the CR level of the pyramid, they need to have their basic needs covered”.

Finance Manager, Insurance B

5.2.6 Summary

This first section of the findings responds to the central research question of the present study. It provides an account of the sensemaking triggers across the different business sections, which is summarised in the table 5.1. This analysis takes a functional perspective; namely, it specifically focuses on the ways in which individuals working in CR and non-CR departments make sense of their role in contributing towards the integration of CR.

Table 5.1: Sensemaking triggers across the different teams from a functional perspective

	CR	Human Resources	Communications	Commercial	Finance
Sensemaking Triggers	<ul style="list-style-type: none"> High levels of personal agency – we are experts and are the consciousness of the business, because we bring rigour and method as well as ethics Sense of responsibility towards ensuring the business is prepared Need to align objectives, narrative and language with the rest of the business Close working relations with communications colleagues and recently with finance Not sure we are taken seriously enough 	<ul style="list-style-type: none"> CR is inherent in what we do – part of our DNA. We have been doing CR well before the CR team became established – do we need the CR department to improve employee engagement? High levels of contribution to support CR practices and CR engagement We support our senior leaders in transforming the culture of our firms. 	<ul style="list-style-type: none"> There is a need to control CR messaging. CR can potentially pose a risk to the business; so, it needs to be carefully monitored and controlled. CR narrative needs to align with that of the corporation and needs to be positive. It cannot compete with other wider HR messages, potentially negative announcements. HR announcements take priority. 	<ul style="list-style-type: none"> Need to be realistic about what CR can achieve for the business. Customers don't come to us because we are ethical, but because we offer competitive prices and convenience. We can use it as a marketing brand but can't help us compete in the market. In some cases, CR can help us tap into a new market for the business. 	<ul style="list-style-type: none"> Concern about not being able to integrate CR into our accounting systems To properly measure CR, one needs context, not just numbers. CR team and remit highly unknown, besides the folks organising voluntary and social events. It is a fun thing to do, but not sure it adds economic value to the business. Businesses need to be profitable first – e.g. "needs pyramid"

Taken at face value, this set of individual and departmental accounts of the nature of CR integration identified much of the insight – scepticism towards CR, reality check, economically viable first (non-CR teams); high levels of personal agency, ambitious and driven agendas, some sense of frustration (CR teams) – that has been surfaced in prior theory and research (Carrington et al., 2018, Girschik, 2018, Sonenshein, 2016, Wickert and De Bakker, 2018, Gond et al., 2011) and, by itself therefore, would have added little to what is already known about CR perceptions and attitudes within businesses. Furthermore, the fact that so many different interpretations of being responsible coexist within the same organisation has also been explored in the literature (Castelló et al., 2013) and so far my findings serve to confirm what has been suggested in previous literature.

However, the next two sections of the findings chapter make a distinct practical and theoretical contribution as they show the ways in which CR and non-CR teams negotiate the meaning of being responsible whilst dealing with issues of tension, conflict as well as opportunities for cooperation and mutual support, which may or may not lead to successful integration of CR across the different business areas. The findings explain plausible influencing factors (internal and external) and highlight related implications with regards to CR teams' structures and levels of success in CR integration. This allows for a much richer pool of insight for sensemaking activity, where managers must negotiate with each other and devise arguments that enable them to credibly agree, reject, defend or justify their own actions. Invariably, these dynamics are being influenced by recently adopted CR frameworks, such as the CRI, which by enabling interactions between CR and non-CR actors influence the extent to which CR becomes integrated within the business.

5.3 What are the sources of tension and collaboration between CR and non-CR teams?

The literature review has already established the polyphonic and changing character of CR, highlighting the co-existence of different interpretations of CR between organisations and their stakeholders, including employees. It has been argued by research adhering to the communicative view of CR that whilst such co-existence of different interpretations may give way to conflicting situations between firms and their stakeholders (Castelló et al., 2013), departmental tensions remain under-explored, particularly examining the views of organisational actors sitting outside CR functions (Onkila and Siltaoja, 2017). Helping to address this gap is one of the contributions of this thesis to the field.

Section 5.2 above has shown how cognitive understandings of managers from both CR and non-CR teams differ greatly, even within similar organisational contexts. For example, CR managers seem to have a more “ambitious” understanding of CR with regards to the economic added value to the business, whereas most of their colleagues in commercial teams understand the concept as a bit of fun with little or no impact on the business.

Section 5.3 depicts the findings related to the first and second sub-questions of my research questions. It depicts the ways in which CR and non-CR teams interact and negotiate what CR integration means in practical terms for their own work routines, and highlights the sources of conflict, tension, collaboration and mutual support between CR and non-CR teams; namely, human resources, communications, commercial and finance. Interview responses illustrate the competing character of organisational settings, where CR teams may not be on a level playing field. These dynamics are displayed in some of the business processes, such as budget allocation based on return on investment as well as trying to compete for space in communication outputs. The section concludes with a table which meaningfully summarises the findings described in this section.

5.3.1 Competing nature of the business environment – organisational restructures

The first interviewee quote is provided by an individual working in the CR team at one of the banks. It provides a detailed account of some of the tensions originated by ongoing organisational restructures where the trust and legitimacy of the CR team vis-à-vis other teams within the firm seemed to have decreased, seemingly due to external as well as internal influencing factors affecting the relevancy of the existing CR function.

“I was recently made redundant from [...]. From a team of fifty people in the RB (Responsible Business) department, it has gone down to twenty. I started working in the team in May 2014, coordinating data collection to complete the Dow Jones Index. I have survived three restructures and in the end after four years I was let to go. Before me, there have been a lot of redundancies, but I have to say, it is quite sad to see people go, especially those you’ve been working with for some time; it’s no good for the morale of the team.

For the first 18 months, we were doing a lot of interesting things in CR reporting and CSR in general. One of my first jobs was to assess the partnership between [...] and BITC in order to ensure that BITC’s goals and mission were aligned to ours. I saw a lot of misalignment, but I

think it was because BITC tries to do everything, being a jack of all trades and that was distracting and making our CSR efforts unfocused. We needed to identify our unique contribution and what we could do well. Less of, better, kind of thing.

Also, the corporate governance changed. We merged with the corporate affairs and communications department who now reports directly to the CEO. Also, all the new regulations that have come in leading from the financial crash in 2008 meant that responsible business resources were going to have to dwindle in favour of staff with the right skills to rapidly implement and deliver on implementing the financial regulation policies that were imposed on us as a result of the crash.

The second part of my stint at [...] was marked by chaos – my boss, who lacked confidence, was trying to do too much. We didn't have a proper plan or strategy or even a purpose. Her boss left which meant that my boss lacked the support from senior leadership to continue the work. This meant that we didn't deliver much, which meant that the department didn't see the value of our team, so this led to a lot of redundancies in RB (Responsible Business).

Internal communications was a challenge, particularly because they don't see the value of reporting on responsible business especially because the business has been going through restructuring for a long time with a lot of people being made redundant, and communications around HR matters have taken priority..”

Responsible Business Strategy and Reporting Manager, Bank A

This respondent's account provides an indication of the evolution of the CR department in the space of four years in one of the banks I interviewed. The task of the team started by focusing on filling in data for public responsibility indices and ended by completely changing the remit of the team as a result of new regulations brought on by the financial crisis in 2008. This meant that a lot of the previous CR-related work which was focused on participating in the CRI and other responsibility public investment indices needed to be streamlined in favour of having to address the new compliance and regulation demands. Therefore, new skills were needed which meant that unless individuals working in CR already had those skills and could remain in post, inevitably they were going to be replaced by those with the required expertise. This set of events seems to reflect some of the challenges that CR managers face in a business context where responsible business practices do not seem to be part of the core business processes, or closely allied with other core functions and therefore become easily replaceable.

5.3.2 Competing nature of the business environment: budget allocation

The second set of accounts reflects tensions between CR and non-CR teams, particularly commercial, finance and communications. In some instances, the competing character of organisational settings is clearly displayed. Business processes related to budget allocation based on return on investment seem to discriminate against CR projects whose return on investment is deemed to be farther in the future and, therefore, not eligible for funding.

“We get pushed back on many of our projects by the commercial team. For example, we wanted to start an energy saving scheme, but the return on investment needed to be quick, so it didn’t get approved.”

Corporate Citizenship Manager, Food Retail A

“So, the mortgage business is competing for capital with the SME banking business – which is part of the CR strategy – and their relative return to the organisation will drive their appetite for growing the segment.”

Commercial Director, Bank B

“The main challenge for us is the short-term view of the market. A lot of our projects don’t get the green light because they are not profitable in the short term, so we lose out to other more lucrative projects.”

CR Manager, Food Retail B

“I tell you; it was hard. I had a lot of fights internally. There were a lot of tensions internally, particularly with commercial teams. They are always asking about the value of the project: Is it commercially viable? What are we going to gain? How is it going to affect the bottom line?”.

CR Director, Food Retail C

5.3.3 Competing nature of the business environment: freedom to communicate

Below is an account reflecting common tensions between communications and CR teams where the latter feels they are neither being provided with the freedom to describe their CR activity, nor with enough space or frequency to raise the profile of both the team and the team’s work.

“For us, the challenge is how to spread the word of what we’re doing. We have the challenge of not to overburden with corporate information that includes corporate and sustainability information; sometimes it may be too wordy or with too many figures”.

Group CR Manager, Insurance B

“We need to be careful we don’t communicate CR messages at the same time as other announcements go on with regards to redundancies, etc. That’s why coordinating the content and the frequency is crucial.”

Group Corporate Communications Director, Bank A

5.3.4 Competing nature of the business environment: accounting for CR

Finally, below are accounts provided by finance colleagues that display issues related to the ambiguity and lack of clarity in the ways in which CR is accounted for and verified. This seems to clash with the high standards of existing finance systems claimed by those working in finance teams.

“Different companies have different definitions of CR. How do you value the products you might donate to society? A lot of interpretation, different people have different views. Because if you are trying to get verification, it is not so easy”.

Head of Finance, Insurance A

“If we do share deliveries with other retailers, how do we account for the carbon in the transportation? Do we do it by volume, by price? It gets difficult because there isn’t anyone who has written a protocol of what should happen”.

Finance Manager, Food Retail A

This set of challenges seems to create a situation where CR teams feel they need to regain the trust and legitimacy of their colleagues, particularly those with whom they work closely or under their supervision. Non-CR functions have been part of the organisation for a longer period of time and may consider themselves more business critical than the relatively new CR team.

5.3.5 Narrative shift: gaining the trust of colleagues

This section presents a set of accounts which represents a narrative shift on the part of CR actors. It reflects their acknowledgement of the need to raise up to the level of the business and gain the trust of colleagues. It presents the ways in which CR teams describe the changes they have implemented within their own teams in order to acquire the legitimacy to “operate”, thereby gaining the trust from colleagues across the business. The accounts drawn from individuals working in the banking sector in particular describe some of the ways in which they justify and defend their teams’ work vis-à-vis other teams with regards to the importance of incorporating CR practices in the midst of a reputation crisis and loss of customer trust.

“For CR to become relevant, it needs to be built into the business plan; it needs to be part of the business strategy. For every project, a business case needs to be put together and be approved by commercial. The governance needs to be there.”

Group Head of CR and Ethics, Insurance A

“My role has been from the start to set the strategic direction for the firm. Each division, however, is responsible for their own activity. My role is ensuring there is alignment of activity and messaging between the divisions”.

CR Director, Food Retail C

“The concept of trust; you can lose it very quickly, but it takes ages to regain it. We need to keep reiterating the message to the business that thanks to our activities, the taxpayer is in a better position as we have kept the promise to pay back”.

Sustainability Manager, Bank B

“I’ve come to the realisation that CR reports are not there to be read. Who reads CR reports?! Beyond a small group of CR enthusiasts like ourselves?”

CR Director, Food Retail C

“In business, you can’t come with an opinion. It must be an evidence-based argument. Businesses are rational – emotions don’t get you anywhere. So, I started by setting clear benchmarks of where we were against the Ethical Trading Initiative measures”.

CR Director, Food Retail C

This set of accounts seems to reflect CR teams' emphasis on bringing rigour and systematic methods to the ways in which CR activity is implemented and evaluated. On the one hand, some of the focus is on the use of language to better fit that of the business, implying somewhat that each CR project ought to be subject to the same return on investment scrutiny as any other commercial project. On the other, there is a perceived sense of almost disregard for the emotional side that could potentially be associated with responsible business practices. As the CR director of one of the food retail companies eloquently asserts, "emotions don't get you anywhere" in business; there is a sense that CR teams want to be viewed by colleagues as a critical part of the business, indispensable and as contributors of economic value.

The next section highlights the sources of collaboration between CR and non-CR teams. From the participants' responses, I sensed a certain inclination of non-CR teams to collaborate and to adopt CR practices or CR language as and when needed for the benefit or anticipated benefit of their own teams; be it improving the reputation of the department or increasing budget allocation.

5.3.6 Sources of cooperation: what is in it for me and for my team?

This section provides a set of accounts which map participants' experiences of collaborating on CR activity. Some of this collaboration and mutual support activity may not only be sporadic but also highly tailored to the specific needs of the department. As mentioned earlier in the chapter, in the same way that there are certain business areas less inclined to support CR activity, those who are favourable justify it in terms of the potential advantages and benefits that adopting CR practices will bring to their own team's profitability and internal reputation. Below are quotes from individuals offering practical examples of the ways in which CR is and can be used as a means to collaborate amongst teams. Many examples relate to using CR data and language to try to reduce reputational risk whilst improving the chances of attracting future talent and potential new markets by associating CR with product innovation, future technologies as well as a generator of trust. Other examples, particularly those from communication colleagues, tend to describe solutions aimed at reducing previous sources of tension and conflict between both teams. The first example is provided by an individual working in the human resources department and describes a specific activity which will benefit both HR and CR teams' strategies.

"We survey our employees every two months and ask them how they feel the company is doing with maintaining a vibrant place to work for. We try to avoid survey fatigue, so our

questionnaires are fairly short. This gives us a quick snapshot of where we need to prioritise our CR/HR strategies.”

HR Director, Insurance A

The second account below is provided by someone working in communications for one of the insurance companies interviewed. It explains the process of putting together a piece of communication for internal dissemination which seems to serve to improve working relations and processes between both teams.

“So, we made the decision to make a summary of what CR colleagues sent us. They provide us with content – they create the draft to make our job easy. It reduces a lot of the tension”.

Group Communications and Senior Reputation Manager, Insurance B

The example below is provided by the CR director of one of the food retail companies. It describes how the integration of CR practices takes place by “embedding” individuals within core business operational areas, including procurement, packaging and resourcing with specific CR-related expertise. A central CR team is responsible for the overall CR strategy.

“The CR team includes 14 people. However, in total there are about 45 people who have CR/Sustainability embedded within their job roles. These are operational teams sitting in different teams, like packaging, procurements, resourcing, etc”.

CR Director, Food Retail C

The below account is provided by an individual working in finance in one of the banks interviewed. They describe how they have been asked to report on reputation by regulators, which would seem a recent addition to the regular reporting.

“In the financial reports that I send to the regulators, they’ve started asking for reputation risk. I still need to figure out how to do that. This is the first time they are asking us that”.

Credit Risk Officer, Bank A

The below accounts are provided by individuals working in the commercial teams and CR teams of one of the banks interviewed and one of the insurance companies. It associates CR and sustainability with artificial intelligence and data protection. From their account, it would seem that the use of

responsible business practices, e.g. product innovation and data protection, would serve to improve the reputation of the business vis-à-vis the client base, by generating the necessary trust.

“I deal with innovation through integrating sustainability into our products and services. Innovation is key. Artificial intelligence is key to help us being number one in customer service as it’s helping us articulate a message of data security and protection.”

Commercial Director, Bank B

“CR becomes second place in generating trust. Trust gets generated principally when there is clarity about how we use data, what protections we put in place to ensure there are no data breaches and data is protected”.

Sustainability Manager, Bank B

“As a company, we needed to change rhetoric and differentiate ourselves from the banks; so, we started evoking human feelings through using the CR language of care and protection”.

Commercial Director, Insurance B

Again, the below account is provided by an individual working in the communications team of one of the banks interviewed. It describes how using the language provided by the social aspect of CR helps reduce the reputational risk related to vulnerable customers.

“We make sure the language revealed the work we are doing with vulnerable customers, since this became an emerging risk about 4 or 5 years ago. We had significant discussions which raised questions about how to address the customer vulnerability challenge”.

Group Corporate Communications Director, Bank A

The below two accounts are provided by individuals working in CR departments and some of them with combined responsibility for the communications function. The emphasis seems to be on improving the ways in which content is distributed across the business through digital channels. The focus of external communications would seem to lie on becoming more honest, open and less biased on the type of information included in CR reports.

“This is the same with internal communications to colleagues – using digital ways of communicating, different mechanisms. We have about 275 sites across the country – so we rely on cascading information”.

Sustainability and Communications Director, Food Retail D

“From a reporting point of view, we moved from having glossy papers, to now trying to get a balance between best practice that talks more strategically in the direction of the business. Our reporting requirements need to be more open and honest”.

Sustainability and Communications Director, Food Retail D

The last two accounts are provided by individuals working in one of the banks and one of the insurance companies interviewed. Again, the emphasis on using CR seems to aim at regaining stakeholder trust and improving reputation by focusing on localised and targeted activity. From their account, there seems to be a focus on bringing reputation monitoring in-house instead of outsourcing to external consultancies.

“We have an ambassador network which consists of senior execs in the business who are spokespeople very much engaging with the external community, on the things that matter at regional level; namely manufacturing, construction skills, supporting schools”.

Group Head of CR and Ethics, Insurance A

“We have now a reputation forum inside the business, who are now analysing the factors that could affect customer trust, which factors they trust more than others and what are the subsequent changes they’d like us to perform as a result”.

Group Corporate Communications Director, Bank A

This set of accounts from across all business functions seems to put a lot of emphasis on using the communicative aspect of CR to regain customer trust, mainly across the insurance and banking industries. On the one hand, the ways in which the use of CR language is going to help improve not only the reputation of the business vis-à-vis external stakeholders but also that of their own teams vis-à-vis other colleagues did transpire through the participants’ responses, particularly those in the banking and insurance sectors. Examples included associating CR with production innovation, such as artificial intelligence, and with the language of care, protection and human connection. On the other, I remarked a strong focus on the need to raise the profile of CR teams and CR activity within the

business, by improving and extending communication channels, though digital technology and relevant content. Finally, there were also accounts of specific activity, such as the monitoring and evaluation of firm reputation, previously undertaken by external agencies, being brought in-house. This may also reflect the previously mentioned inclination of businesses, particularly those in the insurance and banking sectors, to have a closer control of CR activity.

The next section provides a summary of the sources of tension and collaboration between CR and non-CR teams. It also highlights the narrative shift from CR teams, particularly those working in the food retail companies, in a way that is going to help them compete with other workstreams within the business which in turn, will help them gain the trust and credibility of their business peers. In other words, some CR individuals feel the onus should be on CR teams to persuade the business to adopt CR practices by adopting the business practices akin to quantifying the economic value that CR brings to the business and by being subject to the same commercial scrutiny as any other business project.

