

CORPORATE SOCIAL RESPONSIBILITY (CSR) MANAGERS AS SYMBOLIC AND SUBSTANTIVE AGENTS OF CHANGE: AN EMPIRICAL STUDY

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ABSTRACT

Research on *symbolic* and *substantive* corporate social responsibility (CSR) has overlooked whether CSR managers are symbolic and/or substantive in implementing CSR program decided by top management. On the other hand, the CSR manager literature presents a bright picture of CSR managers, describing them as successful agents of change who are able to introduce CSR into the organization despite multiple hurdles. Our paper contributes to these two literatures by exploring to what extent CSR managers are symbolic and/or substantive in implementing CSR program. Our findings show that although they are constrained by the organizational context, they manage to carve out some room to be symbolic and substantive in doing their job.

Keywords: Symbolic CSR - Substantive CSR - CSR manager

INTRODUCTION

Symbolic versus substantive corporate social responsibility (CSR) is a prominent stream of research within the CSR literature. Symbolic CSR refers to ostensible compliance with CSR practices to pursue the strategic goals of the firm without any real impact on its current activities, whereas substantive CSR helps to address social and environmental needs by making actual changes within the firm that generally require significant commitment, resource investment, and modification of its practices (Wickert, Scherer and Spence, 2016). According to this stream, symbolic CSR is the phenomenon whereby companies often commit superficially to CSR to respond to the demands of their powerful stakeholders (Walker and Wan, 2012). On the other hand, a new perspective in the CSR literature has emerged that investigates the CSR managers. CSR managers are commonly defined as sustainability officers holding middle-managerial positions and playing a key role in integrating CSR-related practices and procedures inside their organization (Risi and Wickert, 2017). They are different from Chief Sustainability Officers (CSO), who are top

executive managers being responsible for overseeing the sustainable strategy of the firm. While the former are middle managers, the latter are position at the top of the corporate hierarchy at the C-suite level (Strand, 2014).

Research on symbolic and substantive CSR has overlooked whether *CSR managers* are symbolic and/or substantive in implementing CSR program decided by top management. It focuses on examining when, why, and how *firms* adopt symbolic and substantive CSR. On the other hand, the CSR manager literature presents a bright picture of CSR managers, describing them as successful agents of change who are able to introduce CSR into the organization despite multiple hurdles.

We argue that understanding the symbolic of substantive nature of what CSR managers do is an important issue. As the number of CSR managers in organizations has increased rapidly (GreenBiz, 2013; Weinreb Group, 2011) and they are directly in charge of developing and implementing CSR initiatives, they are a crucial component in determining whether CSR program adopted by top management may become symbolic or substantive. Research has shown that the success of CSR programs depends on how CSR managers manage its implementation and the related tensions with core organizational practices (Crilly, Zollo and Hansen, 2012; Mun and Jung, 2018), and on their ability to understand CSR challenge, lead CSR programs, and make the best of use of organizational support (Osagie, Wesselink, Blok, Lans and Mulder, 2016).

In this paper, we attempt to examine how CSR managers implement CSR programs adopted by top management in a symbolic and/or substantive way. We do so by exploring how individual CSR managers do their job on a daily basis. Our study is based on interviews with 35 French CSR managers, who work for companies that have developed CSR policies and programs. Our findings show that CSR managers engage in three broad categories of practices in their daily work: pragmatic implementation of CSR program, dedicated implementation of CSR program, and creating a CSR-friendly culture internally and externally. The first category of practices represents how CSR managers are symbolic in doing their job, while the other two describe how they implement CSR program in a substantive way.

Our work contributes to the literature on symbolic and substantive CSR. While existing studies focus on CSR programs decided by top management of the company, ours goes further to describe how CSR managers act and interact and become symbolic and substantive in implementing CSR. Our works complements the extant studies by showing that CSR projects can be defined by top management, but it is the CSR managers who decide how these projects are carried out. We thus offer novel insights about the extent to which CSR programs are open to symbolic and substantive development within the situated daily practices of CSR managers. In addition, we contribute to the literature of CSR managers by providing a well-grounded picture of these professionals. They are not only substantive in implementing CSR programs, but also symbolic in their job due to the contextual circumstances.