5.3.7 Summary

This section provides a summary of the sources of tension, conflict, as well as collaboration and mutual support between CR and non-CR teams across the interviewed firms. It also presents key industry- and firm-specific differences based on patterns, relationships and categories drawn from the analysis.

The following table summarises the sources of tension, conflict, as well as collaboration and mutual support exhibited through the working dynamics between CR and non-CR individuals across the interviewed firms. Whilst a lot of the sources of conflict stem from the need to control CR activity and messaging, particularly apparent in the banking and insurance firms, the sources of collaboration seem to focus by and large on activity that appears to the individual to present some benefit or anticipated advantage to the team in question either in the form of the language of responsibility of care and protection through innovation or improved reputation across the business through the offer of better leadership training. The table also includes points of reflection reflected in a narrative shift from CR managers which indicate the acknowledgement of their need to raise their game and compete effectively with other workstreams for additional central budget by for example quantifying the economic value that CR brings to the business. This is being perceived to help CR functions secure and improve their position within the business by demonstrating they can be trusted with decision power and as a profitable contributor to the business.

Table 5.2: Sources of conflict and collaboration across the different functions

Team	Sources of Tension Competing nature of business env	Gaining the trust of non-CR colleagues	Sources of Collaboration What is in it for me and my team?
COMMUNICATIONS	<ul style="list-style-type: none"> • CR messages compete for space with other less positive information related to wider Human Resources announcements • CR messaging needs to align with corporate messaging • CR narrative ought to be controlled 	<ul style="list-style-type: none"> • Need to align communications format, content and frequency to that of the business 	<ul style="list-style-type: none"> • Communications provides the medium, e.g. channels and technology to communicate CR • CR narrative provides input for communications narrative
HUMAN RESOURCES	<ul style="list-style-type: none"> • HR content repackaged as responsible practice • CR does not add value as HR has been in the business of responsible practices well before CR became established • Lack of clear definition of roles and responsibilities between CR and HR 	<ul style="list-style-type: none"> • HR announcements take priority over CR messaging, particularly when business focus is on gaining customer and employee trust • CR helps connect HR with employees through revised content, training and support material 	<ul style="list-style-type: none"> • CR narrative provides content input for HR – it improves HR “cold” reputation among workforce • HR helps by improving employee engagement in and in support of CR • HR helps by providing measuring and evaluation indicators; e.g. link employee reward and recognition to the adoption of CR practices • Create competition amongst teams for best leader • CR narrative has potential to attract future talent
FINANCE	<ul style="list-style-type: none"> • CR is a relatively new business area • CR is difficult to measure and incompatible with long-standing finance systems 	<ul style="list-style-type: none"> • Need to raise the profile of team amongst finance colleagues • Work with finance colleagues to identify robust measurement indicators and quantifiers 	<ul style="list-style-type: none"> • CR can help finance teams improve accounting methodologies by incorporating social impact indicators • Finance can help develop measuring and evaluating indicators • Finance can help bring rigour to CR accounting, thus raising trust of the CR team vis-à-vis the rest of the business
COMMERCIAL	<ul style="list-style-type: none"> • CR does not add value to the commercial offer. It is a nice to have though • Budget allocation criteria based on return on investment discriminates against CR projects 	<ul style="list-style-type: none"> • Need to demonstrate financial benefit of CR activity 	<ul style="list-style-type: none"> • CR language of care and protection can be used to improve reputation and separate ourselves (insurance) from the banks

			<ul style="list-style-type: none"> • CR language of innovation through artificial intelligence can help provide the hook to increase sales and position the organisation ready to compete with digital disruptors • There are examples, e.g. organic food, that can be linked to sales increase
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The Key Industry- and Firm-Specific Differences

As mentioned in Chapter Four, this qualitative study does not seek to generate statistical generalisation, but rather theoretical generalisation across organisations exhibiting similar characteristics to the ones included in this study, with regards to their size, maturity and their CR reporting journey. At the same time, most of the industries and companies selected for this study include distinct characteristics between them that allow for yielding unique insights and meaningful comparisons, thereby revealing environmental and situational factors, often downplayed in larger-scale studies (Silverman, 2015). To that end, the following section identifies both industry- and firm-specific differences based on patterns, relationships and categories drawn from the analysis.

The Perceived Value of CR to the Business

The perceived value that businesses place on CR by the different functions and departments across each organisation is one of the key industry-specific differences I found. This sensemaking dimension is important because it tends to impact on the degree to which CR becomes integrated into the business.

Banks and Insurance companies. I remarked, on the one hand, that both banking and insurance sectors tend to place an increased value on the language and narrative that CR provides to the business, particularly to address the need to regain customer trust and the legitimacy of the industry following the financial crisis. A narrative of care and protection seems to be favoured by the insurance companies in this study, which emphasises their aim to not only improve their reputation but also to distinguish themselves from the banks by not becoming associated with wrongdoing. With regards to the banks, they tend to use a CR narrative that speaks to their product innovation through artificial intelligence and digital financial products, which seems to reflect their concern with the digital

disruptors diverting some of their customer market base. As expected, CR teams in both industries work very closely with colleagues in the communications departments; however, I sensed a type of relationship where the CR team seems to *serve* the communications department, with regards to how, when, and what type of CR activity gets communicated. This dynamic seems to impact on the ways in which the CR function is perceived by the business. CR teams, except for Insurance company A, tend to have lower profile than in the food retail businesses. They tend to either report to the legal team of the business or be headed-up by individuals with experience in auditing and risk management; skills thought to be needed to bring rigour and a culture of scrutiny to the CR function. CR departments, particularly within the banks, tend to adopt a defensive approach when discussing their specific role and responsibilities, which sees them downplaying some of the specific activities they undertake such as the coordination and organisation of voluntary and social activities, which incidentally are some of the activities other business areas recognise them for. They feel they need to constantly justify their work to the rest of the organisation in an attempt to raise their profile and ultimately secure their job.

Food retail companies. On the other hand, CR functions in the food retail sector tend to report to the HR department and although the communication aspect of CR is also valued and to some extent rather prevalent, the fact that CR lies within the hierarchy of the HR function seems to impact positively on how CR is perceived by the business. For example, commercial managers of two of the food retail firms suggested the link between organic food and increased sales and spoke of the positive economic contribution of CR to the business. Concerning the organisational structures, CR tends to be centrally managed by a small team in charge of setting the strategic direction of CR with individuals embedded in other business areas responsible for providing CR specialist input, including procurement, packaging, and resourcing.

Competing nature of business settings. CR is Treated as Another Economic Stream

The interplay between economic and normative incentives becomes harder to maintain for CR departments in all three industries, given the fact that CR is usually adopted as long as there is a business case for it. This was particularly prevalent in the banks as various interviewees stated that funding was allocated based on a return on investment process which would tend to discriminate against CR projects, with CR individuals expressing frustrations at the continuous refusal to get their projects funded.

Whilst this process is generally common to all three industries, it would seem that individuals working in CR departments across the food retail industry, particularly in two of the companies

interviewed, recognise the fact that in order to be taken seriously they need to raise their game and provide evidence-based arguments based on scientific research that proves the link between investing in CR activity, e.g. organic food, diversity and inclusion policies, and financial performance. Similarly, there was a recognition among those working in finance teams that accurately measuring the social and environmental impact of CR is a difficult task and that developing robust methods for accounting, akin to the long-standing systems employed by finance departments, is key to improve the credibility and trust of CR within a business environment. I sensed that the food retail industry, particularly companies C and D, showed a higher level of freedom in the ways in which CR activity is developed, articulated and spread throughout the organisation, and consequently integrated within the business, than in both the banking and insurance industries, where the focus seems to be more on protecting and raising the reputation and trust of the company through the use of the CR narrative to enhance product innovation or customer care and protection.

Competing nature of business settings. CR is Treated as Another Piece of Communication

Another key industry-specific difference I found relates to the fact that communicating CR type activity, such as new employee wellbeing policies or a new partnership with a charity organisation, tends to compete for space and timing with other corporate types of communication releases. This seemed particularly prevalent in one of the insurance companies where the CR focus tends to be on improving the reputation of the business vis-à-vis internal stakeholders, including employees, through regular employee engagement surveys. This suggests a lower degree of integration, given that CR type of activity is to some extent treated separately to the rest of the core business whilst at the same time being tightly controlled by both communication and legal departments.

CR functions with high levels of knowledge of the business seem to contribute to higher degree of integration and are more likely to convert non-CR actors into supporters of responsible business

A key firm-specific difference that was already apparent at the point of interviewing was the high levels of agency and knowledge of the business of some of the CR managers, particularly those working in two of the food retail companies and one of the insurance companies. Starting from the premise that these individuals are highly experienced in CR coupled with the fact that they have been working for the companies for over 10 years, they seem to have contributed to higher degrees of integration of CR across the business, especially in the food retail companies. Such a level of experience of the business certainly helps those individuals navigate the politics of their own

organisation with regards to knowing who to ally with and how to access the necessary resources in order to advance and implement new policies or new ways of working, thereby being more likely to “convert” non-CR actors into supporters of responsible business. These individuals tend to also be well known outside their organisational environment among the various CR networks and communities, which seems to impact positively on the credibility and trust of CR within their own business. These individuals also tend to be aware of the fact that in order to be taken seriously by the business, there needs to be an improvement in the ways in which CR is measured and accounted for. Therefore, working together with finance colleagues is seen as critical to bring in robust methods of accounting and measuring.

I also remarked a certain degree of disregard towards stakeholder consultation, particularly customers, on the CR issues that the business should consider, arguing that CR managers should know best what CR issues to address and how to address them as relevant to the business and companies would do best to allocate consultation resources to scientific research and implementation activity. This suggests a certain degree of maturity concerning the CR journey of the business, largely due, it would seem, to highly driven individuals who may not be completely on board with the normative principles typically associated with CR but who are nevertheless attuned to the business’s economic priorities. The following table summarises the key industry- and firm-specific differences with regards to the ways in which CR is perceived by the business, the ways in which the competing nature of business settings affect attitudes towards CR and CR integration and the degree to which these impact on the levels of integration of CR across the organisational functions under study.

Whilst this section describes the observed findings leading from the analysis of the data, the Overall Findings Summary (section 5.5) provides a meaningful summary of the findings by identifying the plausible external factors that explain the observed interaction patterns and related implications regarding CR functions structures as well as the levels of success at integrating CR within each of the core functions under study.

Table 5.3: Key industry- and firm-specific differences

Industry	Banking	Insurance	Food Retail
	<ul style="list-style-type: none"> The CR departments in both Bank A and B tend to have a low profile across the organisation and, as a result, don’t seem to exert a high degree of influence in how the business is conducted. 	<ul style="list-style-type: none"> Whilst the CR team of Insurance A showed high levels of agency and confidence in the fact that they are always involved in investment decisions that the business takes, the CR Department of Insurance B 	<ul style="list-style-type: none"> Individuals working in CR teams show high levels of agency, due largely to their long tenures, affording them high levels of influence. They tend to have acquired sound knowledge of not only the business itself but also

<p>Organisation structures and perceptions of CR by both CR and non-CR teams</p>	<ul style="list-style-type: none"> • Their perceived value by non-CR teams seems to lie in issues related to employee diversity, inclusion, and wellbeing, particularly in Bank A. • A lot of their work seems to be dedicated to organising voluntary and social activities inside and outside the organisation; however, they tend to downplay that part of their job and, instead, emphasise the fact that they don't call it CR but ESG (Environment, Social and Governance), to align with the language of investors and regulators. • CR teams feel they need to constantly justify their work in order to not only be taken seriously by the rest of the organisation, but also in order to secure their job. • Following a series of redundancies, the Head of the CR department in Bank A came from a previous auditing role supposed to bring in skills in risk monitoring and evaluation methodologies. 	<p>seemed a lot less in control as they report to the legal department.</p> <ul style="list-style-type: none"> • Although CR individuals value working closely with communications colleagues, they expressed frustration at the fact of not being able to communicate as much as they wanted, due to the need to align their messaging and timing of publication with that of the corporation. • The CR team in Insurance B reports to the Legal Departments and the CR team in Insurance A to the Corporate Affairs team, reinforcing the notion of CR being treated as a potential risk for the business, and in need of being controlled. • However, the CR team in Insurance A has a longer tenure in the business. • There seems to be a lot of emphasis on using CR to improve leadership and employee engagement through the use of regular internal surveys, particularly in Insurance A. 	<p>the ability to navigate the organisational politics.</p> <ul style="list-style-type: none"> • CR teams tend to have a more sophisticated knowledge of CR in relation to their own business. • They tend to have a small central team with individuals embedded across the business who provide specialist CR input. • CR teams tend to report to Human Resources Departments which may influence the type of CR issues that get prioritised, e.g. employee engagement in and in support of CR. • CR teams tend to be well connected outside their own organisation, although they do not seem to value stakeholder consultation as they believe they know best about CR in their own business.
<p>Competing nature of the business environment</p>	<ul style="list-style-type: none"> • The competing nature of the business environment tends to manifest itself in how internal budgets get allocated based typically on the return on investment (ROI). There is a recognition that a shorter ROI has higher chances of being approved for funding. • Whilst CR teams in both Bank A and B seem to work very closely with communication and marketing colleagues, Bank A seems to have taken more of a radical transformation of their CR department by bringing in skills and experience from the auditing part of the business. 	<ul style="list-style-type: none"> • CR departments tend to compete for space and for timing in the regular release of communication, to both external and internal audiences. This reflects the need to control how the business talks about CR accomplishments. Equally, this reflects concerns about ensuring that CR messaging aligns in tone with HR type of announcements and get released at the appropriate timings. • Whilst Insurance B tends to place a lot more emphasis on controlling the CR narrative, the longer-standing CR team in Insurance A seems to benefit from greater freedom and higher level of influence, largely due, it would seem, to the team being longer in post. 	<ul style="list-style-type: none"> • How to measure the impact of CR is a concern for the food retail companies, with finance departments clearly expressing their views about CR not being quantifiable enough and not having the mature and sophisticated systems and accounting tools of those typical of finance departments. • CR departments, therefore, find themselves competing internal for credibility and reputation, particularly amongst finance colleagues.
<p>What is in it for me and for my team?</p>	<ul style="list-style-type: none"> • Product innovation linked with sustainability and CR seems to be more prevalent in Bank B which seems to be more focused on regaining 	<ul style="list-style-type: none"> • Given the loss of customer trust in the aftermath of the financial crisis, there is a clear focus on using the language of customer care and 	<ul style="list-style-type: none"> • Whilst Food Retail C and D seem to have gained terrain with regards to having “penetrated” some of the other business areas such as

	<p>customer trust by improving their external image, whereas Bank A seems to be more focused on improving trust and reputation amongst existing and new employees.</p>	<p>protection to regain that trust and credibility of both external and internal stakeholders, especially wanting to distant themselves from the banks.</p> <ul style="list-style-type: none"> • While Insurance A is more focused on using CR narrative for external purposes through the ambassador network of senior executives, Insurance B seems to be more focused on using the CR narrative to regain the trust of employees. 	<p>procurement, operations, packaging by embedding CR individuals, commercial teams in Food Retail A and B seems to be less convinced about the value that CR brings to the business.</p> <ul style="list-style-type: none"> • As with Insurance B, there seems to be a big focus on internal communications for employee engagement and using the CR narrative of employee diversity and inclusion, particularly apparent in Food Retail D.
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5.4 In what ways do CR management frameworks, such as the CRI, enable or hinder CR integration?

This section responds to the third sub-question of my research questions. It sets out the ways in which CR management frameworks, with a particular focus on the CRI, facilitate working relations between different teams, such that they enable or hinder CR integration. As mentioned in the literature review in Chapter 2, unlike other responsibility indices, the CRI is voluntary and takes a certain amount of effort from companies to participate in it; therefore, the fact that firms in this study have used the CRI for at least five years reflects a certain degree of commitment to embed responsible business practices regardless of their motivation. Whilst companies tend to use the CRI to project a responsible image through the Index public ranking, it is described by its founders – BITC– as a CR management framework that serves to help businesses integrate responsible business practices across all core business processes (BITC, 2016). The CRI then presents a useful tool through which to explore the organisational dynamics between CR and non-CR teams when drafting and refining suitable responses as part of the CRI questionnaire. Furthermore, given that the CRI’s purpose is to provide a clear set of guidelines to help businesses integrate CR, it is also useful to explore the degree to which such integration has indeed taken place as a result of using the Index.

The section also draws attention to CR management frameworks and the CRI in particular as a source of prospective sensemaking. Prospective sensemaking, as discussed in Chapter 3, has been under-explored as part of sensemaking theory (Stigliani and Ravasi, 2012). My study responds to calls for further understanding of how material practices, illustrated in this case by the CRI, can support collective prospective sensemaking (Sandberg and Tsoukas, 2015). Contrary to sensemaking in

situations of crisis, prospective sensemaking tends to be more appropriate when time pressures are less relevant as it provides opportunities for prolonged, conscious articulation of tentative interpretations (Gephart et al., 2010). Such “space” provided by the CRI seems to have a double purpose: first, through the drafting and refining of the answers submitted to the CRI survey, it serves to plan CR activity by mapping out what the future can look like with regards to the ways in which organisations can address their social and environmental impact. Second, through that very same process, it enables and facilitates working relations between CR and non-CR actors by creating opportunities to cooperate beyond the collation and submission of responses to the CRI programme through for example, the set-up of CR committees to work alongside risk committees on addressing social and environmental issues, the development of key indicators to measure social and environmental impact and report on CR activity, amongst other relevant activity. Through such interaction opportunities, the use of the CRI can also reveal conflicting interests between CR and non-CR actors on the use of the corporate responsibility index where some would favour capitalising on the public relations aspect of the CRI, while others would choose to use it as an internal integration tool, thereby helping identify and address gaps in the integration process. In fact, as these findings suggest, an evident barrier to CR integration came from finance teams who expressed real concerns about the incompatibility of accounting for quantifying the economic value of CR compared to the tried and tested accounting systems they are used to. The next sections present the themes which have been drawn from analysing the data.

5.4.1 CR management tools are fads

This section starts by presenting some of the general views of CR management frameworks, with a focus on the CRI. From a practical perspective, while the benefit of providing a structure and clear guidelines to the ways in which CR activity is strategized, delivered and evaluated is acknowledged, some respondents feel that the CRI has become some sort of fad that has come and gone, only to be replaced by other more up-to-date tools, especially tools that require less effort from companies to take part. As one respondent put it bluntly: “It kind of lost the novelty of it”. Other views, particularly from the insurance and banking sectors, tend to be more negative: their issues tend to relate to the fact that these tools may actually reward the wrong companies by making it too easy to obtain high scores. Furthermore, some accounts express concern about these tools being detrimental to the task of integrating CR by separating core business processes from those related to CR.