This paper is organized as follows. We start by reviewing the symbolic vs substantive CSR literature to show the extant gaps. Then we present the existing discussion about CSR managers and frame our research question. We

detail our data collection and analysis procedures in the research methodology section. Our findings section describes the categories of practices adopted by CSR managers. Finally, we discuss our results in light of the literature and sum up the contributions of our work.

THEORETICAL BACKGROUND

Symbolic and substantive CSR

Engaging in CSR activities has become socially normative in the business world thanks to the widespread support of politicians, NGOs, activist groups, and business leaders (Dyllick and Hockerts, 2002). Doing CSR is not a simple task, because it requires enterprises “to address multiple desirable but conflicting economic, environmental and social outcomes at firm and societal levels that operate in different time frames and follow different logics” (Hahn, Pinkse and Figge, 2014, p. 466). One common response to this difficulty often adopted by companies is to ‘decouple’ (Bromley and Powell, 2012) their official CSR policy presented to stakeholders from the CSR that is actually implemented, or to maintain CSR as a peripheral activity of the company. Most of the firm’s efforts, then, focus on communicating about CSR activities to outsiders, which may be essentially symbolic, inconsequential, and without substantive action. Consequently, a recent stream of research has emerged within the CSR literature to address the dichotomy between symbolic and substantive CSR. Some authors have referred to this phenomenon as “CSR talk” versus “CSR walk” (Walker and Wan, 2012; Schons and Steinmeier, 2015; Wickert, Scherer and Spence, 2016).

Extant studies examine whether the CSR adopted by the firm is symbolic or substantive (e.g. Rodrigue, Magnan and Cho, 2013), as well as the consequences (e.g. Donia, Ronen, Tetrault-Sirsly and Bonaccio, 2017; Schons and Steinmeier, 2015) and the antecedents (e.g. Perez-Batres, Doh, Miller and Pisani, 2012; Iatridis and Kesidou, 2018) of adopting symbolic or substantive CSR. Whether the firm will adopt symbolic or substantive CSR is influenced not only by external stakeholders, such as local community and environmental protection groups (Perez-Batres et al., 2012), but also by internal stakeholders such as the CEO and board members (Perez-Batres and Doh, 2014). The extent to which symbolic or substantive CSR takes place depends on how different actors within the organization handle their political dynamics and make decisions (Crilly, Zollo and Hansen, 2012; Mun and Jung, 2018). On the other hand, engaging in symbolic and substantive CSR has different impact on the firm’s market value (Hawn and Ioannis, 2012), and the work-related attitudes and the subsequent performance of employees (Donia et al., 2017).

A question is then raised: to what extent are *CSR managers* of the company symbolic and/or substantive in the way they implement the CSR policies decided by top management? This question merits consideration because of two reasons. First, the phenomenon of CSR managers has become common in the business world. Many multinationals have introduced the CSR manager function (Risi and Wickert, 2017; Wickert and Risi, 2019). There are now global

professional associations of CSR managers, such as International Society of Sustainability Professionals (ISSP)¹ and the Corporate Responsibility Officer Association (CROA)². These associations organize events and conferences, offer certified trainings for instance for the ISO 14001 and ISO 26000 standards. CSR education for CSR managers, including Master, PhD, and executive programs, starts to rise (Matten and Moon 2004; Moon and Orlitzky, 2010). Second, individual behaviors and decisions are important components of CSR processes, which lead to substantive or symbolic CSR (e.g. Shabana and Ravlin, 2016). Individuals are responsible for the firm's behavior through their decisions and actions, which create, implement, sustain, or avoid CSR policies and practices (Christensen, Mackey and Whetten, 2014). Indeed, extant theorizing considers that even where a CSR program is seen as legitimate and morally appropriate by top management, it can become symbolic during implementation if line managers do not regard it as legitimate to their existing profit-enhancing activities and work practices (Crilly, Zollo and Hansen, 2016; Delmas and Cuerel-Burbano, 2011). Even when a CSR program has high moral legitimacy for managers who are ethically responsible (Hemingway & Maclagan, 2004), it may still become symbolic if it is at odd with existing organizational practices (Hahn, Figge, Aragon-Correa and Sharma, 2017; Smith and Besharov, 2019; Weaver, Trevino and Cochran, 1999).