“We had a lot of discussions about the limitations of the index. There was concern that the scoring got too clustered around 100%. It tended to ignore materiality. Maybe, it kind of lost the novelty of it”.

CR Director, Food Retail C

“There are loads of rankings, and companies are gaming this. These rankings provide the wrong incentives. Companies have worked out that the more databases they fill in, like the MSCI, the better ranking they’ll get because the methodology encourages those behaviours”.

Head of Asset Investment, Bank B

“The CRI tended to divorce core businesses from ESG measures. I mean, it is ok to report on ESG separately, that is fine, but where is the balance sheet showing all the working capital; where is your core money invested to align up with your purpose”.

Head of Finance, Insurance A

“The CRI didn’t provide us with the challenge and the criticism we wanted. Also, we felt that there was no accountability with the CRI companies; companies with real issues around tax, corruption, etc, managed to get to the top of the ranking and nothing would happen to them”.

Group Head of Corporate Responsibility and Ethics, Insurance A

“Also, material issues are self-selected and that doesn’t work in real terms. There needs to be a real examination of the material issues and force companies to report on those; don’t let them self-report.”

Group Head of Corporate Responsibility and Ethics, Insurance A

“They say they already know where they need to improve. They want a third party to say how wonderful they are. Companies want BITC to shout about themselves, rather than companies talking about themselves, which tends to attract cynicism and incredulity”.

Head of Benchmarking, Business in the Community

This set of accounts seems to reflect less than favourable views of the CRI and public rankings in general. On the one hand, issues around unfair scoring, lack of challenge during the review process and the fact that tools of this sort seem to separate CR from the core business, instead of contributing to its integration, seem to doubt the effectiveness of investing time, effort and money in participating

in this sort of programmes. On the other, the CRI provided some sort of external recognition through the public ranking in UK newspapers. Issues around obtaining little or no traction with stakeholders, despite appearing in the media, seemed to cause certain disappointment; a view that was confirmed by a respondent from BITC. The next section focuses on the CRI as a connector and facilitator of working relations between CR and non-CR teams through the process of collating and submitting the information through to the Index reviewers.

5.4.2 The CRI as the connector platform and source of prospective sensemaking

Moving the analytical lens now to inside the organisation, the following accounts focus on the organisational dynamics of going through the process of the CRI submission and highlights the role of the Index as a convenor platform and a source of prospective sensemaking, where CR and non-CR actors discuss ideas and plan activity related to improving CR performance in order to score higher in the public ranking. The quotes below provide accounts that express again some mixed views about the effectiveness of participating in the CRI.

“The real benefit of the CR reports is the necessity of pulling together the report. It is the process of collating the data and having to tell a message”.

CR Director, Food Retail C

“Through that process, you improve your methodology of capturing the data, of conveying the message we want to convey to our stakeholders, of improving the structure of the organisation and the governance having created the CR committees sitting alongside the risk committee”.

CR Director, Food Retail C

“Someone from the CR team pulls together the data from all the relevant units, but it’s like pulling teeth because they get everyone to contribute their data. And CR is nothing to do with their job, but they still have to supply some kind of information in a meaningful way”.

Head of New Business, Food Retail C

“It is a really useful process though, ‘cause it makes you think of how we can use CR and sustainability to increase sales, even if it’s starting with some lofty ambitions, if you know what I mean.”

Head of New Business, Food Retail C

“Sometimes it feels a bit of a pain having to chase and chase colleagues for information to go into the Index. We have a deadline and if we don’t meet it, BITC may close the door...it’s worth the effort in the end”.

Group CR Manager, Insurance B

“I definitely think the information provided through the CRI impacted on the trust of the company – yes, definitely – it also influences internally. How the company is viewed externally impacts on how the organisation views itself”.

Commercial Director, Insurance B

“I long thought BITC got the order wrong, between the awards and the index. I actually think in terms of the long haul there should have been given more emphasis to the Index than to the awards. The thing is that the awards are easier to communicate”.

Research Associate, Business in the Community

This set of accounts provides mixed views about the process of collating and submitting the information for the CRI. On the one hand, from a practical perspective and despite some accounts depicting the dull and somewhat frustrating task of chasing and gathering Index data from colleagues across the business, there is recognition that the tool served the purpose of a convenor and enabler of working relations between CR and non-CR actors. The framework provided businesses with the guidance to set the governance through which to structure and define roles and responsibilities related to corporate responsibility; through the process of submitting response to the CRI survey, it incentivised companies to develop key indicators and measures to demonstrate social and environmental performance improvement; it encouraged companies to set objectives and aspirations that over time served to define their purpose, values and rationale for undertaking a CR strategy; and it provided the guidance and the rationale to set up CR committees to work alongside risk committees to identify and thereby address potential social and environmental risks and opportunities.

On the other, it would seem that the CRI founder, perhaps due to pressures from its membership, did not capitalise on the potential value of the Index as a convenor platform to debate,

exchange ideas, innovate, test new developments, agree on potential avenues for research, drawing insight and communicate CR achievements and case studies. From the responses, it would seem that although the CRI played that facilitating role inside firms, its purpose of improving and protecting companies' reputation seemed to have overtaken the role of convenor and ultimately the role of helping businesses integrate CR. Nonetheless, these accounts illustrate the issues with tools such as the CRI, whose purpose is perhaps not well defined and may have tried to do too much with few resources: communicating, benchmarking and integrating CR.

The next set of accounts reflects the slight shift in the interview conversation to the issue of integrated reporting. Related as it is to CR management frameworks, it highlights some of the challenges related to the difficulty, by and large expressed by finance teams, of accurately measuring and evaluating the impact of CR activity, thus hindering to some extent its effective integration in existing financial systems.

5.4.3 What next – integrated reporting?

Despite trying to keep the conversation focused on the CRI, some respondents, particularly those working in finance teams, inevitably wanted to discuss their struggles with trying to account for CR, while integrating it with finance data. Some of their questions related to the difficulties of accurately measuring the non-financial data (i.e. social and environmental aspects of corporate responsibility) and related issues with not just aligning but integrating CR impact data with finance data. Interview data suggests a general scepticism around the possibility of integrating CR as part of the organisational finance work routines. Despite seeming to view integrated reporting as the next step in CR integration, they seemed doubtful that integrated reporting can be done from a practical perspective using the current accounting systems. These views appear to be confirmed by a respondent from BITC, whose quote I include below. They expressed certain issues with how finance teams have tried to deal with integrated reporting without much success. Below are some examples of quotes provided by individuals working across all three industries.

“Even though it is our aim to apply integrated reporting, it is really difficult to do. If we want to monetise the value that our CR activity brings to society, what do you include and what you leave out?”.

Head of Finance, Insurance A

“I really don’t get integrated reporting. The annual report is a function and CR reporting being meshed with it potentially loses its value. I just don’t understand why you’d want to merge financial and non-financial indicators into one.”

Global Wellbeing and Employee Relations, Bank A

“If you think about it, companies usually follow the following CR/Sustainability journey: you start with philanthropy, then CR Reporting, then integrated reporting – this is where we are, we still haven’t cracked that nut yet – and finally, it’s about adding value.”

Sustainability Manager, Bank B

“Integrated Reporting relies on financial and social capital, right? Financial capital is easy to measure. How do you measure social capital? It is incredibly difficult. Impossible to measure. It’s never going to happen.”

CR Director, Food Retail C

“In 2013, it was the last year we had a CR report as a stand-alone. 2014 was the first year when we integrated CR data into the annual report. It was a painful move. In 2015, we had the first integrated report, but it was no good. The two reports were just sitting side by side”.

CR Director, Food Retail C

“I think the main challenge comes from the finance directors. One of the reasons that integrated reporting didn’t really work, was because it was misunderstood”.

Membership Director, Business in the Community

These accounts highlighted some of the difficulties raised mainly by finance colleagues regarding their ability to demonstrating quantifiable CR impacts, particularly the social aspect, and therefore, being unable to evidence the economic value of CR. They also show some degree of scepticism with being able to integrate CR accounting as part of their finance work routines. The general view was that integrated reporting is so complex that the likelihood of it taking place any time soon is rather low. Although some companies have tried to do it, most interviewees acknowledge the difficulty of the process, especially given the fact that there is not a tool out there yet that can provide clear rules and guidelines on how to accurately measure and integrate CR data with financial information.

The next section provides a summary of the findings in this section. It highlights the ways in which CR and non-CR managers make sense of the role of CR management frameworks, with a focus

on the CRI, in integrating responsible business practices. It would seem that despite recognising their initial benefit of offering a guideline to help managers embed responsible business practices, and for businesses to plan CR activity, this type of tools simply go out of fashion, at least, from the perspective of organisations. Less flippantly, companies feel they have learnt all they could from the Index and now it is time to move on and find a tool which meets their new business needs.

5.4.4 Summary

The following table summarises the ways in which interviewees make sense of the role of CR management frameworks, with a particularly focus on the CRI. As mentioned earlier, a mixed range of views, concerns and expectation for the future of CR management frameworks are included.

Table 5.4: Ways in which CRI enables and hinders CR integration

	<u>CRI AS ENABLER OF WORKING RELATIONS BETWEEN CR AND NON-CR TEAMS</u>		
Team	Functional level	Relational level	Practical level
COMMUNICATIONS	<ul style="list-style-type: none"> • CRI provides the conduit for content verification provided by communications • CRI provides content for policy development 	<ul style="list-style-type: none"> • CRI provides the internal platform where the meaning of CR is challenged, debated and agreed 	<ul style="list-style-type: none"> • CRI provides the channel for external communication • CRI showcases purpose of organisation • Improves public relations
HUMAN RESOURCES	<ul style="list-style-type: none"> • CRI allows for clarification of definitions of CR and HR roles and functions 	<ul style="list-style-type: none"> • CRI provides the opportunity for employee engagement and leadership 	<ul style="list-style-type: none"> • CRI showcases performance across the business • CRI provides the public recognition which may help attract future talent
FINANCE	<ul style="list-style-type: none"> • CRI provides the opportunity to upgrade financial skills and improve accounting methodologies 	<ul style="list-style-type: none"> • CRI provides platform for integrated accounting work • Potential for team interaction 	<ul style="list-style-type: none"> • Potential lack of systems compatibility • CRI hinders integration through separating CR accounting from business accounting
COMMERCIAL	<ul style="list-style-type: none"> • CRI guidelines provide content for policy development and objective alignment 	<ul style="list-style-type: none"> • CRI positive score increases CR awareness among commercial teams as may attract potential customers 	<ul style="list-style-type: none"> • CRI provides guidelines to incorporate CR into decision making processes • Return on investment guidelines may be less rigorous than for other commercial projects • CRI rewards wrong behaviours

CR	<ul style="list-style-type: none"> • CRI raises the internal profile of the CR team • CRI helps in aligning goals and strategies 	<ul style="list-style-type: none"> • CRI process of gathering data connects different teams, but only for the purpose of collating data 	<ul style="list-style-type: none"> • CRI raises external profile of the company • CRI is not challenging enough • CRI is too rigid – not flexible enough in considering business growth needs.
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This table summarises the potential for management frameworks such as the CRI to help businesses in their “journey” of CR integration. It would seem that the CRI has provided businesses in this study with a helpful template to set the governance structures to manage, measure and to communicate their CR activity, despite acknowledging the limitations of the tool with regards to its ability to genuinely help with CR integration in the long term.

The extent to which this has contributed successfully to the integration of CR as part of the core business function is somewhat dubious, as some respondents claimed that tools such as the CRI tend to hinder CR integration due to the fact that it “divorces CR from core business process” by asking questions specific to how firms improve on their CR performance without taking into consideration business growth.

Furthermore, it would seem that expectations from tools such as the Index in their capacity to improve external reputation and customer trust are too high. A few of the responses implied certain ambiguity around the purpose of the CRI, as to whether it should be used as a guide to help business embed CR or used as a public relations exercise to attract customers and new recruits.

However, interview data suggest that CR management frameworks such as the CRI, can help businesses plan future-oriented CR activity that responds to stakeholder expectations and addresses external demands such as new government regulations and improved competitiveness. Through the CRI process and in order to score higher, organisations are incentivised to set CR objectives and targets, develop key indicators to measure their social and environmental performance, establish CR committees responsible for overseeing the firm’s CR performance and produce CR policies to demonstrate their commitment to CR and their positive impact on society and the environment.

The next section presents a summary of the overall findings in relation to all research questions. Based on the analysis of the data, I explain how the organisational dynamics between the various functions under study play out differently according to the external pressures affecting organisations. I then present a conceptual model that serves to contextualise the observed organisational dynamics within the external, sectoral and organisational pressures. The section conclude with an attempt at ranking the eight businesses under study in terms of the degrees of success at integrating responsible business practices.

5.5 Overall Findings Summary

The findings from this study shed light on how firms can better manage the expectations of integrating CR, by acknowledging its messy, fragmented and ambiguous character; where individual and team sensemaking processes of cognition, sentiment, expression and behaviour matter as much as the material and structural elements of organising. The research findings demonstrate the importance of recognising a wide range of understandings of the ways in which CR and non-CR actors make sense of CR integration, thereby helping businesses identify and address potential gaps in the process of embedding responsibility practices. The chapter has provided a better understanding of the complex task of negotiating and solving issues of tension and conflict between those teams in charge of doing the promotion of CR and those at the receiving end, who may turn into influencers and champions of CR themselves.

The findings of this study offer a new way of looking at CR integration through sensemaking processes that have not yet been adequately conceptualised. I found that general perceptions and attitudes towards CR, as well as the resulting inter-departmental interactions enabled and facilitated through existing formal structures and CR management tools, matter a great deal in being able to improve CR integration at practical level and explain the complexity of integrating CR from a theoretical perspective. The findings of my study suggest that the organizational dynamics between the various functions under study play out differently according to the external pressures affecting organisations. Such dynamics, whilst being supported by material practices, such as the CRI, are at the same time shaped by internal individual, organisational and sector specific factors, which, in turn, shape the degree to which CR becomes embedded.

On the one hand, my findings suggest that when organisations are preoccupied with regaining customer trust while being under regulatory pressure (as in the case of the banks and insurance companies in the present study), CR tends to be *externally* focused. The business capitalises on the CR language of customer care and data protection aimed at regaining customer trust and credibility lost in the aftermath of the financial crisis. In this case, CR teams tend to occupy a weaker position with lower levels of decision power within the business and find themselves working together with communications and marketing teams. The latter tends to hold the decision power of what, how and when to communicate on CR. CR teams tend to report to legal or corporate affairs teams, suggesting that CR needs to be closely monitored as it may pose a liability for the firm. CR teams in these case tend to be large in size and tend to perform administrative tasks related to filling in CR surveys and rankings largely aimed at improving their external reputation. Despite CR teams downplaying their role of organising charity and social events, colleagues within other corporate functions tend to

associate CR teams with those same activities. Given CR teams' relative weaker position within the business, HR teams tend to take over the role of promoting employee-related responsible business practices across the organisation. CR teams' position, however, tends to improve as their tenure within the business improves.

On the other, my study suggests that when companies are instead under economic pressure derived from having to compete with digital disruptors (as in the case of the food retail companies in the present study), CR tends to be *internally* focused. There seems to be a higher emphasis on quantifying the economic value that CR brings to the business and consequently the reputation and credibility of CR teams vis-vis other functions tends to be more positive than that of CR teams in the banks and insurance companies referenced in this study. CR teams tend to work closely with the HR function who sees the value of CR in improving HR related matters in the workplace (diversity and inclusion, health and wellbeing and fair recruiting and promotion). For these firms, the value of CR management frameworks lies in their ability to increase awareness and understanding of CR across the various corporate functions, more than a public relations exercise per se. CR teams within the food retail companies tend to have smaller central teams with CR individuals embedded across different organisational functions. This structure gives them higher visibility and influence across the business as well as higher levels of decision power.

My study then highlights the importance of exploring CR integration at functional level, particularly from the perspective of both CR and non-CR actors and their interaction patterns. A summary of the findings as they relate to each specific question is presented below.

How do managers make sense of and express their role in contributing to the integration of CR?

The responses to the central research question show how sensemaking was triggered by conflicting mindsets between economic incentives imposed by a market economy and normative incentives driven by a CR agenda. Individual and departmental accounts of CR integration included many of the elements such as (a) scepticism and disregard towards CR, mainly expressed by commercial teams within the banks and insurance companies; (b) sentiment of CR appropriation largely expressed by communications and HR functions within the banks and insurance companies; and (c) concern about the incompatibility of accounting systems, mainly shown by finance teams across all industries. By contrast, commercial and HR teams within the food retail companies tended to show a stronger support for CR largely either through working closely with CR teams or through anticipating reputational or economic gain by embedding a CR agenda within their work routines.

CR actors' accounts included, on the one hand, high levels of personal agency and ambitious and driven agendas; but, on the other, I felt a sense of frustration due to their lack of control of their

communication routines. I also found that freedom to operate – typically granted by knowledge of the core business, experience in CR and tenure, as well as relations built outside and inside the organisation – provides CR teams with the authority, credibility and agency to effectively promote, and ultimately improve the likelihood of integrating CR across the business. I found some of these strong and driven personalities contributed positively to raising the profile, trust and credibility of team in general as well as leading to an increased awareness, understanding and support towards following a responsibility agenda.

What are the sources of tension and collaboration between CR and non-CR teams?

Through these accounts, sources of tension and cooperation, as well as points of reflection by CR teams, were unearthed, highlighting the competing nature of organisational settings at various levels, including those related to the need of maintaining a good internal reputation, the need to deal with budget allocation processes based on return on investment, and the need to compete for space and frequency of communication activity. Specifically, with regards to the firms within the insurance and banking sectors, where a context of low reputation and low levels of customer trust have prevailed since the aftermath of the financial crisis, I found that CR adoption takes the form of a reframing of corporate identity. In fact, it became apparent that in the midst of the CR units' restructure, a unique business narrative emerged which combined an account of product innovation through digital technologies with a message of customer care through data protection. This external narrative was used by these organisations in their attempt to transform their corporate identity and improve their ability to appeal to both internal and external stakeholders. This tended to be supported by a CR department whose relatively weak position tends to make use of internal alliances, particularly with the marketing and communications functions, whilst being closely monitored by the legal and audit functions. Generally, CR staff, within these sectors reported the need to constantly justify their work to their colleagues due to their perceived relative low priority to the business compared to other business areas. They also expressed frustration with being constrained as to what, how and when to communicate CR activity. They would prefer to define their role and responsibility in terms associated with business growth and performance, whilst actively downplaying and to some extent avoiding being associated with the softer aspects of CR, such as the coordination and promotion of voluntary, social and charity activity.

Furthermore, gaining the trust of commercial teams, which would typically regard CR as a 'nice to have', was perceived to be highly important in order to being taken seriously by the business. This contrasted with perceptions of non-CR individuals, particularly those in the commercial and finance teams, as they seemed to have little awareness of who the CR managers were or what their remit was.

They would nevertheless highlight the personal benefits brought by CR in the areas of employee health and wellbeing and diversity and inclusion in the workplace with regards to being able to open up about one's sexual orientation and, essentially, as someone put it: "bring yourself to work".

With regards to the food retail companies under study, I found there is an active effort by the CR function to spread the influence of CR teams across the business, particularly evident in food retail companies C and D. Whilst individuals working in these CR departments tend to have accumulated long tenures, which typically lead to higher levels of knowledge about the business and thus, of agency, they seem to have achieved a higher degree of integration through their alignment to different parts of the business, such as procurement, packaging, communications and human resources. This structure tends to be supported by smaller central CR teams reinforced by individuals embedded in other business functions acting as CR experts in charge of embedding CR activity into other areas of the business. CR teams would tend to depict stronger self- and team confidence by highlighting their positive impact on the profitability of the business as well as their key role in being the "predictors" of the next business risk while being able to formally identify long-term business risks. CR managers and practitioners alike often expressed their pride in transforming everyday practices in other areas of the business such as procurement, legal, human resources, communications and health and safety by using evidence-based arguments and, thus, interpreting and breaking down the meaning of CR into concrete, measurable and tangible objectives that can be easily comprehended and incorporated into other business areas' plans and strategies. Indeed, being able to translate abstract concepts related to carrying out a responsible business agenda by CR teams has been well documented by a great deal of scholarly research. This would require not only possessing a high level of CR knowledge and expertise but also knowing how to articulate it in a way that resonates and makes sense to those working in different business areas. This suggests the need for skills upgrade on the part of CR practitioners which would enable them to speak the language of those business areas that need to be influenced and convinced.

Furthermore, belonging to and forming CR networks beyond the boundaries of the organisation was believed to legitimise the work of CR teams internally and, thereby, appeal to new recruits sensitive to business ethics and moral principles in the workplace and to conscious customers. I also found a certain degree of scepticism from some CR managers about consulting with external stakeholders on CR issues by arguing that they know best what the relevant CR issues to the business are and how best to address them. This became evident among those CR practitioners with long work tenures and extended networks outside the organisation. Related to this pattern, it became apparent that a lot of the CR reporting, measuring and reputation tracking, previously commissioned to external

agencies, was gradually being brought in-house. This suggested a steady move to take control of CR and its messaging.

In what ways do CR management frameworks, such as the CRI, enable or hinder CR integration?

Influencing these organisational dynamics are CR management frameworks, such as the CRI, which are typically brought in to help and guide businesses to integrate CR. According to various interview accounts, this task proves harder in some areas than others, particularly around the practical challenges of system compatibility and existing budget allocation processes. Despite the benefits of such management frameworks, the findings highlight certain disappointment in these tools, due by and large to the lack of scrutiny associated with the rating process, including rewarding wrong behaviours and somewhat limited public recognition opportunities.

For most, the ability of such tools to integrate CR across the business is limited. It was felt that the CRI tends to “divorce” CR from the rest of the business by the mere fact of asking to demonstrate continuous progress against social and environmental targets without much consideration to the need for business growth. In addition, the lack of robust methods for measuring and evaluating both the social and the economic value of CR was also highlighted as a barrier for integration. In some cases, it was felt that the CRI process reinforced the unequal power relations between CR teams and non-CR teams, where CR teams would act as mere coordinators of responses.

However, the benefits of the tool in terms of connecting CR and non-CR teams through the process of preparing data to respond to the CRI survey was generally acknowledged. Through this process, it was evident the use of the CRI platform as a source of prospective sensemaking; in other words, as a shared space where CR and non-CR actors plan future-oriented CR activity and devise the necessary processes to help businesses effectively address their social and environmental impact. Furthermore, the findings suggest that the CRI enables and facilitates working relations between CR and non-CR actors by creating opportunities to cooperate beyond the collation and submission of responses to the CRI programme through for example, the set-up of CR committees to work alongside risk committees on addressing social and environmental issues and the development of key indicators to measure social and environmental impact and report on CR activity, among other relevant activity. Through such interaction opportunities, the CRI can also reveal conflicting interests between CR and non-CR actors where some would favour using the CRI as a public relations exercise, while others would be more inclined to use it as an internal tool to help integrate CR practices and policies across the business, thereby helping identify and address gaps in the integration process.

This research demonstrates the importance of exploring CR integration from a sensemaking perspective including insight from those responsible for promoting CR and those who are not directly

involved in doing the promotion but are at the receiving end of the process. Some of the non-CR actors become themselves influencers and strong supporters of following a CR strategy, particularly in cases where CR teams hold a relatively strong position within the company. It also shows the importance of placing the analytical lens on CR management tools, not just as another index to rank companies according to their relative success at implementing CR, but also as a tool to convene and influence interactions between CR and non-CR actors; particularly when making sense of CR and discussing plans, activities and ideas to best address their social and environmental impact. In this study, sensemaking has become an important tool to answer my research questions, whereby different actors negotiate the meaning of a concept open to different interpretations even within the confines of a single organisation, with implications for how CR teams are structured, the extent to which CR is embedded across the business and the role that CR management frameworks play in helping the integration process.

Looking at the external environment of the companies, my findings suggest that the organisational dynamics between the various functions under study play out differently according to the external pressures organisations are under, be it regulatory, reputational or economic. Such dynamics are at the same time shaped by internal factors; ranging from individual, organisation and sector specific while being supported by material practices such as CR management frameworks – in this case illustrated by the CR Index –. These interwoven influential factors do, in turn, shape the degree to which CR becomes embedded. I explain and summarise in Table 5.5 these organisational dynamics by providing a detailed description of the observed key function-specific differences that helps elucidate the complexities of integrating CR at functional level. I contextualise the observed organisational dynamics within the external, sectoral and organisational environmental pressures (see Fig. 5.1). To conclude the section, I attempt at ranking the companies under study according to the levels of success at integrating CR (see Figure 5.2).

How organisational dynamics manifest themselves in the context of CR integration

As mentioned above, the ways in which non-CR functions make sense of (think, express and behave) corporate responsibility and negotiate the meaning of CR integration play out differently based on how strong or weak the position of CR teams is within the business, which at the same time is shaped by the external pressures these companies deal with. My research suggests that when companies are under regulatory and reputational pressures, as in the case of banks and insurance companies under study, the value of CR tends to be limited to its ability to project themselves as both ethical and innovative firms through the language of customer care, data protection and product innovation, aimed at regaining customer trust and credibility as well as improving their external reputation.

Insurance companies would place higher emphasis on the CR narrative of customer care and data protection so as to differentiate themselves from the banks. CR teams in these cases tend to occupy a relatively weak position within the company. Their tasks tend to be limited to general administrative activities of filling in CR surveys such as the CR Index (as a public relations exercise) and organising charity and social events. CR teams' positions can actually become vulnerable as regulatory pressures force companies to shift their priorities to the implementation of the new compliance regulations, at the expense of doing CR. Although CR teams tend to work closely with communications and marketing teams, it is the latter who decide on what, how and when to communicate on CR related activity.

A different story, however, shows when companies are under economic pressure, as in the case of the food retail companies under study. Economic pressure from "digital disruptors" forces companies to improve ways of increasing sales and using CR to increase market share. In this scenario, CR teams tend to occupy a stronger position within the business, having managed to persuade commercial teams of the economic value of CR. The findings suggest that CR teams recognise the need to raise their game to effectively compete with other workstreams in order to get their business cases approved by commercial teams. The latter have started becoming themselves advocates of CR after seeing the profitability of selling social and environmentally sound products. At the same time, CR teams tend to work closely with HR teams with whom they focus on promoting employee-related CR policies and practices and ensure employees are engaged (aided by digital communications) and supportive of the business pursuing a CR agenda. CR management frameworks such as the CR Index have helped CR and non-CR teams connect and identify opportunities to cooperate through co-developing CR activity that is commercially viable; e.g. waste management, product recycling and organic food up-selling. CR teams tend to have accumulated longer tenures in the business, thus having built strong relationships across the company which have helped them navigate the politics of the organisation and secure the support of other non-CR actors such as commercial teams. Their nimble structure (CR teams) – small central teams with individuals embedded across various functions such as procurement, HR and marketing – allows them to secure their position and increase the likelihood of fully integrating CR.

HR and CR teams' dynamics. In cases where CR teams occupy a weak position, it would seem that HR teams have taken over the role of promoting employee-related responsible business practices. They claim to have "CR is part of their DNA" and tend to become a strong supporter and influencer of pursuing a CR strategy that promotes diversity and inclusion in the workplace, health and wellbeing as well as implementing responsible leadership training courses. The HR team becomes responsible for running internal surveys to identify gaps in their efforts to improve the culture and the employee-

related processes within the business. In this case it can be argued that CR emerges from HR. In this scenario, other non-CR teams tend to associate CR teams with tasks related to organising charity and social events as opposed to other more pertinent role of improving employee-related CR issues.

However, in cases where CR teams occupy a stronger position, it would seem that HR and CR teams either work closer together. CR teams tend to report directly to the HR function. In this case, CR becomes more internally focused, with a stronger focus on engaging employees on CR issues that impact the reputation of the business. The CR team tends to consist of a small central team with additional individuals embedded within other business areas, such as procurement, HR and marketing. This type of configuration suggest higher levels of CR integration which sees HR functions playing a key role in supporting an engaged workforce, and creating an environment where CR is embedded in every aspect of employee related activity, including linking employee reward and recognition to the adoption of socially responsible business practices and deploying tools to help managers support the health and wellbeing of their teams.

Commercial and CR teams' dynamics. Higher levels of CR integration tend to see commercial teams in favour of appreciating the economic value that CR brings to the business, becoming thereby more engaged in the profitable aspect of selling and promoting social and environmentally sound products. Commercial teams in this position tend to also recognise the value that following a responsibility agenda adds to employee wellbeing and pride of working for the firm, becoming themselves strong advocates of following a CR agenda.

Lower levels of integration and CR teams in weaker position within the business will instead see commercial teams less motivated to appreciate the long-term return on investment of pursuing a CR strategy and will think of CR as simply being ethical, which is a "nice to have" but not regarded as a contributor to the financial sustainability of the business or to effectively compete in the finance market. CR teams often expressed frustration when interacting with commercial teams given their continuous refusal at approving business cases for CR related projects. In these cases though, commercial teams do appreciate the reputational effect of the CR language of customer care, data protection and product innovation to help them with gaining the lost credibility and trust in the aftermath of the financial crisis.

Communications and CR teams' dynamics: When CR teams occupy a weak position within the business, they tend to be managed closely by communications and marketing teams. These capitalise on the language associated with CR as a key asset to help improve the firm's reputation and regain customer trust. CR teams in this scenario tend to feel frustrated at the fact that they can't

communicate on CR as much as they would like to as CR messages tend to compete with other HR type of messaging which often tends to be prioritised over CR type of messages. Furthermore, CR narrative tends to be closely monitored by legal or corporate affairs teams, as it's considered a potential liability to the business. The decision power as to what, how and when to communicate on CR rests with communication teams.

However, in the cases where CR teams hold a stronger position within the business, they tend to also manage the communication side of CR. This allows them to have higher control of not only the content aspect of communicating CR but also on the technical aspect of medium and channel selection. Communication teams in this cases tend to be more inclined to engage on educating customers on the benefits of following a CR strategy. Internal communications on CR takes also priority within the business as a way of establishing dialogue and support employee engagement on CR related matters.

Finance and CR teams' dynamics: The dynamics between Finance and CR teams differ depending on whether finance colleagues work in the higher or lower end of the hierarchical chain. Those at the lower end seem to appreciate more the employee related aspects of CR such as diversity and inclusion policies and the social and charity events organised by CR teams. Those at the higher end of the chain, however, seem to be more sceptical of their ability to integrate CR as part of their accounting measures, largely due to the perceived difficulties of accurately measuring the social and to some extent the environmental aspects of CR. These differences in sensemaking across the hierarchical chain suggest that those in lower position, having spent less time as part of the organisation, may still hold idealistic and aspirational notions of CR, whereas those in higher positions have become more critical and more "realistic" about the practical difficulties of embedding CR within their own business processes.

More generally, irrespective of whether CR teams occupy strong or weak positions, finance teams across the board seem to occupy the lower end of the integration spectrum represented in this study. Although for the most part they seem to recognise the value that CR brings to diversity, inclusion, and general employee wellbeing, they do not seem to have full awareness and understanding of all the other elements that a full responsibly strategy entails. Starting with the fact that many of the individuals working for finance teams have little awareness of who the CR team is or what they do, besides organising charity and social events, they do not seem to appreciate the economic value of following a CR strategy can bring to the business. Furthermore, they expressed a strong feeling of concern about the practical difficulties of integrating CR measures into the well-tested and long-standing financial systems. Such reluctance to integrate CR into their daily work may

lie in the fact that embedding CR practices into their work does not necessarily bring any gain in terms of economic or reputational; thereby posing a “potential threat” of too big a change to their ways of working for little or no gain. In any case, there seems to be opportunities for cooperation between finance and CR teams as the latter start to recognise not only the need to accurately quantify the value that CR brings to the business but also to develop robust indicators to measure the social and environmental impact of the business.

CR teams’ dynamics within the business: High levels of agency and sound understanding of the core business combined with the ability to spread to and effectively navigate the politics of the organisation, provide CR actors with access to contacts and resources to exert positive influence over non-CR actors. This level of influence has the potential to impact on the awareness of CR but also on the ways in which attitudes towards the integration of CR become more open and favourable from the perspective of those teams which typically would resist to change their ways of working, namely commercial and finance teams. This scenario is typically accompanied by a narrative shift from the CR teams’ perspective that reflects their need to acquire business skills to be able to effectively compete with other workstreams for budget, communication space and internal reputation, thus being taken seriously by core functions such as finance and commercial.

Where CR teams hold a strong position in the business, they tend to work in close collaboration with human resources teams which, on the one hand, help with the promotion of CR practices and support employee engagement and, on the other, are provided with CR content that informs HR policies, programmes and training such as responsible leadership training, diversity and inclusion policies and promotion and retention programmes, among others. Communications tend to fall under the remit of the CR team, allowing the latter to have greater control over what, how and when to communicate on CR matters.

This dynamic contrasts with organisations where CR tends to be appropriated by communication and marketing departments which use the language provided by CR to construct an identity of customer care, data protection or product innovation. This image is then used to appeal to new customers, future recruits or potential partners. CR teams in this situation tend to adopt a defensive approach by having to constantly justify and defend their work in order to raise their profile, improve reputation or even secure their job. They tend to downplay their role of promoters and coordinators of voluntary and charity events in favour of positioning their work in terms of contributing to responsible business growth. Responsible business in this scenario feels constrained and controlled by the business as it may be considered a risk and liability. CR teams tend to be headed up by individuals with experience in audit and compliance brought in to provide the rigour and scrutiny

required to be able to compete with other workstreams. As mentioned earlier, there seems to be scepticism from commercial teams in the ability of CR to increase sales and help companies compete in the market; however, “it is a nice to have”, as one interviewee put it. There is also reluctance from finance teams to “approve” CR indicators as reliable measures, particularly when trying to evaluate the social value of CR. Table 5.5 below summarises the above discussion of the observed organisational dynamics which helps elucidate the complexities of integrating CR at functional level.

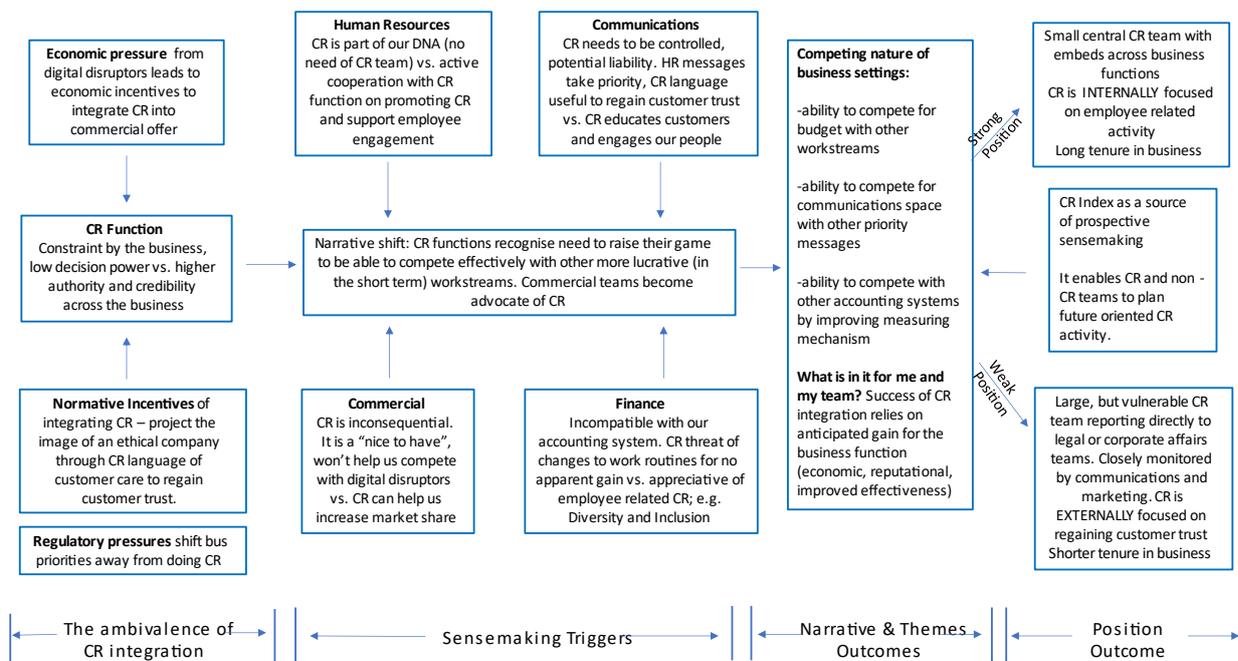
Table 5.5 Key function-specific differences

	CORPORATE RESPONSIBILITY	COMMERCIAL	HUMAN RESOURCES	COMMUNICATIONS	FINANCE
HIGHER	<ul style="list-style-type: none"> • Long tenure, high levels of agency and experience of the business • Spread into other business units • CR team in control of communications (internal and external) • Focus on digitising communications to make it inclusive • Reluctance about stakeholder consultation 	<ul style="list-style-type: none"> • Key is to align commercial interests with CR objectives • Submitting meaningful data to CR indices can help think about how to make the link between CR and sales • Positive about the influence of CR management frameworks on employee trust and pride 	<ul style="list-style-type: none"> • Work in close collaboration with CR teams by adopting processes, policies, and training based on responsible business practices; e.g. responsible leadership training, diversity and inclusion recruitment policy, promotion and retention programmes, etc • Support employee engagement in and in support of CR 	<ul style="list-style-type: none"> • Honest about communications backlash – need to own CR messaging and educate customers about the benefits of plastic to preserve food for longer • Focus is on using CR to engage employees so they can be active advocates of the firm they work 	
CR INTEGRATION	<ul style="list-style-type: none"> • Need to become competitive and use evidence-based insights to gain business trust and credibility 	<ul style="list-style-type: none"> • Selling organic food, for example, can increase overall sales, but it is difficult to make the link between profit and sustainability • Use of language of care and protection is key to regain customer trust • CR is about connecting with people through emotions; it is like the soft power of organisations 	<ul style="list-style-type: none"> • Run employee surveys as a way of monitoring employee engagement in the business • Employee representation at board level if a must to improve employee health and wellbeing • Have made the link between wellbeing and financial performance 	<ul style="list-style-type: none"> • Cautious about how and when to communicate CR activity as messaging needs to align with corporate announcements, which often take priority such as HR new policies or redundancy announcements. 	<ul style="list-style-type: none"> • Have been asked to start including reputation measures in our finance reports – not sure how... • Have signed off our latest CR report alongside Communications and HR • Low awareness of CR team and what they do • More familiar with the employee aspect of CR; e.g. diversity & inclusion, charity and social events, company sponsorships of arts, etc
	<ul style="list-style-type: none"> • Need to justify their existence; subject to redundancy • Downplay role of charity event coordinator • Focus on regaining customer trust and reputation • Constraint by communications and legal departments • Headed up by individuals with audit and compliance expertise 	<ul style="list-style-type: none"> • Being an ethical business does not make money – people come to our stores because we sell what they want • Unsure about how CR can help the business compete with the digital disruptors • CR is nice to have but does not add value to the business 		<ul style="list-style-type: none"> • Adopts CR language of product innovation, artificial intelligence to re-create a new refreshed corporate identity • Keeps tight control of the CR narrative, content and format 	<ul style="list-style-type: none"> • Unsure about being able to properly measure and account social aspect of CR • Unsure about integrated reporting – CR measuring systems are not as advanced as finance and accounting systems
LOWER					

Figure 5.1 below contextualises the observed organisational dynamics within the external, sectoral and organisational pressures and priorities. The figure offers a conceptual model that guides the reader through the end to end sensemaking process, rather than a positivist-based model to establish causal linkages, starting from the why and the how of sensemaking being triggered, through the specific processes deployed and narratives created as a response. The model serves a further purpose

in providing a framework for structuring the discussion of the contribution in a way that ensures that the research questions are directly addressed.