Therefore, the focus on CSR managers is crucial for our understanding of how CSR initiatives decided by top management actually take place within the organization. Their role is focal in developing and promoting CSR policies internally. They are key for a company's efforts in terms of sustainability as Aguinis and Glavas (2012) argued "although CSR takes place at the organizational level, individual actors are those who actually strategize, make decisions, and execute CSR initiatives" (p. 953). They represent the agents of change inside the corporation, who drive change toward responsible business practices (Aguilera et al. 2007; Wickert and de Bakker, 2018).

¹ <https://www.sustainabilityprofessionals.org>

² <https://www.csrwire.com>

CSR managers

Our question raised above has not been addressed in this literature. Studies of CSR managers aim at identifying their strategies to handle tensions between CSR implementation and profit making within the organization, portraying them as always being substantive in doing their job. They truly implement CSR by establishing new formal structures and/or changing existing ones to facilitate CSR implementation, developing a corporate understanding of CSR and illustrating the need for adherence, expressing the synergies between CSR and financial goals, and enhancing executives' commitment to CSR (Hunoldt, Oertel, and Galander, 2018). They manage tensions between CSR and profitability goals by accepting their existence, then separating them by addressing CSR and financial issue separately across time and space, or synthesizing them by finding ways to link or accommodate both issues (Joseph, Muazu and Awudu, 2018). Handling the tensions may requires a process, in which CSR managers move back and forth between these different strategies (Hengst, Jarzabkowski, Hoegl and Muethel, 2020).

CSR managers often see themselves as agents of change and promoters of responsible behaviors, thus, struggle to gain legitimacy for CSR in the organization. They see CSR as a social issue and try to "sell" it by accumulating internal influence over CSR issues, establishing emotional and functional proximity to CSR initiatives, and communicating about CSR using terms and discourses commonly used by other employees (Wickert and de Bakker, 2018). They build place for CSR in the organization by leveraging influence by gathering internal allies, establishing emotional and functional connections between CSR issues and job tasks, accommodating argumentation to heterogeneous worldviews about CSR, benchmarking against internal and external parties, and promoting holistic awareness of CSR (Wickert and Risi, 2019). They build the case for CSR primarily through communication, which aims at building awareness, sharing information, and garnering support for their respective CSR activities (Chaudhri, 2014).

At the personal level, CSR managers fight against being marginalized in the organization by continuing to identify new CSR issues to address by the organization (Risi and Wickert, 2017). To stay motivated in their job, they derive the meaningfulness of their work through perceiving the work processes related to sustainability work, interpreting their impacts, and positioning their career development (Mittra and Buzzanell, 2017). They engage in a process of identity construction in an attempt to cope with tensions related to business versus responsible goals, organizational insider versus outsider and the short-term versus long-term (Carollo and Guerci, 2017).

Although the image of CSR managers as pictured in the literature is that of being substantive in their job, i.e. they aim at turning CSR program decided by top management into a reality in the organization. However, CSR managers are prone to being symbolic in their job, i.e. what they do remains peripheral to organizational activities or unconnected to the official CSR program of the company. This is because CSR managers are torn between economic, social, environmental, and ethical rationales that are often conflicting (Wickert & de

Bakker, 2018; Wickert & Schaefer, 2015). They struggle to accomplish their social or environmental objectives within the organization (Baumann-Pauly, Wickert, Spence and Scherer, 2013), because they frequently encounter fierce opposition (Haack, Schoeneborn and Wickert, 2012) or skepticism (Wright and Nyberg, 2012) from their colleagues, who may consider them a threat to profitability and to the business's core interests. In addition, they have staff functions that are external to the regular corporate hierarchy and are rarely direct supervisors of employees who are expected to respect new CSR practices (Strand, 2014). The work of CSR manager is hindered by such relatively weak organizational positions (Daudigeous, 2013; Risi and Wickert, 2017).