Figure 5.1 Organisational dynamics of integrating CR. A sensemaking process framework



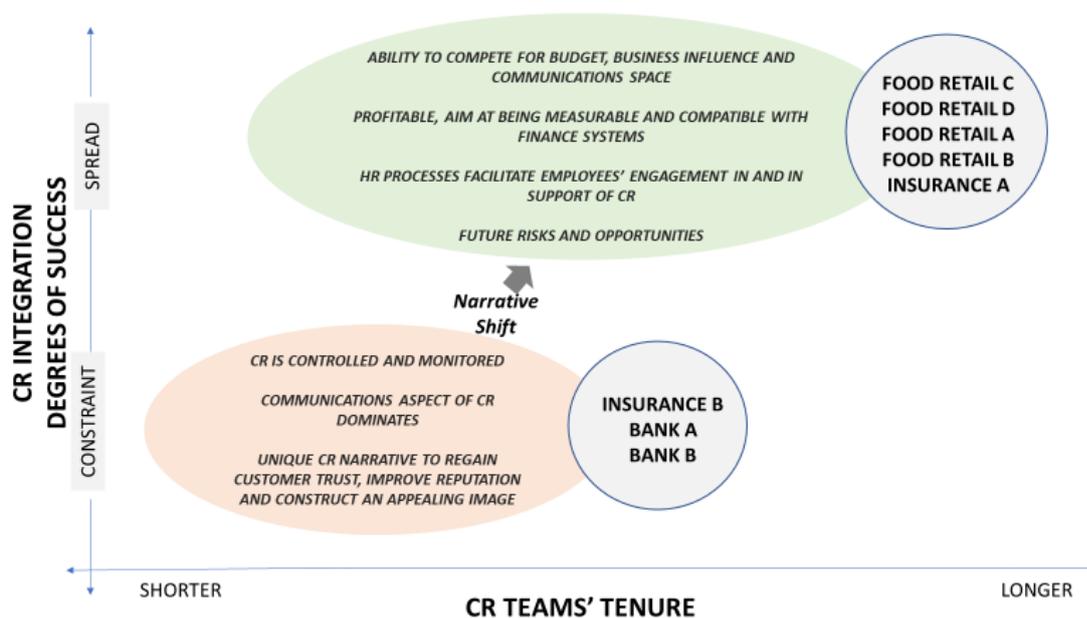
An attempt to rank the companies under study based on their perceived degrees of CR integration

Considering the organisational dynamics between CR and non-CR teams identified earlier in the chapter, together with the highlighted themes, Figure 5.2 below attempts to rank the eight businesses under study in terms of the degrees of success at integrating CR. As illustrated, the horizontal axis reflects the length of time a CRI team has been in the organisation. CR teams with shorter tenures are perceived to exert lower levels of influence relative to those with higher tenures who are deemed to exert higher levels of influence in the business.

In turn, the constraint-related issue of the communication aspect of CR being dominant, together with the spread-related issue of the need for CR to spread to other business areas and become competitive with other workstreams, contribute most strongly to the vertical axis. In view of the above, I interpret the vertical axis as the degrees of success in CR integration with the upper part representing a higher level of integration where a narrative shift reflects the recognition by CR teams of the need to increase their ability to compete with other workstreams for budget, communications

space and business influence, increase collaboration with HR teams to improve employee engagement in and in support of CR, work closely with finance teams to align measurement and accounting systems and use CR to review future business risks and opportunities. By contrast, the lower part of the axis represents a lower level of integration where companies' main CR focus is perceived to be constraint to identifying their unique CR narrative that aims at re-gaining customer trust, improving reputation and projecting an appealing image.

Figure 5.2 Degrees of success of CR integration



Chapter 6 proceeds to discuss the contributions of these findings in more detail together with their implications for theory, practice, limitations and future research.

6. DISCUSSION

This research has been concerned with answering the following research questions:

How do managers make sense of and express their role in contributing to the integration of CR? In particular:

- ***What are the sources of tension and conflict between CR and non-CR teams when trying to promote CR across the organisation?***
- ***What are the sources of collaboration and mutual support between CR and non-CR teams that lead the latter to adopt and incorporate CR as part of their day-to-day business?***
- ***In what ways do CR management frameworks, such as the CRI, enable or hinder CR integration?***

Having presented the findings in relation to these questions, this chapter discusses how they add to what is known already about both CR integration and sensemaking, what such contribution implies for both future theorising and management practice and how their limitations may be used to inform subsequent empirical work.

6.1 How the research findings contribute to the understanding of how managers make sense of CR integration

By way of a brief restatement, the earlier literature review of this thesis framed the following analysis as a warrant for the relevance and contribution of this study. Firstly, despite much scholarly endeavour in recent decades our understanding of CR integration from a sensemaking perspective of those individuals in organisations who are not directly involved in CR is still limited (Wickert and De Bakker, 2018, Onkila and Siltaoja, 2017). Furthermore, how both CR and non-CR teams negotiate the meaning of responsible business and their role at both ends of the integration process, e.g. those promoting it on the one side and those trying to adopt it at the receiving end remains largely underexplored. Relevant academic literature on CR and CR integration following a positivist research paradigm has mainly focused on studying the economic impact of CR on business profitability (Boulouta and Pitelis, 2014), organisational motivations of embedding a responsibility agenda (Basu and Palazzo, 2008), as

well as the challenges associated with integrating CR (Aguilera et al., 2007); all from a perspective that focuses on the external relationships of business with society (Wood, 1991, Donaldson, 1982). In addition, an extensive body of research based on developing management tools to integrate CR has focused on creating frameworks and guidelines to help and guide businesses through such process (Maon et al., 2009, Asif et al., 2013). Although helpful from a practical and theoretical perspective, this literature tends to simplify the task of CR integration by not paying sufficient attention to the specific challenges that core functions may encounter when trying to translate a complex concept such as corporate responsibility into the practical day-to-day work activity (Onkila and Siltaoja, 2017).

This literature has recently been complemented by an emerging body of research focused on organisations at the individual level which draws attention to the internal organisational dynamics (Carrington et al., 2018, Girschik, 2018, Wickert and De Bakker, 2018); in other words, the analytical lens has shifted to inside the firms using organisations as rich pools of insight where the examination of the plurality and polyphonic nature of the concept of CR help us gain a better understanding of the complexity of embedding CR due, by and large, to its changing character where different voices, often contradictory, shape the definition of what it means for a business to be responsible (Schultz and Wehmeier, 2010, Castelló et al., 2013). However, despite academic progress in further understanding CR integration by highlighting the strategies, manoeuvres of CR managers to persuade the business to adopt CR, existing studies pay little or no attention to the views of non-CR actors in the organisational context; i.e. those working in core business functions for whom integrating CR may mean a significant change in their ways of working.

To address these gaps in the literature and in management practice, this study makes a distinct practical and theoretical contribution to the understanding of CR integration. Firstly, it highlights the importance of placing the analytical lens at the micro level of the organisation and specifically including the role of non-CR actors and the ways in which they interact with CR actors in the context of CR integration to gain a better understanding of the conditions under which CR integration is more likely to take place and, thereby, help businesses better promote and implement CR at functional level. Secondly, my study examines the ways in which CR management frameworks – illustrated by the CR Index in this case – act as sources of prospective sensemaking; in other words, how they enable interactions between CR and non-CR actors, thereby revealing conflicting interests, divergent aims between different groups and fostering the collective thinking, planning and implementing of CR activity. This can help us gain a better understanding of the reasons why some core functions may find CR integration difficult, inappropriate or simply not relevant. With this in mind, this study challenges the assumption that integrating CR within organisations relies on a uniform, consistent and shared understanding of corporate responsibility and instead highlights the messy and

uneven character of such process. From a practical perspective, my study explains under which conditions CR integration is more likely to take place. It starts by confirming the pluralistic nature of corporate responsibility within the boundaries of a single organisation (Castelló et al., 2013). Beyond showing the polyphonic nature of CR, my study's distinct contribution relates to the fact that it uncovers the ways in which non-CR actors make sense of CR when interacting with CR teams and how such interactions give way to different dispositions towards incorporating responsible business practices as part of their day-to-day work. Such dispositions vary according to the anticipated gain (economic, reputation, improved ways of working) by the adopting business function, who in turn may become CR influencers themselves. However, non-CR teams may view the integration of CR as a threat to their existing ways of working and develop a narrative of reluctance to embed CR if they do not anticipate any perceived gain, be it economic, reputational or performance driven.

For example, in organisations under economic pressure from digital disruptors and where CR teams have gained a stronger position (as in the case of the food retail companies in the present study), my findings show that CR tends to be internally focused. Non-CR actors tend to appreciate the economic value that CR brings to business, more than the normative value, becoming some of them, particularly those in commercial and HR functions) supporters and influencers of pursuing a CR agenda. In this scenario, CR teams seem to place higher emphasis on acquiring business skills to be able to compete effectively with other workstreams for additional budget. Ability to quantify CR from an economic perspective is prioritised over trying to persuade the rest of the business through normative incentives. Only then, it would seem, will CR teams gain the trust and credibility of their non-CR colleagues, who will then be more likely to consider incorporating CR as part of their external activity, whether it's commercial, marketing and communications of employee related.

However, in organisations under regulatory and reputational pressure, where priorities lie in regaining customer trust and credibility, my findings show that CR tends to be externally focused. Communications and Marketing teams use the CR language of customer care and data protection as a way of regaining trust. The normative aspect derived from CR communications takes priority over the economic aspect of CR, despite CR teams wanting to be associated with contributing to the profitability of the business. This does not mean that CR teams hold stronger positions; on the contrary, their position can become vulnerable when regulatory pressures fall upon the business and priorities shift to the extent that if CR actors don't acquire the new skills required by the business, their role can ultimately become redundant.

From a theoretical perspective my study advances understanding of CR integration by exploring the role of material practices (in this case illustrated by a CR management framework) as a

source of prospective sensemaking in not only enabling, influencing and facilitating interaction between CR and non-CR actors, but also in fostering collective thinking, planning and implementing of CR activity. For example, through the process of data collation and submission of responses to the CR Index, participating companies in order to improve their score, would be incentivised to set up new CR committees, develop new policies or set new performance targets. Also, examining the role of CR management frameworks in this way can reveal conflicting interests and divergent aims within organisations on the use and interpretation of CR that can help identify gaps in the integration process. For example, an evident barrier to integration came from finance teams who expressed concerns about the incompatibility of their accounting systems with measuring the social and environment impact of the business. This reluctance felt particularly strong from within companies where CR functions hold a stronger position, suggesting that as CR teams increase their influence across the business, they can become a threat to functions for whom integrating CR would just mean extra work for no apparent immediate gain (economic or reputational).

The coexistence of different sensemaking triggers of CR within the confines of one single organisation

Contrary to scholars and practitioners who assume that integration of CR relies on uniform, consistent and shared understandings of CR (Wolf, 2013, Haugh and Talwar, 2010, Benn and Martin, 2010), recent academic research highlights the ‘messy’ process of integrating recurrent CR activity within core business processes (Onkila and Siltaoja, 2017) where issues of decoupling (Meyer and Rowan, 1977) – that is, the gap between what companies say and what they do in practice – are highlighted as a way of not only trying to understand the reasons why a mismatch between actions and words may occur but by simply accepting that CR is very much a changing construct subject to an ongoing and evolving environment where new voices and opinions are heard, broader issues may be incorporated into risk reviews and potentially other groups may become interested in businesses’ contributions to the wellbeing of society and the environment (Castelló et al., 2013). The findings of my study corroborate recent literature in that organisations encompass different views and consequently need to address different challenges when trying to adopt CR practices.

Specific to the sectors in this study, changes in the contemporary business landscape related to economic, regulatory and reputational challenges place increasing pressures on organisations and managers to get their “house in order” whilst keeping profits above the red line. Indeed, common to the organisations under study is the task of maintaining a profitable business whilst managing reputational and regulatory issues (Eberle et al., 2013). Furthermore, the internal organisational

dynamics are also in a state of flux, including blurred organisational boundaries, fast-paced organisational change and flattening of hierarchies (Bolton et al., 2011). These exert increasing pressure on the organisational working relations (Gond et al., 2011). Against this background, CR functions tend to occupy a weak position (Risi and Wickert, 2017) which can make them highly vulnerable to potential organisational restructures. However, if well played, CR managers can actually strengthen their position and that of their team. In fact, accumulating internal influence, tempering aspirations (Wickert and De Bakker, 2018) and framing alignment of communication and interest between the firm and stakeholders (Girschik, 2018) are some of the strategies that CR managers use to promote both themselves and the integration of responsible business practices.

Taking a sensemaking and a communicative perspective of CR, recent empirical work has highlighted differentiation and fragmentation strategies to show that responsible business practices do not necessarily have to adhere to “one rule for all”, particularly when CR is being embedded at departmental level (Onkila and Siltaoja, 2017). What appears to be noticeable in my study is not only the plurality of meanings surrounding CR (Schultz et al., 2013, Christensen et al., 2011), but also the tendency of CR teams to promote an understanding which is generally more sophisticated and high level than that of non-CR teams (Girschik, 2018, Sonenshein, 2016). This suggests two things: on the one hand, besides the fact that being the experts it is expected they should know more than the rest of the business about CR, it reinforces the argument that CR teams feel their profile within the business needs to be raised in order to improve their trust and credibility (Wickert and De Bakker, 2018), and more importantly, preserve their existence; on the other, it suggests that non-CR teams’ understanding of CR may be limited to their own area of work and area of interest, which sometimes may not align with the more ambitious conceptual understanding that their advocates like to promote (Girschik, 2018). Indeed, as the perceived need to gain legitimacy among stakeholders leads organisations to comply with social norms (Suchman, 1995), the need to gain acceptance across the business leads CR teams to having to adjust their narrative to that of the business area in question (Carrington et al., 2018). Again my study confirms what we know already about CR actors’ strategy and tactics to try and convince the organisation to adopt a CR agenda.

With regards to language, there is the assumption that CR teams do need to engage in both legal and scientific arguments when promoting responsible business practices across the company (Christensen and Cheney, 2014, Cooren et al., 2011). At the same time, CR teams are also being required to apply a business case approach to procure budget for their projects (Sonenshein, 2016). An ethical type of language, based on the need to appeal to personal values, may be used to subtly persuade and even excite people about the moral importance of pursuing a CR approach (das Neves and Vaccaro, 2013, Wickert and De Bakker, 2018). My study reveals, by contrast, that CR teams, in an

attempt to gain the trust of colleagues, seem to prioritise their work on raising their game to be able to compete with other workstreams by quantifying the value that CR brings to the business. Indeed, an ethical type of language based on moral principles was not as common as one would have thought. Particularly within some of the banks and to some extent within all companies under the study, it became evident that an ethical-type of language was either to be avoided altogether or to be supported by less idealistic types of communications as a way of fitting in within the business. Interviews with HR managers seemed to reveal, by contrast, the business areas where some of the more principled type of narrative was used. Policies such as responsible leadership, diversity and inclusion when recruiting, retaining and promoting individuals were some of the areas where a language evoking higher world interests was more often employed (Gond et al., 2011).

From a communicative perspective of CR, there is a certain worry about decoupling: what firms say does not match with what they do (Morsing et al., 2008). However, proponents of this view of CR highlight the shifting character of responsible business due to its aspirational nature and recommend organisations to become aware of the opportunity for meaningful debate, exchange of ideas and potential for further action that this dynamic status of CR presents to them (Christensen et al., 2008). As companies attract criticism for greenwashing and lack of transparency (Waddock, 2004), two different trends can be observed in this study in response to such criticism. On the one hand, a noticeable, even if small, decrease in external CR communications, noticeable mainly within the banks and insurance firms under study. This is largely manifested by positioning the CR department under the control of the legal and corporate affairs team whilst working under close supervision by the communications team. On the other, interviews with food retail businesses revealed an attempt to increase internal advocacy. Indeed, digital communications using social media tools, aimed at increasing awareness of CR activity and improving dialogue inside the organisation, seem to receive higher impetus over external communications.

Sources of conflict and cooperation between CR and non-CR teams – competing nature of business environments

The varying degrees of perceptions, attitudes, and sentiment towards the adoption of CR practices deployed by different non-CR teams do inevitably lead to situations of behaviours that result in tension and conflict between organisational departments (Wickert and De Bakker, 2018). Interview responses as part of my study illustrated the competing character of business contexts, manifested in some of the existing processes, e.g., budget allocation based on the return on investment may discriminate against CR activity, CR messaging competing for space with wider employee-related announcements

as well as a need to maintain a good internal reputation include some of the instances where these situations emerge.

In this study, the various dispositions and approaches that CR teams display when trying to promote CR across the business seem to rely upon a combination of factors related to both material and subjective nature. These are assumed to be manifested at three different types of analytical levels: functional, pragmatic, and relational (Gond et al., 2011, Yuan et al., 2011, Onkila and Siltaoja, 2017). From a *functional* perspective, it is generally accepted that the task of promoting a responsibility agenda and gradually embedding CR activity across the business tends to fall on the function of CR (Carrington et al., 2018, Maon et al., 2009). Starting from the premise that CR integration is a dynamic organisational process that places employees at the centre of the phenomenon (Bolton et al., 2011), it is implied that employees across the business are presented with the possibility of not only engaging with CR but also playing an active role of championing and promoting it (Siltaoja et al., 2015). In fact, it became evident from interviews, particularly with those working for the banks and insurance firms, that in the last few years there has been a strong emphasis on using CR to improve leadership skills not only across senior teams, but also the lower levels of the organisational hierarchy, largely promoted by human resources departments.

As it has been perceived in this study, individuals working in CR teams tend to possess a noticeably open, driven and passionate character, typical characteristics of a leader; that is, capable of inspiring others to follow as well as being fairly comfortable with speaking up and speaking out for their beliefs (Ashford et al., 2009, Sonenshein, 2016). However, as recent studies show, their ambitions may need tempering once they come into contact with the reality of working for a for-profit organisation (Wickert and De Bakker, 2018); hence working in close collaboration with other teams and inspiring others to champion CR are some of the tactics CR teams use to increase their gravitas within the business (Wickert and De Bakker, 2018, Carrington et al., 2018).

In my study, however, and based on the observed organisational dynamics between CR and non-CR actors, my research observed three different type of configurations in terms of CR/non-CR coordination and integration that may help or hinder CR integration across the various functions under study. These different configurations tend to be influenced by external pressures, business priorities as well as the tenure and expertise accumulated by the CR team. Two of the configurations have been discussed in the literature as part of studies on CR integration, while a third one where the CR team seems to hold a stronger position was observed in some of the food retail companies.

The first configuration sees the CR team driven by someone with HR experience or reporting directly to the HR function. Gond et al. (2011) discuss this configuration as part of their study on the CSR/HR interface. As part of this scenario, there seems to be a strong emphasis on CR programmes

and policies directly related to employee wellbeing, diversity and inclusion, as well as responsible leadership at a more senior level. CR team leads tend to bring HR and CR teams together in terms of coordination and integration of CR activity which seems to work well at both strategic and practical levels. This configuration was observed in the organisations under study where CR teams' priorities lied in using corporate responsibility to engage employees and to build a supportive group of individuals within the company that can act as advocates for the organisation. In this case employees are obviously an important stakeholder as relevant research suggests a correlation between employee wellbeing and business productivity (Keyes et al., 2000).

A second configuration observed in this study sees CR teams as a function shared across the departments, managed by a small central team in charge of developing the main CR strategy and ensuring it aligns with the core business plan. This type of structure, according to the data from the interviews, seems to reflect that of a more mature and strategic function, led by individuals with extensive experience of the core business operations as well as the political aspect of operating inside a complex organisation. Their decentralised position means that the central team is mainly focused on the overall strategic direction of CR, whereas other team members are distributed across operational teams such as procurement, packaging, marketing and HR. CR leaders under this structure seem to show a fairly pragmatic and assertive approach claiming, for instance, that stakeholder engagement is overrated. They tend to be well known outside the confines of their own organisation across the CR community. Their personalities align with the driven and open character with strong relationship skills as helpfully described by Carrington et al. (2018). This configuration was mainly observed within companies where the main CR priority of CR teams lied in demonstrating the economic value that CR brings to the business. In this case, the CR function seems to exert a great deal of influence on commercial teams who tend to see the commercial value of following a CR agenda.

A third configuration observed in this study placed the CR function as a separate team, but working closely with communications and marketing colleagues. Schoeneborn et al. (2011) discuss this structure in their study of CR communications where a communicative perspective of CR prevails over the instrumental, political and ethical aspects. They refer to satellite-style CSR departments, which tend to lack connectivity to the organisation's core functions. Although they see CR teams working closely with communications and marketing colleagues, the decision as to what, how and when to communicate on CR activity remains with the latter. This type of configuration was observed mainly in the insurance companies and banks. CR teams in this case tended to report to the legal or corporate affairs functions. Indeed, under this context, CR tends to be considered a risk to the business, and in need of control. The CR function's tasks seem to be limited to data collection, coordination and reporting through various indices and frameworks, as well as the coordination of

voluntary and charity events. Their interface with other core teams tends to be based on transactional types of work relationship rather than strategic. For example, they tend to supply content for the annual and CR reports, even if the decision of what to include for publication rests with the communications and corporate affairs team. Work with finance teams seems to be limited to the scrutiny of the CR number and figures for publication; similarly, interactions with commercial teams are kept at tactical levels and usually involve tasks of assessing business cases for CR-type initiatives. These CR units seem to be at the early stages of influencing CR integration; they seem to be less well-known across the business, and from some interviews under this study with relevant individuals, it can be observed that they may at times take a defensive approach when relating to other business areas.

From a *relational* perspective (Wickert and De Bakker, 2018), the involvement of the core functions of finance, commercial, human resources and communications in embedding CR initiatives varies according to the configuration at hand. The first, and particularly the second configurations facilitate the development of smooth relations between CR and non-CR teams in this study, whereas the third configuration may generate tensions around the framing of CR as well as limited scope for collaboration and support.

The capacity and the confidence of the CR department to engage with the longer-standing core business functions such as finance, human resources and commercial relies upon the maturity of the CR teams (Gond et al., 2011). As CR units become more established, they become more trusted across the business rather than ignored or even opposed. In fact, as one interviewee described his experience, CR leads who have accumulated experience within the business may even lead major changes in ways of working across other departments as well, by creating opportunities from “organisational free spaces” to strategically advance and infiltrate their own CR strategy (Heinze and Weber, 2015).

A tendency of CR teams to become more open about providing a platform for exchanging ideas and discussing CR issues across the business was certainly observed across all industries, especially aided by digital technology such as internal blogs and internal social media platforms (Dobusch and Schoeneborn, 2015). However, the degree to which these attempts are having an impact on raising awareness, understanding and support towards CR seems to be less obvious, particularly among those individuals working inside finance and commercial departments.

The findings of this study revealed a clear difference between those departments which have integrated CR policies and plans of action as part of their core strategy and those who have not. This difference seems to be due largely to how beneficial it is seen by the department to go through the effort of incorporating CR as part of their routines, and daily business processes. It would seem that

HR managers see the value in a strategy that incorporates responsible leadership as part of their training and development plan or a policy that commits the organisation to a diverse and inclusive working environment as well as a fair retention and promotion approach to manage its workforce (Gond et al., 2011). Indeed, those teams that see the relevance and the benefit of adopting CR policies and programmes as part of their core processes will more likely integrate them, especially if supported by research that demonstrates its positive impact on business productivity improvement (de Jong and van der Meer, 2017), therefore being more likely to turn into strong supporters and advocates of adopting responsible business practices.

A similar approach takes place with communications departments in all industries taking on board certain aspects of responsibility which are believed to improve the way in which products are being positioned and ultimately appeal to a CR-conscious market base. This may reflect a positive image of the company when being projected to the external world. Finance teams, in principle, may not see the relevance or the benefit yet in developing accounting methods that accurately measure the value added or eroded by CR. Furthermore, it was observed they see it difficult or even risky due to the lack of standard and routinised CR accounting methods.

Despite efforts in working closely with other teams, situations of tension and conflict between CR and non-CR teams were observed. In fact, internal competition for budget allocation was perceived to put CR teams at a disadvantage due to their usually longer-term return on investments. Commercial teams responsible for the company's growth may consider it risky to invest in long-term social and environmental projects in the context of market instability, and instead prioritise safer and shorter-term investment (Maon et al., 2009).

From a *practical* perspective, the issue of consistency between CR activities and the overall strategy of the business is key to exploring sources of tension and conflict related to CR integration (Basu and Palazzo, 2008, de Jong and van der Meer, 2017, Porter and Kramer, 2006). There has been an emphasis from both empirical and theoretical perspectives to ensuring CR responds to stakeholder concerns and to exploring CR activity's alignment with stakeholder needs; in other words, consistency with the external environment (Porter and Kramer, 2006) somewhat to the neglect of internal consistency with the overall business strategy and purpose (de Jong and van der Meer, 2017). The CR sensemaking process model focuses on internal consistency between CR activity and overall business strategy (Basu and Palazzo, 2008). To that end, academic research has explored the different fitting characteristics of CR activities with overall business strategy arguing that levels of congruence take different forms and any CR activity not linked to the overall business strategy should not be disregarded (de Jong and van der Meer, 2017). Consistency between CR activity and overall business activity might nevertheless help to identify the varying patterns of CR integration, ranging from those

firms whose core business strategy and CR activity are so interlinked that they become indistinguishable from each other (born CR oriented), to those which simply develop peripheral CR activity unrelated to the core business strategy (Yuan et al., 2011).

Nevertheless, there seems to be academic agreement on the fact that internal consistency improves business' effectiveness at addressing relevant social and environmental issues (Halme and Laurila, 2009). It is also commonly held that such alignment improves the credibility of the organisation vis-à-vis its key stakeholders, such as customers and employee activist organisations (Porter and Kramer, 2006, Weaver et al., 1999). Interviews with individuals working in CR functions revealed a relatively recent tendency of these organisations to rationalise their activity dedicated to addressing social and environmental issues in order to improve internal consistency. Indeed, there seems to be an active effort in trying to reduce the number of CR initiatives undertaken, whilst ensuring the ones that remain active are closely related to the core business or at least are perceived to be relevant to the nature of the business.

Exploring internal consistency at the functional level provides us with a greater nuance with regards to not only the pattern of CR integration but also the issues that can potentially hinder or enable the processes of CR integration. My study observed that, for example, existing formal structures, such as rules, procedures, accounting systems, decision-making processes might, in combination with other issues related to the cognitive dimension of sensemaking, impact on CR integration arrangements. With regards to HR, academic findings suggest that CR activity can contribute positively to the improvement of the HR offer, in terms of improving employee wellbeing and development, strengthening the policies related to fair and transparent recruitment and promotion practices, as well as ensuring the organisation's workforce is diverse and organisational practices are inclusive (Maak et al., 2016). The contribution of HR towards CR is also visible in the sense that HR can enhance the centrality of employees. In other words, through HR employee monitoring processes, CR managers can ensure that their CR policies take into account the full diversity scope of the workforce. Also, HR can provide CR teams with useful insight with regards to the feedback on CR policies so that they can be reviewed and adapted accordingly (Gond et al., 2011). Despite the apparent compatibility between HR and CR functions at both strategic and tactical level, it is worth mentioning that level of collaboration and support is likely be stronger in businesses where the CR lead also supervises the HR function, as suggested by some interviewees. Although rare, there are still businesses, as has been documented in previous studies, where HR is a generally difficult function to engage with, particularly around the blurring of roles and responsibilities and the framing of the CR initiatives targeting employees (ibid.).

With regards to the Communications function, their relationship with the CR department seems to be of a different type to the one described above. My study found that the observed interface between both communication and CR practitioners would seem to suggest that the relationship between both functions tends to be characterised by frustration and tension at the tactical level, but strong collaboration at the strategic level. However, decision-making around what and when to publish CR activity usually rests with the communications and external affairs teams. Furthermore, it tends to be driven by other communication priorities related mainly to HR announcements, which tend to take priority over CR messages, especially if they relate to particularly sensitive HR matters.

With regards to the Finance function, given the fact that this team relies on well-known and consistent ways of accounting and measuring, being faced with CR measuring tasks which may not fully align with their quantitative accounting standards may make it difficult to actually integrate CR as part of their routinised practices. As one informant described his experience, CR, relatively speaking, has only just started measuring social and environmental impacts, compared to the more than two hundred years of financial accounting. The findings of my study also suggested that for finance teams the benefits of incorporating CR activity as part of their day-to-day work may not be as apparent so as to encourage them to change their ways of working, and they may see CR integration as a threat instead of an opportunity to obtain any type of advantage, be it economic, reputational or performance.

Finally, interviews revealed that individuals working inside commercial teams had the least awareness and appreciation of CR. Given that their attitude to CR is either indifferent or even negative, CR functions may struggle to engage effectively with this function, as was revealed by some of the interviewees. Concerning existing formal structures, unless the organisation has a dedicated function that considers CR activity separately from other projects, the criterion that determines the viability of CR projects is applied equally to CR and non-CR activity. This process may put CR projects at a disadvantage when competing for additional budget with other more lucrative ventures. In fact, as was evidenced by a CR manager at one of the banks, they may require a more detailed business case which proves the long-term profitability of the project. This may be a catch-22 in the sense that unless finance methods develop CR accounting standards that measure and account for the value of CR in the short, medium and long term, commercial teams may continue lagging in fully integrating CR as part of their core processes. Equally, the contribution of CR from a commercial perspective may need to be articulated in a way that incentivises commercial functions to favour allocating budget to projects with longer return on investment terms.

Beyond issues of tension and collaboration, there seems to be a gradual shift among those interviewed away from large ambitious CR projects towards a prioritisation of local and somewhat more visible CR activity to local communities. This type of activity seems to be targeted at re-building trust with customers, particularly prevalent among those interviewed within the insurance and banking firms, but also to some extent the food retail companies who would see engagement with local businesses and communities as a way of attracting future employees and saving on recruitment costs. Interviews with key informants within Business in the Community (BITC), the campaigning organisation for responsible business practices, seem to confirm this evolution in supporting local CR activity at the expense of large ambitious projects in recent decades.

CR management frameworks as both enablers and disablers of CR Integration

Regardless of their motivation, using CR management frameworks reflects a degree of commitment to responsible business (Fowler and Hope, 2007), given that participating in the CRI takes a certain amount of effort to gather, verify and finally submit the data. All firms represented in my study have used the CRI for at least five years between 2008 and 2016. As noted in the findings chapter, it would seem that the CRI has provided businesses in this study with a helpful template to learn from, practise and communicate their CR activity (Kirk, 2013), despite some respondents acknowledging the inflexibility of the tool with regards to showing overall CR impacts, as well as the little scrutiny applied to the index scoring process. Commitment to CR as well as commitment to participate in CR indices tends to be driven by either instrumental or normative motivations or a combination of both (Searcy and Buslovich, 2014). From an *external* perspective, public commitments to responsible business practices are becoming increasingly common in the corporate world (Searcy and Buslovich, 2014, Scalet and Kelly, 2010) and usually respond to stakeholder pressure (Brammer and Pavelin, 2004, Gray et al., 1995). These commitments tend to be reflected in annual reports, policies and codes of conduct and are often published internally and externally (Wright and Rwabizambuga, 2006). However, while having adopted a code of conduct or participated in an index may indicate strong social and environmental performance, this is not always the case (Wright and Rwabizambuga, 2006). In fact, the CRI has allowed companies to signal commitment to responsible behaviour, even if the reality is perhaps less positive in some cases. Companies like Barclays and Carillion have topped the Index ranking for several years before they were found to not be worthy of that elevated position (McConnell, 2013, Awolowo et al., 2018). Nevertheless, through the top 100 companies ranking published in the Financial Times and the Sunday Times, participating companies are incentivised to

appear in one of the leading CR lists and these help them project an image of commitment to CR (Kirk, 2013).

From an *internal* perspective, the adoption of responsibility standards, benchmarks and indices tends to bring significant changes to the ways in which narrative dynamics emerge and develop as standards become institutionalised as part of the company's processes (Haack et al., 2012). In the case of the Index, given the complex set of processes associated with participation – that is, data collection, survey completion and submission to a BITC reviewer, the audit process, potential appeal by the company and eventual publication as part of the top 100 companies in a key journal – organisational dynamics leading to both conflict and cooperation are likely to arise.

Usually coordinated by a central CR function, the CRI provides a tool to not only leverage senior management's support, but also to actively involve non-CR teams in the gathering and verification of data. Typically, HR teams would be responsible for answering questions related to employee health, safety and well-being, employee learning and development, and CR matters related to employee engagement. Similarly, procurement teams would be in charge of responding to questions related to managing a responsible supply chain through prompt payment to suppliers in addition to wider issues related to ensuring suppliers abide by the same levels of CR as the firm itself. Similar processes would be followed for answering questions related to community engagement programmes, responsible marketing, as well as the requirement to demonstrate an open and transparent approach to stakeholder engagement, reporting and publication of relevant data. Indeed, at both functional and relational levels, the CRI serves to establish clear boundaries around the definition and framing of CR, even if it is just for the period of time within which the data gathering process takes place. However, as expected, not every team shares an equal amount of enthusiasm for contributing to this data collection task, especially as it may not be considered part of the work routines and day-to-day job.

Indeed, as in many corporations, non-CR departments like the ones highlighted in this study have kept a sceptical, and sometimes cynical eye on CR (Wickert and De Bakker, 2018). It can be argued, on the one hand, that these feelings of frustration, often caused by definitional ambiguity of CR roles, lack of guidelines to apply it, and systems (CR and non-CR) incompatibility, seem to be emphasised and highlighted by the CRI process, through embarking on tasks related to selecting, articulating, verifying and eventually submitting the relevant information from each function. On the other, it can be argued that, at least the CRI has instigated and facilitated dialogue and cooperation between teams, thus potentially acting as a catalyst for the advancement of CR integration.

Examples of inter-departmental dynamics between CR and non-CR teams are more noticeable at the practical level of analysis. The CRI process has indeed contributed to the development of practices and policies in relevant CR areas (Kirk, 2013). For example, in answer to the question about whether the company has developed policy statements in the areas of community or customer engagement, it would often be the case that the policy has initially been produced and published for the benefit of the CRI process. Furthermore, instances of conflict of interest related to different motivations to participate in the Index between CR and non-CR teams may also come to the fore as a result of the CRI process. For example, where environmental data need to be reported, CR teams would favour an interpretation where a reduction in carbon emissions would be demonstrated year on year; whereas the team responsible for supplying and verifying the data would favour data accuracy even if that meant showing an increase in carbon emissions, and consequently a less positive score.

My findings suggest that independent of the outcome, the CRI incentivises and encourages organisations to develop policies, measure outcomes, report regularly on CR activity, and undertake risk reviews based on social and environmental impacts, thus supporting the perspective of prospective sensemaking related to using material practices (Stigliani and Ravasi, 2012) – the CRI in this case – as a facilitating and convenor tool to potentially develop new processes, strategies and methodologies. Also, the examination of the CR Index as an enabling and influencing tool, revealed conflicting interests and divergent aims between CR and non-CR actors. For example, an evident barrier to integration came from finance teams who expressed concerns about the incompatibility of measuring corporate responsibility with their own accounting systems. This reluctance felt particularly strong within companies where the CR function holds a stronger position, suggesting that as CR teams increase their influence within the business, they become more of a threat to functions for whom integrating CR would mean extra work and not a source of cooperation or indeed an apparent advantage in any way; be it economic, reputational or performance driven.