Based on these theoretical insights, the aim of this study therefore is to answer the following research question: *How do CSR managers implement CSR policies and programs adopted by top management in a symbolic and/or substantive way?*

RESEARCH METHODOLOGY

Data collection

We conducted an inductive qualitative study among 35 individuals who work as CSR managers in national or multinational companies in France (see Table 1 for profile of respondents).

Insert Table 1 about here

In keeping with the agenda of our research question, we focused on the micro-level actions of these CSR managers as the phenomena of interest. Therefore, the data source we prioritized was in-depth interviews to capture their everyday activities as well as the meanings they ascribe to them (Barley and Kunda, 2001). In these interviews, we encouraged participants to elaborate on the nature of their daily work, the activities it involves, and how they implemented the CSR policies and programs adopted by top management. All interviews lasted between 1 and 2 hours and were recorded and transcribed.

Data analysis

All of the authors engaged in fieldwork. All of them analyzed interview transcripts and documentation and discussed emerging themes. NVivo software was used to ensure the systematic nature of the analysis and assess the empirical relevance of emerging analytical themes. As our aim was to understand how CSR managers are symbolic and substantive in implementing their company's CSR policies and program, we identified the work practices mobilized on a daily basis by the interviewees. We started by using open coding (Strauss and Corbin, 1998) to identify individual actors' practices, such as 'use CSR criteria in selecting suppliers', 'I try to make CSR a foundation of the company's strategy', and 'I ask my colleagues from the sales department to choose recycled paper for packaging'. We then grouped codes with similar meanings together. For example, we combined the aforementioned open codes into a first-order code

called ‘Integrate CSR into existing organizational practices’. We then moved to the second-order themes, which are broader groupings embracing the relationships among the first-order codes. For example, the above-mentioned first-order code, along with three other first-order codes—‘Taking concrete actions to implement CSR programs in the organization’, ‘Develop programs and criteria to control CSR implementation in the organization’, and ‘Assist external stakeholders to implement CSR programs’—were combined into a second-order theme called ‘Managing CSR implementation’. This second-order theme, together with ‘Following up CSR implementation’ and ‘Managing relationships with internal and external stakeholders during CSR implementation’, formed an aggregate theoretical category (third-order category): ‘Transform CSR program into a reality’. In this step of the analysis, we iterated between data, literature and tentative theories emerging from the data (Strauss and Corbin, 1998). These iterations led to three categories of practices undertaken by CSR managers, which are presented in Table 2.

Insert Table 2 about here

FINDINGS

Our findings show that CSR managers are both symbolic and substantive in implement CSR program and policy of the organization. We structure our findings around the three broad categories of actions that emerged. CSR managers are symbolic in doing their job when they *are pragmatic in implementing CSR program*. They are substantive when they engage in *a dedicated implementation of CSR program and creating a CSR-friendly culture internally and externally*. These categories of actions show how CSR managers work within the constraints of their organizational setting, but still manage to make their own choices and create their own space to do their job.

Pragmatic implementation of CSR program

Pragmatic implementation of CSR program happens when CSR managers accept that core activities of the company have the most important place, and when they do not want to waste time to truly implement CSR. In this way, they become symbolic in doing their job.

Put core activities before CSR implementation

CSR managers sometimes turn certain CSR engagements into symbolic ones because of constraints from core activities of the organization. On the one hand, they accept the CSR orientation of external stakeholders to maintain their business, even though it is not in line with the company’s CSR policy. For example, interviewee 27 explained that if a client did not want a CSR-oriented product because it was too expensive, he had to comply with their request so as not to lose the contract. Their social and environmentally-friendly products remained as “pictures and descriptions in the catalogues.” Without having sufficient financial budget, CSR managers also trust that external stakeholders will truly do what they say concerning their CSR engagement. According to interviewee 29:

We want our entire supply chain to be environmentally responsible, so we choose to work with environmentally-friendly suppliers. They show us their certificates. But we don't have the money or knowledge to check whether what they told us they were doing is true. We have to trust them.