However, this begs the question of whether the CRI has actually enabled or hindered the integration of CR activity as part of the core business processes. In other words, based on the analysis of the interviews, what has the legacy of the CRI been in the advancement of CR integration? It would seem that at the *functional and to some extent relational* levels, the CRI has provided definitions and guidelines, and helped define boundaries between teams with regards to managing and coordinating CR-related activity. Through the incentivisation to score high, the CRI has also encouraged the set-up of CR committees, has helped with skills upgrade and more importantly has undoubtedly helped increase awareness of CR across the business.

The practical level of analysis, however, finds less evidence of progress in CR integration across the different organisational functions. The CRI, a relatively new management system, clashes at the operational level with existing systems, routines and procedures, such as accounting methods, business-case approval processes, and other management systems which have been part of the organisation for longer periods of time and have gained the legitimacy that perhaps the CRI or any other CR management frameworks would struggle to secure after a relatively short period of time in-house. Indeed, processes such as decision-making around business-case approval and financial accounting systems may pose a barrier for CR to advance in these areas and ultimately be integrated as part of the core business processes. Similarly, the CRI was blamed by an informant for imposing itself as a barrier to CR integration due to the fact that it forces companies to measure and report on their social and environmental impact separately.

Despite the challenges with using CR management frameworks to better promote CR across the business by increasing awareness of responsibility, my study has observed that tools such as these encourage and influence interactions between CR and non-CR actors and through these interactions, conflicting interests as well as opportunities to cooperate between different groups arise, thereby helping businesses identify areas where CR integration lags behind.

As has been shown, unless there is ingenuity and above all willingness and leadership to adapt the existing 'hardware' based on CR requirements, operationally it is proven difficult to integrate CR activity as part of certain core processes (Flower, 2015). Most interviewees admitted that fully integrated CR was still an aspiration; issues related to the operational difficulty of quantifying social and environmental outcomes, the potential confusion as to what to include and what to exclude within the methodology, as well as incorporating qualitative and contextual data into the mix, makes integrating CR an incredibly difficult task that many corporations (Yuan et al., 2011).

Having discussed how the findings of this research contribute to what we know already about CR integration, the next section argues their implications for future theoretical work regarding both CR integration and the development of a prospective sensemaking perspective.

6.2 Implications of findings

The discussion in section 6.1 above regarding the contribution of this research suggests a number of important implications for future theorising surrounding CR integration and sensemaking and implications for management practice. Section 6.3 will then approach the issue of future empirical

work by basing such suggestions on an assessment of the limitations or unanswered questions associated with this particular study.

6.2.1 Theoretical implications: The organisational dynamics of CR integration

The findings of this study have a number of important primary implications for how future scholarship on CR integration might develop from this point onward. First, the diverse range of accounts exhibited by a large number of participants in this study regarding their experience of CR and its integration within their own business areas present a challenge to CR integration theories which highlight consistent and uniform processes of integration and implementation of responsible business practices (Haugh and Talwar, 2010, Benn and Martin, 2010, Tudor et al., 2008, Maon et al., 2009, Wolf, 2013). On the contrary, embedding CR is plagued by issues of ambiguity, conflict, resistance and sometimes plain disregard (Onkila and Siltaoja, 2017).

Second, the findings of this study highlight the fluid and contested nature of CR, which is positioned as a communication challenge (Elving et al., 2015). The meaning of responsible business is, therefore, created collectively through interaction amongst employees across the different departments of the business and between internal and external stakeholders; in other words, CR is a dynamic construction that involves both the personal and work-related experiences of employees ensuring a more diverse and broader coverage of social and environmental issues (Bolton et al., 2011). The findings show that a different understanding of CR emerges and evolves depending on the area of the business it interacts with. If, for example, responsible business is being incorporated as part of leadership training, CR does not necessarily take a social perspective which will relate to issues of health and wellbeing, diversity and inclusion in the workplace. Such social aspects of CR will be sustained across the business as long as it has resonance with the core business strategy of ensuring a fair treatment of employees (de Jong and van der Meer, 2017). Furthermore, the emergence and evolution of responsible business is largely determined by the efforts of CR individuals in spreading their own understanding of CR awareness and knowledge across the business, whilst being open and flexible to adapting their own understanding of responsibility according to the different operational areas. This suggests that for a particular meaning of CR to be sustained and accepted it needs to align and resonate with other communicative practices which are at the centre of the organisation's value creation. As this study observed, in the area of communications and marketing, a narrative of data protection and care through product innovation was strongly associated with a CR communications

strategy which both satisfied the CR objective of identifying an ethical purpose related to looking after the customer base as well as the strategy of increasing sales through improvement of the product image and appeal.

Third, by focusing on the inter-departmental dynamics, attention is drawn to the importance of relationship building, not only with top management but also with other managers across similar hierarchical positions; this has been particularly well articulated by Wickert and De Bakker (2018), where CR practitioners use their relationship building skills to try to further their objectives in the face of opposition from other departments, which may consider CR as detrimental to business profitability. However, the ability to build internal strong relationships is likely to be more effective with certain departments, especially those for whom a pursuit of responsible business practice has the potential for a positive impact on their day-to-day work. This becomes particularly evident in the case of marketing, communications and human resources functions, which may use CR to build a narrative contributing to their objective of improving the image of the company, as well as supporting responsible leadership training material. This contrasts with commercial teams, which may regard CR as 'nice to have' and may think that simply a customer service policy combined with offering value for money can deliver more value to the customer than actively following a CR agenda. Also, when focusing on the interface between CR and non-CR teams, the competing nature of business settings is highlighted as a potential barrier to CR integration, particularly observed around commercial business processes of budget allocation, communication decisions as to what and when to announce and communicate CR activity and a general desire to raise the profile and the reputation of teams, particularly pertinent to human resources and CR.

Fourth, exploring organisational dynamics in the context of CR draws attention to the fact that CR is a communications challenge which tends to make use of non-human agents (Schoeneborn et al., 2011) to further the CR agenda by speaking and acting on behalf of the company. CR tools, such as the CRI, take on a life of their own when acting as a facilitator or convener across the business in an attempt to ensure the best answer is provided to the submission reviewers at the other end of the process. As the findings showed, the Index played an integral part in creating and shaping the CR governance and activity of many of the interviewed organisations. Despite stopping participation, participants recognised that the CRI provided them with the theoretical and practical knowledge to help them integrate responsible business practices. Regardless of being successful or not, it can be argued that the CRI acted on behalf of the organisation by providing managers with not only the blueprint to develop a fully integrated CR strategy, but also with the internal and external recognition of having attained a well-regarded responsibility position in the final CRI ranking.

Fifth, through the involvement of external stakeholders, the organisation's boundaries are continuously re-established by defining the company's responsibility from the perspective of the various third parties which are impacted by the business' operations (Schoeneborn and Trittin, 2013). This was particularly evident in the ways in which stakeholder feedback was being considered into the business decision making around investment and partnering opportunities. However, this typically well-accepted premise of stakeholder engagement should not be taken for granted as it did contrast with some of the less favourable attitudes towards stakeholder engagement, particularly from those CR practitioners with long tenures and high degree of internal influence in their respective companies.

The findings of this study reflect the intricacy of how accounting for individual and organisational experiences of CR and CR integration from across the various organisational departments of human resources, communications, commercial, finance as well as CR, involve an entangled mesh of sensemaking processes and narratives both leading to issues of conflict as well as opportunities for cooperation between the different teams. Successful integration of CR is possible but perhaps not all that necessary if it becomes well accepted that CR activity and processes may fit better under some functions and not under others. This nevertheless highlights the scale and complexity of the challenge presented by CR integration. The findings of this study, therefore, imply a more complex and nuanced understanding, with many managers holding opposing views and, therefore, different ways of incorporating CR within their own business processes.

6.2.2 Theoretical implications: Sensemaking

Although the main construct under investigation in this research is that of CR integration, the use of sensemaking as a lens through which the personal conceptualisation and involvement of managers and teams can be explored is a relatively novel feature of this study and the findings revealed have two primary implications for the future development of the wider sensemaking perspective. First, it has been established earlier, in Chapter 3, that sensemaking is a well-fitting theoretical framework in the study of CR due to the latter's ambiguous and evolving character, but also to the inherently social and communicative nature of CR. Processes of sensemaking can certainly help reduce such ambiguity and confusion and apply the knowledge in practical forms, but it can also reveal sources of conflict and cooperation across different teams involved. Whilst there is wide agreement that sensemaking is an issue of talk, language, and communication (Weick et al., 2005) where argumentation and dialogue help make sense of confusing situations, it is argued that this only provides half of the story and that material practices can help influence individual and collective

cognitive work (Stigliani and Ravasi, 2012). This study reflects the influence that the CRI has exerted, however modest in some cases, on shaping the construction of CR in the specific business environments. The CRI, by providing a convening platform, where the processes surrounding the participation, such as the collation of the data, review, submission, audit and response to the feedback with final submission occurred, did arguably have a tangible effect on how many firms in this study organised their governance around its framework.

Illustrated by the CR Index, my study advances understanding of the prospective sensemaking theoretical framework, where CR and non-CR actors interact through the process of collectively thinking and drafting best responses to submit through to the CRI process. Exploring CR management and integration tools, such as the CRI, as a way of enacting prospective sensemaking provides a rich insight pool for research. Prospective sensemaking draws attention to the material practices that support verbal interactions between different organisational actors with the aim of planning future oriented activity such as strategy developing, or identification of business risks and opportunities (Stigliani and Ravasi, 2012). In this case, the CR Index provides a platform, used as a shared interactional space where CR and non-CR actors collectively plan and implement CR activity to both score higher in the ranking, and improve on their CR performance. For example, Index participants are encouraged to set up new CR committees to work alongside risk committees on thinking and planning ways to address social and environmental risks. The CRI process also serves to develop new CR policies in response to some of the questions of the CR Index survey and to set new CR targets that allows them to demonstrate performance improvement.

Corporate responsibility by design is future-oriented (Nijhof and Jeurissen, 2006). In fact, through the identification of ways to address business risks and opportunities, human action is meaningfully oriented towards future planning by anticipating consequences – both positive and negative - of business action (or inaction). This suggests that prospective sensemaking is a fitting theoretical framework to use in the context of CR integration; for example, identifying the potential advantages and disadvantages of adopting CR practices, such as the anticipation of increasing budget allocation as a result of a well-argued business case that not only demonstrates financial benefit but also has a positive societal impact. Also, the expectation of improving departmental reputation across the business as a result of scoring high in employee engagement surveys are aspects of prospective sensemaking processes that have been highlighted in this study which serve to influence and ultimately persuade the business to adopt CR practices.

Prospective sensemaking in the context of CR integration can also work in the opposite direction. The use of CR management frameworks, such as the CR Index, can reveal conflicting

interests within organisations in the use and interpretation of CR integration. As my study shows, an evident barrier to integration came from finance teams who expressed real concerns about the difficulty of measuring corporate responsibility and therefore, the lack of compatibility between their “200 years old accounting system” with the relative new corporate responsibility policy which somewhat lack robust measures or accurate performance indicators with which to measure social impact. This concern and consequently reluctance to integrating CR as part of the finance daily work routines, felt particularly strong within finance teams in companies where the CR function holds a relatively strong position, suggesting that as CR teams increase their influence across the business they become more of a threat to functions for whom integrating CR would mean just extra work and not a source of cooperation or an opportunity for gain (economic, reputational or improved ways of working); as opposed to HR teams for whom integrating CR means improving not only their ways of working, but also their reputation across the business and potential economic gain through savings on recruitment. These are aspects of prospective sensemaking in CR that need to be considered to gain a better understanding of the barriers and enablers of adopting a responsibility agenda that is appreciated and understood by the respective business functions.

6.2.3 Managerial implications of CR integration

From a managerial point of view, my study has several implications. First, at the functional level, my research suggests that those CR teams and individuals with long tenures in the business acquire the organisational experience and knowledge, and thus, the agency to influence the rest of the business areas to integrate CR. Given that not all CR managers will have acquired the agency, due to, for example, having been in the firm for only a short period of time and therefore not knowing enough about the business itself, they may become less effective at persuading colleagues in other business areas to integrate responsible business practices. It would then seem that the skills that CR practitioners need to acquire and develop to be able to effectively use their influencing skills on other colleagues may need updating based on the business operations (Gond et al., 2011). As in the case of Food Retail C, CR experts embedded across the business help particular functions to make sense of the changes potentially needed as a result of incorporating CR into their day-to-day work routines. My study emphasises the virtues of spreading CR specific knowledge and expertise across the business and the need, therefore, for CR practitioners to specialise in different areas of the business with specific operational responsibilities as they gradually become embedded. These dynamics call for more attention to organisational and functional design issues. It is worth noting, however, that a fully

embedded CR team, akin to that of Food Retail C, can be regarded either as a proactive move in the right direction to fully integrate CR or as a threat to CR teams, as their full integration within the business may mean they potentially become redundant.

Second, at the practical level, my findings reveal the difficulties posed by the long-standing systems, rules, and procedures in combination with the newer tools such as the CRI or the Integrated Reporting framework in accurately measuring, evaluating and reporting on the CR activity in a way that conveys an accurate picture of the degree to which the business adheres to the corporate responsibly outcomes as measured by the rating criterion. My research has revealed, on the one hand, some of the issues concerned with the credibility, relevance and validity of these types of rankings. On the other, it has revealed the potential benefits of using these tools as platforms for CR discussion where ideas are debated, strategized and planned. This reflects the fact that most companies under study felt they learned all they needed from the Index and now it is time to move on to newer and more up-to-date tools. Whether this illustrates genuine concerns with these tools or whether it hides deeper issues of lack of integration at organisational level may be something worth considering when developing the next CR integration framework.

Third, at the relational level, the findings highlight the driven, assertive, confident and open character of many CR managers, individual attributes that enable CR teams to actively spread CR knowledge and awareness across the business, particularly to departments where an understanding of responsible business may be narrowly associated with the soft nature of responsibility such as charity and volunteering activity, rather than being viewed as an integral part of the business plan (Dibble and Gibson, 2018). By contrast, the fact that high levels of personal agency and ambition to change often become tempered by the reality of the working environment where an economic incentive dominates (Meyerson and Scully, 1995, Wickert and De Bakker, 2018) highlights the ways in which ability to not only connect, relate and collaborate with core business functions, but also to effectively compete on an often unequal level playing field can improve the chances of integrating and implementing CR activity. My analysis highlights, on the one hand, the frustrations that many corporate managers express when discussing their failures, in having their project funding refused for not meeting the required return on investment or having their activity omitted in the next internal newsletter. On the other, it emphasises the narrative shift of CR teams to embrace a more scientific, rational and instrumental way of doing CR which moves away from the role of merely organising charity events and positions themselves as a reliable, robust and trustworthy department that actively and credibly contributes to the financial performance of the company. This implies a CR function which somehow is perceived to prioritise economic concerns over normative incentives, pressurised by an

organisational environment which may be forced to or decide to remove the CR function if it does not deliver a profitable outcome.

An attempt was made at ranking the companies under study based on the exhibited degrees of integration drawn from the previous analysis (see Figure 5.2 above). It is worth emphasising that this study does not suggest that organisations occupying a higher place have achieved full integration. On the contrary, it is the view of the researcher that the next step for organisations may lie in protecting CR from the competing nature of business environments and shift its focus to strengthening the corporate governance of organisations and relieve CR teams – after all, the protagonists of this story – of the constraints of having to compete with other business functions. This may take the form of government regulation where acting as a responsible corporation is not an option but becomes enshrined in law. Organisations may then be able to reduce their reliance on the sensemaking struggle evident in this research and allow CR managers to promote CR under the guidance of clear rules and regulations. Only then may we talk about a genuine integration of responsible business practices that brings lasting societal and environmental outcomes.

6.3 Limitations and suggestions for future research

Having discussed the contribution that my study makes together with the implications for theory and practice, this section strengthens the case for future empirical work by first identifying the limitations of this study and secondly arguing how such suggestions would address them.

As with any interpretivist / qualitative research, the study is not without some of the limitations often associated with work of such nature. The sample size is relatively small, and the focus is on organisational dynamics between organisational actors across different business units at a particular moment in time. This acknowledged, the size and nature of the sample was not meant to enable statistical generalization and, instead, conforms with authoritative guidance for qualitative research design (Saunders and Townsend, 2016).

Given the focus of the study on organisational dynamics between CR and non-CR functions when promoting and integrating CR practices, I needed to apply a purposive sampling process in the selection of interview participants which prioritised large, well established businesses and with a long experience of communicating and reporting on CR. Furthermore, such businesses had to have used the CRI for at least five years. It was necessary for the study to apply these criteria in order to ensure I draw rich insights around the issue of CR integration and the influencing effect that the CRI had on

the interface between CR and non-CR teams. I deliberately chose firms within the banking, insurance and food retail sectors, as these sectors had a relatively higher number of companies using the CR Index. Furthermore, these companies have faced relatively similar economic challenges with regards to the emergence of “digital disruptors”, in both the banking, insurance and food retail sectors. Finally, they faced reputational challenges leading from the financial crisis of more than a decade ago as well as challenges related to high media profile cases of child labour exploitation and food contamination. These factors played an important part in how these firms used and continue to use CR in both their narrative and practical forms.

With regards to the teams selected for the study, besides CR, I interviewed individuals within the following organisational functions: HR, communications, commercial and finance. These are typically considered core functions to the business. Hence, actively selecting respondents who worked within these teams was another key selection criterion to help me draw a rich pool of insight on organisational dynamics. Indeed, given these limitations in the type of business firms selected, as well as the departments within each firm, further research could examine whether these organisational dynamics around CR integration are applied differently to other core functions, such as procurement, marketing, or in different industry sectors, size and governance structure.

It could also be argued that because of the way in which participants agreed to take part voluntarily this meant that they potentially had a disproportionately strong and perhaps untypical view of CR or that they responded in a corporate desirable way when in discussion with a perceived insider in the field. This latter point also taps into a criticism of sensemaking as too subjectivist (Sandberg and Tsoukas, 2015) in its claims of how organisational members enact their environment to their own wishes. In fact, whilst such sensemaking processes and narratives identified here are not claimed to be exhaustive nor the only ones that might be used by managers at a different moment, their use in prior empirical work strengthens their credibility as part of sensemaking processes in the integration of CR. This study has been careful to avoid any claims of objective truth in the accounts of interview participants’ sensemaking processes of their role in the integration of CR; indeed, this has been a very deliberate design feature based on the assumption adopted throughout that the accounts which matter most in the complex arena of CR are those of the actors themselves rather than those of the researcher, thereby reflecting Weick’s principle of sensemaking driven by plausibility rather than accuracy (Weick, 1995).