On the other hand, CSR managers accept to put aside CSR requirement because of internal stakeholders' commitment to profit making activities. Internal stakeholders do not understand how to simultaneously engage in CSR and ensure core business to make profit. For example, interviewee 3 talked about working with purchasing managers to choose suppliers:

There are four criteria in choosing suppliers, one of them is related to improving the financial performance of the company, another is about the CSR engagement of the suppliers... Well, when they [the purchasing managers] choose suppliers, price is more important. We have to make a compromise, because CSR has to eventually contribute to the growth of the company, but then our sustainable purchasing process is there in name only.

In another instance, interviewee 32 had developed an ethical code of conduct, but could not use it. She complained: "Our business is consulting. My colleagues don't understand how we can evaluate a consulting service in terms of CSR. They said: 'We come to work by electric bicycle. Isn't that CSR?' And what's more, I'm not in a position to evaluate their work, it's sensitive..."

Deliberately avoiding real implementation of CSR

Besides being symbolic because of constraints from core activities, CSR managers sometimes deliberately avoid real implementation of CSR program. One way is to do simple and easy things on a daily basis, such as printing fewer documents and reducing electricity consumption. CSR managers promote such daily work habits. Interviewee 23 explained the convenience of these practices:

Paper, electricity... simple things, but everybody is talking about it and is kind of doing it. We hear about saving electricity and reducing paper consumption in many communication campaigns. Then we don't necessarily have to replant trees or do anything like that.

Another way is to mobilize external stakeholders to create a CSR-oriented image for the company. For example, when the company develops a CSR initiative, the CSR managers require the company's service providers to adopt the initiative without necessarily implementing it internally:

We have a sustainable development charter for the Group. We integrate it into our contract and ask our service providers to sign it. It doesn't have any more value than that. But we can say that we conform to the charter. Essentially, we rely on our service providers. That means they have to do tons of things that we don't do or haven't done ourselves. (interviewee 30)

Dedicated implementation of CSR program

Three sets of actions underlie dedicated implementation of CSR program: managing the CSR implementation process with internal and external stakeholders, following up on how CSR is implemented by internal and external stakeholders, and managing relationships with internal and external stakeholders during the implementation process. In doing so, CSR managers are substantive in implementing CSR.

Managing CSR implementation

CSR managers take the initiative to develop criteria and plans to monitor CSR implementation. An important criterion is cost: managers must strike a balance between the cost of implementation and the expected benefits of a given CSR initiative. This shows that the CSR managers have their own ideas on how to make progress, but they remain aware of the organizational constraints they may encounter. Interviewee 30 pointed out clearly that: “the company can make nice speeches about CSR, but let’s be realistic: investing in CSR means bearing certain expenses, at least in the short term.” Some CSR managers develop their own set of criteria to control CSR implementation within their company as well as in their supplier companies. But their criteria must be credible and normally they provide “a benchmark that can be compared with evaluations done by an independent organization such as the French Standardization Association” (interviewee 6). In terms of implementation planning, CSR managers design specific steps to follow. The CSR managers proceed in diverse ways. Interviewee 8 said that her plan starts with “a communication campaign to inform the company about CSR implementation, including the initiatives, the objectives to be achieved, and also the associated costs.” She then proceeds to “take action and follow up.” For another CSR manager (interviewee 35), the first step in her plan is basic but essential: assembling a CSR team. She emphasized the importance of having a solid structure: “Only with a clear and viable organization for CSR can we implement CSR in the long term, not just a one-time effort.”

Once the CSR managers have developed a plan and criteria for CSR implementation, they genuinely implement CSR through concrete execution of the company’s CSR programs. One CSR manager now makes a report on the company’s carbon footprint every five years (interviewee 21). Another CSR manager (interviewee 22) was able to convince her company to purchase recycled paper packaging for its products, which are also made of environmentally friendly materials. She managed to put in place a waste management system to reduce the waste disposed by the company during production. She also developed a vehicle policy whereby the company purchases electric cars or low carbon emission cars to use as company vehicles. Interviewee 25 is proud to have finished a sustainable construction project: a new building with a very low level of energy consumption.

In addition, CSR managers strongly believe that if they want to make genuine changes in the organization, they need to integrate CSR initiatives into what the organization is doing. They integrate CSR programs into organizational practices, so that “these programs are not just a project but become part of the daily management of the company” (interviewee 10). Interviewee 34 said that he tried to make CSR a strategic driver of the company: “We can differentiate our

strategic positioning by building on our CSR engagement.” CSR managers also turn CSR discourses into a reality by integrating it into the organization’s daily work. As interviewee 28 explained:

I want to transform CSR from a marketing discourse into what the company does in its day-to-day operations. This will happen when CSR becomes the foundation of our strategic development. Our entire production process must be infused with ideas of sustainable development. We integrate sustainable development criteria into our purchasing process, into our choice of suppliers, into the types of products we offer, into the packaging of our products, and the like.

Besides managing CSR implementation within the company, the CSR managers ensure CSR implementation by external stakeholders. If companies want their CSR policy to become substantive, the external stakeholders that they work with, such as suppliers and distributors, must also be committed to CSR. Therefore, CSR managers actively assist their company’s external stakeholders in implementing CSR initiatives, as interviewee 18 pointed out:

We are a big company, and not all our suppliers are of the same size, so they rely on us to make efforts in CSR. It’s true that here we have many CSR specialists, and they have experience in different sectors. Our specialists always give them a hand when they need it.

CSR managers also actively help their counterparts in other companies to implement CSR. They believe that “if we form a community of CSR-oriented organizations and an eco-system for CSR, others will then be interested in joining us and will be proud to be with us” (interviewee 20).

Following up CSR implementation

CSR managers have to oversee the implementation process. They evaluate the process and keep stakeholders informed of progress. Evaluating is different from monitoring. While the former practice is employed *a posteriori* to assess CSR implementation, the latter is done during the implementation process to ensure its quality and conformity to CSR requirements. CSR managers call on an independent organization to evaluate the company’s CSR implementation and also that of external stakeholders on a regular basis. For the evaluation of internal CSR implementation, many CSR managers mention AFNOR, a French standardization association. Some use Sedex, a global organization that helps member companies develop an ethical supply chain (interviewee 21). Others enlist the services of Ecofolio, a French association that assesses paper recycling and disposal for member companies (interviewee 22). Some of them ask suppliers to evaluate their own CSR implementation to ensure transparency of the evaluation (interviewee 3). When evaluating CSR implementation by external stakeholders, CSR managers ask them to provide proof such as ISO certificates, a Smeta auditing report (interviewee 21) or Ecovadis ratings (interviewee 8). They also evaluate external stakeholders using criteria provided by regulatory documents such as the European Union’s REACH regulation for the registration, evaluation, authorization, and restriction of chemicals (interviewee 31). Importantly, the CSR managers continue to inform

stakeholders about implementation progress because “we have to let people know what we have accomplished” (interviewee 25).

Managing relationships during CSR implementation

During the implementation process, CSR managers manage relationships with external and internal stakeholders. This practice is not about implementing CSR, it is about the different ways CSR managers work with other people to accomplish CSR implementation and produce substantive changes. CSR managers engage in these practices because they encounter resistance to CSR implementation both inside and outside the organization. It is not a formal requirement of their job. The CSR managers rely on their informal relationships within the company and informal initiatives to make progress in CSR. Interviewee 3 explained: “I’m so lucky to know very well people in the purchasing department. So when I come to talk about CSR, they try to listen to me first and don’t just give me a funny look.” Informal initiatives sometimes are very helpful for the CSR managers. An example was offered by interviewee 13: “My colleagues often have great ideas. It was the folks in facilities management who suggested we do something to recycle discarded cigarette butts.” He then turned this idea into a company-wide initiative to protect the environment. Interviewee 10 concluded that: “I would say that we have managed to get about a hundred people on board with the CSR initiative, plus those who may occasionally work on an issue. What we would like is to get even more people involved.”

The CSR managers balance the soft and hard approaches to handling stakeholders. On the one hand, they force stakeholders to follow their CSR implementation plan. For example, the CSR managers said: “We force our suppliers sometimes.” (interviewee 8), “We put pressure on our suppliers to become truly socially and environmentally responsible.” (interviewee 33), or “I tell our purchasing department loud and clear to buy only eco-friendly supplies.” (interviewee 22). Some CSR managers take a radical approach and warn their suppliers: “If you fail to implement CSR as required, we will have to work with someone else” (interviewees 14 and 26). On the other hand, the CSR managers constantly encourage internal and external stakeholders during CSR implementation. They are fully aware that it is not an easy job. In the words of interviewee 3, “I told them [the suppliers] that we make progress together. If they make small but continuous improvements in their CSR, that’s great. I’m not asking them to become a CSR world champion. And they are reassured.” Interviewee 10 shared the same idea: “I tell them there won’t be any sanctions. I always want CSR to be a win-win situation between us [between the company and its suppliers].”

Create a CSR-friendly culture internally and externally

The CSR managers in our study try to create a CSR-friendly culture internally and externally. Although this practice is not included in their job description, they do so because of their “personal conviction” and because they want to “create legitimacy by having more people join forces to do CSR” (interviewee 21). The CSR managers hope that an environment that is open to

CSR will make it easier for them to turn CSR program into substantive changes in the organization.

Promoting CSR awareness and understanding among internal and external stakeholders

CSR managers promote CSR awareness and understanding among internal and external stakeholders about CSR by communicating with them about the company's CSR program. They communicate to internal stakeholders, such as the company's employees and executives at different organizational levels. As interviewee 21 stated: "I want to relay our CSR message to all sales directors, I hope they will spread the word to our clients." The external stakeholders include a wide range of actors, including suppliers, clients, partners or simply outsiders who are interested in the company's activities. CSR managers communicate to external stakeholders through different communication channels. Interviewee 27, for example, referred to online communication: "We rely enormously on YouTube. We make lots of videos. We talk about our water saving, our equipment... We also put all CSR information on the front page of our website."

They explain what it really means to implement CSR programs to stakeholders. Educating is different from communication practices. While communication provides information about the CSR programs currently in place, educating means providing stakeholders with the basic knowledge necessary to understand those programs. Interviewee 13 had "many different meetings with top managers and almost all organizational members to explain about CSR, to present the company's CSR program, and to explain why the company is committed to CSR." When the company of interviewee 8 required its suppliers to follow the ISO 14001 standard, she had to explain to them that "this program combined all previous certifications that they had obtained, such as quality, safety, or environmental standards." With this practice, CSR managers play an "educational role" (interviewee 20).

CSR managers also convince organizational members that CSR will bring financial gains and better performance. Organizational members are interested in CSR only when "they can get something in return", because "it is not part of their culture" (interviewee 3). "Top managers are very sensitive to expenses... As long as CSR doesn't generate any extra costs, they are very socially and environmentally responsible!" (interviewee 32). Interviewee 22 offered an illustration of this line of reasoning:

I always give this example to my colleagues when I talk about CSR: when we order our boxes, instead of using plastic, we can use recycled paper. Boxes made of paper are lighter, so it will be less expensive to ship them. We will use less transportation and will pollute the environment less. And paper is cheaper than plastic, so we can save money as well.

Interviewee 21 used a similar argument with the company's clients and suppliers: "I have to tell them [clients and suppliers] that CSR will bring them added-value in the market. They can use CSR to differentiate