Some associated limitations may be addressed in future empirical work. For example, by limiting the study of sensemaking to the confines of an interview, one cannot assume that the tactics and behaviours that individuals describe therein accurately capture what they actually do in practice

before and after the interview. To address these issues, future empirical work could build on the call for more qualitative study through the design of longitudinal and ethnographic case study (Wickert and De Bakker, 2018) with middle managers which would enable detailed insights into the micro-processes that take place in organisations to be drawn. This would entail the researcher(s) having access to each organisation, its internal machinations and to observe the interactions of managers over an extended period of time rather than just allowed in to conduct private, semi-structured interviews.

Furthermore, as Wickert and Schaefer (2015) argue, CR studies could benefit from critical ethnographic research that aims at enacting an environment of reflection where managers and researchers enter into continuous dialogue, in which new practices can be “talked into existence” (p. 124), and explore possibilities for transformation through the aspirational use of language. My study has discussed the communicative aspect of CR through exploring the ways in which CR management frameworks, such as the CRI, provide opportunities for devising and planning CR activity that helps firms demonstrate the link between responsible business practices and financial performance. Further research could explore in more detail the ways in which CR management tools can be used as organisational arenas that enable discussion and dialogue not only internally but also across different organisations. Given the multiple interpretations of responsible business practices, it would be useful to identify any contradictions between what companies are trying to apply through overall CR rules and guidelines with any specific interpretations by the various business units so that organisations can effectively establish ways to address them.

Another limitation of the study that could be argued is represented by the unanswered question posed by the findings regarding the role of personality traits of CR leaders. From this study, it would seem that those CR managers with a high level of pragmatic and driven personality traits, somewhat reinforced by high levels of knowledge of the business and its politics, have achieved higher levels of CR integration, particularly prevalent in the food retail companies. The question that this finding evokes and which future research could usefully address is whether similar personality traits would achieve similar outcomes under different organisational scenarios, e.g. those presented by the banks and insurance companies of this study, where CR seems to be under tighter control and monitoring. Are these traits by themselves capable of overcoming the constraints under which CR teams in these companies operate or would they help them spread to and influence other areas of the business areas? In the context of CR integration, this calls for future research to examine how personality traits may evolve and adjust to different organisational structures and circumstances which might erect different kind of barriers and challenges to the spread of CR activity.

Finally, given the qualitative nature of my study, I faced a trade-off regarding the examination of cause-effect relations between the sensemaking processes identified and grades of CR integration and their effects on social and environmental change. Given the interpretative nature and the scope of my study limited to the highest part of the supply chain, i.e. corporate strategy teams, my main aim was to provide an understanding of the internal organisational dynamic processes from the point of view of the involved actors within these strategy teams. Future research that leans more towards a positivistic paradigm could build on my findings and explore patterns within the different dimensions of CR sensemaking to develop hypotheses regarding CR behaviour and its impact. Also, by building on my findings, future research could establish causal relations between levels of CR integration and social change-related outcomes; for instance, whether those firms which achieve higher levels of CR integration also achieve social impact.

Having argued the contribution of this study and its implication for theory and practice, together with how limitations may be addressed in future empirical work, the final chapter offers some concluding thoughts and draws the thesis to a close.

7. CONCLUSION

In making the case for the need and value of this study, the analysis of both the literature and the prior research in the field of CR reveal the structural and contextual factors which accentuate the importance of organisational dynamics in the integration and implementation of responsible business practices, participation of those managers doing the promotion in addition to how non-CR managers respond to such calls for engagement. That so little has been achieved with regards to integrating corporate responsible business practices into core business processes has become a growing source of dissatisfaction with contemporary scholars, highlighting gaps in understanding due to the dominance of a positivist research-oriented approach. The scarcity of richer interpretations of the complexity presented by such a dynamic arena has led to calls for an increase in qualitative investigation. As a construct through which individuals confront and resolve ambiguity, equivocality or unwelcome surprise through the retrospective creation and use of plausible accounts and narratives, sensemaking was argued to be a particularly useful lens through which to interrogate such lived organisational experience.

This empirical study assumes an interpretivist ontological position and adopts a qualitative research design consisting of thirty-five interviews with individuals working in CR and non-CR departments (Human Resources, Communications, Finance and Commercial) within eight companies: two banks, two insurance companies and four food retail firms, in addition to five interviews with individuals working for the non-governmental organisation Business in the Community (BITC). Broadly speaking, the interviews explore the ways in which managers make sense of and express their role in contributing to the integration of responsible business practices. Specifically, the study examines the sources of conflict and collaboration between CR teams and those whose primary responsibility does not encompass CR activity. The study is also concerned with the role played by CR management frameworks, illustrated by the CR Index in this study, in enabling or hindering CR integration. This research examines the ways in which the CRI enables and influences working relations between CR and non-CR teams in the context of CR integration, in a way that it constitutes a source of prospective sensemaking where organisational actors, incentivised by the CRI process, collectively think, plan and implement CR activity.

The research findings demonstrate the ambiguity and complexity associated with the experience of promoting, developing and integrating CR within core business units and the complex mix of sensemaking processes, narratives and organisational dynamics involved in the integration efforts, which are, in turn, shaped by external pressures, be it reputational, regulatory or economic.

When considered against the specific research questions adopted in the study, they show firstly how sensemaking was triggered by confronting opposing or contradictory cognitions brought to the surface through an active exploration of definitions and personal involvement. Secondly, once triggered, conflicting, reflexive and collaborative dynamics between CR and non-CR teams are generated as a result which may or may not lead to higher levels of CR integration across the business units chosen in the study. Thirdly, influencing working relations between CR and non-CR teams are CR management frameworks, such as the CRI, which have the potential to act as enablers of integration or on the contrary may be perceived as *divorcing* CR from the rest of the business.

From an industry perspective, the findings show firstly that in the context of low reputation and low customer trust in the aftermath of the financial crisis, combined with economic challenges posed by digital disruptors as well as regulatory pressures, these companies have used CR to develop a unique business narrative which combines an account of product innovation through digital technologies in the case of the banks, and a message of customer care and data protection in the case of the insurance companies, in an attempt to differentiate themselves from the banks. This tends to be supported by a CR department whose relative weak position seems to be managed by communications and legal departments to keep tight control of the responsibility messaging. With regards to the food retail firms, it would seem that there has been an active effort by CR teams to move beyond the communicative aspect of CR and instead focus on actively using responsibility to enhance profitability as well as improve employee engagement in and in support of responsible business practices.

Secondly, when applying a sensemaking theoretical lens, the findings show that general perceptions and attitudes towards CR matter a great deal, whether they contribute positively or negatively towards the adoption of responsible business practices. Drawing from the exhibited sensemaking processes and narrative accounts, I attempted to rank the eight companies based on the perceived degrees of integration within each of the selected business units. As mentioned earlier, whereas HR teams generally tend to favourably consider the benefits of adopting CR practices as part of their own portfolio, finance departments seem to maintain a wary position towards integrating CR as part of their daily work as seem doubtful about the ability to accurately and robustly measure and account for CR outcomes. With regards to communications colleagues, those at the higher end of the integration spectrum tend to regard CR as a key asset to educate and engage customers, whereas those at the lower end would tend to simply use it as aesthetic measure to regain customer trust and improve reputation. Similarly, commercial teams differ in their approach to CR based on whether they view it as enhancing profits or, otherwise, a *nice to have*.

Concerning CR teams, I found that those interviewed from the food retail sector use their trust, gained through credibility, authority and expertise as well as long tenures in the business, to influence the rest of the business by first acknowledging their own need to level up their “game” and compete with other teams on equal terms by complying with both existing business case requirements and with communications decisions as to what CR activity to announce and when, as well as making an active effort to raise the profile and the reputation of the team across the organisation. The findings show that over time, the CR team has trained up individuals within different business areas on CR but specific to their own function, thus contributing to increasing awareness of CR across the different business areas. By contrast, banking and insurance firms interviewed have tended to show a potentially lower degree of CR integration. Working closely with communications and marketing, CR teams have mainly focused their work on reframing a corporate identity based on a CR narrative aimed at improving external reputation and regaining customer trust. Reporting directly to legal and corporate affairs teams, CR teams are closely monitored by communications and marketing colleagues. Their relatively weak position influences the ways in which they present themselves to the rest of the organisation by constantly needing to justify the value of their work to the rest of the organisation whilst downplaying their role in coordinating voluntary and charitable activity.

Thirdly, influencing these organisational dynamics are CR management frameworks, such as the CRI. Despite recognising the initial benefits that the Index brought to companies in terms of guidance, feedback and evaluation, it was generally claimed that their ability to integrate CR across the business is somewhat limited, mainly due to the fact that the CRI survey questions do not seem to consider business growth when asking to demonstrate social performance improvement. Nevertheless, CR management frameworks, such as the CR Index, are shown to act as source of prospective sensemaking as they seem to provide businesses with a helpful platform where CR and non-CR actors, incentivised by the CRI process, collectively think, plan and implement CR activity.

This study makes a number of important practical and theoretical contributions. It challenges the assumption that integrating CR within organisations relies on a uniform, consistent and shared understanding of responsible business and instead highlights the messy and uneven character of such process, thereby highlighting issues of tension, conflict as well as collaboration and mutual understanding between CR and non-CR actors. It highlights the importance of exploring CR integration at the functional level, particularly from the perspective of non-CR actors and their interactions with CR teams.

From a practical perspective, my study explains under which conditions CR integration is more likely to take place. It starts by confirming the pluralistic nature of corporate responsibility within the

boundaries of a single organisation. Beyond showing the polyphonic nature of CR, my study reveals ways in which non-CR actors make sense of CR and how interactions between CR and non-CR actors give way to different dispositions towards integrating CR. Such dispositions vary depending on the anticipated gain (economic, reputational or productivity) perceived by the adopting business function who, in turn, may become supporters of following a CR strategy. However, some non-CR actors, particularly evident in the case of finance teams, may view CR integration as a threat to their daily work routines, if they do not anticipate any gain from such process and consider it as just an increase of their own workload. The pluralistic and often contradictory conceptions of responsibility within organisations tend to limit somewhat its adoption and integration within business units. The struggle of CR teams to make themselves known for their contribution to grow the business, particularly evident in the banks interviewed, suggests the need for a more nuanced understanding of engagement in CR across the business and greater flexibility in developing theoretical frameworks that can embrace a wider range of different perspectives regarding how CR and non-CR individuals make sense of their role in contributing towards CR integration. Specifically, the study shows how the competing nature of the business environment may place the CR department at a disadvantage, particularly regarding budget allocation and freedom to communicate. CR departments' willingness to align and fit in with the rest of the business by quantifying the value that CR brings to the business may prove helpful in resolving conflicting situations and ultimately improving the likelihood of adopting CR. The research makes the case that the agentic nature of some CR individuals, particularly their capacity to engage pragmatically, is crucial to resolve dilemmas and contradictions positively. The way in which these leaders experience and deal with the task of integrating CR may not be just something that is influenced by a pragmatic self-concept but also the means by which such identity is shaped and reinforced.

From a theoretical perspective, my study shows the importance of explaining CR integration from the functional perspective as well as from the view of non-CR actors to improve understanding of the complications of integrating responsible business practices within core business areas. It illuminates the specific role played by narratives in highlighting the ways in which CR and non-CR teams defend, justify or argue against CR integration. It advances understanding of a prospective sensemaking lens by exploring the role of material practices – in this case illustrated by a CR management framework – in not only enabling and influencing organisational dynamics between CR and non-CR actors, but also in fostering collective thinking, planning and implementing CR activity. This builds on Weick's underexplored idea of how sensemaking can be used for future-oriented processes (Stigliani and Ravasi, 2012) such as CR risks review and strategy making. Related to this, CR communications theory suggests that it is necessary to take into account the ways in which material

resources such as CR management tools – including the CRI – and other communication artifacts such as texts, routines, reports and policies, can act on the organisation's behalf (Cooren and Martine, 2016). For example, my study highlights the CRI as a facilitation tool that not only provided a template for CR integration, but also a platform that enabled the exchange of ideas around mitigating the social and environmental negative impact of businesses, the development and review of CR strategies and policies to be collectively debated and eventually implemented. This study has also shown the temporality of CR tools and the need to constantly review and improve the ways of doing and communicating CR. For example, companies interviewed have all stopped participating in the CRI for reasons that can be attributed to the lack of both challenge and relevance as well as a general trend of favouring a type of communication tools that prioritises the promotion and marketing companies' products and services on companies' behalf. This position could be interpreted as a preference of businesses to retreat from the limelight whilst the reputational and economic uncertainty (currently affecting firms in this study) unfolds and ultimately resolves itself.

Based on such contributions, further research is recommended in a number of areas. Firstly, an extension of the "qualitative turn" in studying CR integration by adopting a longitudinal and ethnographic research design for a study of CR and non-CR teams' sensemaking within one or two case study organisations would add an additional observational dimension to the active exploration of lived experience and, by doing so, offer additional insights into the fine grained, contextual detail of the processes of CR integration. Such enquiry would also be valuable in addressing the unanswered question related to the role of personality traits of CR leaders and whether those traits would achieve similar outcomes in a less conducive environment to CR integration akin to that of the banking organisations. Similarly, further research involving business units not covered in this study would also add insight to the organisational dynamics around the concept of CR integration. From a sensemaking perspective, research of this nature would facilitate a novel examination of sensemaking processes as they are enacted; for example by using CR management frameworks of a similar nature to the CRI as the platform for the exchange of ideas, debate of suggested CR actions and planning of activity. Also, the possibility of recording sensemaking as it is accomplished in real time practice would reveal how participants make sense from moment to moment, thereby unearthing hidden qualities of the unfolding process, how it relates to teamwork, performance and other important outcomes related to the integration of responsible business practices. It may even, as mentioned in the Discussion chapter, reveal the need to protect CR from the competing nature of business environments and shift its focus to strengthening the corporate governance of organisations whilst releasing CR departments from the constraints of competing for resources to effectively integrate CR practices.

Given that the presentation of this thesis represents the culmination of many years of work, some brief comments from a personal learning perspective are appropriate. Completing this research has been an immense challenge but also hugely developmental and intellectually stimulating. As set out in the introduction to the thesis, much of my interest in the subject relates to my work as the senior project manager of the CRI in the organisation Business in the Community (BITC). The insights I have gained from conducting this research have without doubt strengthened my understanding of the challenges faced by CR and non-CR actors; among others, negotiating competing priorities of contributing to the growth of the business, whilst doing so in an ethical and responsible way. From an academic point of view, the study has shown me that whilst quantitative research of course has its own merits, purpose and value, it cannot reach the part played by complex and ambiguous phenomena like CR integration in quite the way that qualitative enquiry can. It may be a messy, unpredictable, and an often-overwhelming process, but it is also one that produces rich insights and intense intellectual fascination and challenge. Finally, in presenting this thesis, I hope I have conveyed the same stimulation and interest to the reader and that my findings and contribution prove to be a springboard for others to take the implications raised that one step further. It was a privilege to speak to the 40 interview participants and to be given access to their organisational experiences in a complex arena. The interest in their accounts was certainly not only an intellectual one, and I hope that the interviews were also an interesting experience for them all.

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APPENDICES

Appendix i – Information Sheet Project Overview

- **Information on the nature of the research**

The purpose of the research project is to understand how managers make sense of and express their role in the integration of corporate responsibility (CR).

The research will be undertaken by PhD student Blanca Grey in the capacity of PhD researcher.

Participants will be selected from individual companies which report on CR and have done so for a minimum of 5 years.

- **Information on the requirements of taking part**

The type of information collected will include:

- understanding and attitudes towards CR
- teams that in your view are more or less supportive of CR integration
- ways in which your work supports or challenges the integration of CR
- description of how in your view CR integration works within your business area
- your views of CR management framework in general and the CR Index in particular.

Information will be collected through semi-structured interviews with individuals within organisations that hold managerial/practitioner positions in CR, communications, commercial, finance and HR teams. In addition, information will be collected from interviews with managers within one of the UK's leading organisations in the promotion of CR.

Interviews will last an average of 45 minutes. Interviews will be undertaken between January and December 2018. It is expected that interviews will take place over the phone or on the company's premises wherever possible. Should this not be available, a different venue will be agreed between the researcher and the interviewee.

- **Information on implications of taking part and about participants' rights**

Consequences or possible risks of taking part: the type of research project which will be undertaken implies that risks are of a psychological nature only. Through the participation consent form, interviewees will be made aware that participation is voluntary, that they have the right to decline to answer a question and that they may withdraw at any time. The data provided during the interview may be withdrawn post-interview as long as it is requested to be withdrawn within 10 days.

Participants will also be made aware of their right to maintain anonymity and confidentiality in the final report, as well as of the fact that the information they provide will be used only for this research and publications arising from this research project.

- **Information on the use of information**

Who will have access? The PhD student and supervisors will have access to the data. The examiners may also request to see the data.

What assurance can be provided about anonymity and data confidentiality? Interviews may be audio recorded (subject to the interviewee's acceptance) for the purpose of transcription and will be deleted once the interviews are transcribed. The interview transcripts will be

anonymised – indicating the position of the interviewee and by naming the company – Company A, B etc. The transcripts will be password protected.

How will the data be analysed? The data will be analysed using thematic analysis. In order to illustrate significant themes, the researcher may use verbatim questions. Towards that end, the researcher will screen the verbatim quotations and take out any information that the researcher believes can lead to the indirect identification of company and interviewee.

How will the results be disseminated? The results will be disseminated at academic conferences and journal publications, working papers and a PhD thesis.

What will happen to the data after the project is completed? The data will be kept for 10 years to facilitate publication from it.

Where data are to be preserved, what safeguards will be built in for future anonymity and confidentiality? The data will be held securely both during the research as well as after it is finished. All data collected will be protected under the Data Protection Act of 1998.

- **Information on whom to contact with questions**

Blanca Grey
Birkbeck University, Department of Management
Malet Street, Bloomsbury
London, WC1E 7HX
Mob: 07742 541 577

Appendix ii – Consent Form

Thank you for agreeing to participate in my doctoral research project into how managers make sense of and express their role in contributing to the integration of corporate responsibility. Before we start, I would just like to confirm that you can request at any time for the tape to be stopped or for the interview to be terminated. This is my own PhD project and my role as researcher is totally independent of any organisation. In terms of ethical and confidentiality issues, any information that you share will be gathered on the basis that it will not be possible to identify anyone who has participated and will remain strictly confidential with me and my supervisors at Birkbeck. Everything that is taped is held in confidential storage and anything transcribed will not be passed on to anyone other than those people outlined above. If you are happy to go ahead with the interview, please read through the statements below and sign and date this form prior to commencement of the interview.

- I have read the Information Sheet and have had the details of the study explained to me. My questions have been answered to my satisfaction, and I understand that I may ask further questions at any time.
- I understand I have the right to withdraw from the study at any time and to decline to answer any particular questions.
- I agree to provide information to the researcher(s) on the understanding that my name will not be used without my permission. (The information will be used only for this research and publications arising from this research project.)
- I agree/do not agree to the interview being taped.
- I understand that I have the right to ask for the audio tape to be turned off at any time during the interview.
- I agree to participate in this study under the conditions set out in the Information Sheet

Signed by:

The researcher:

Date:

The interviewee:

Date: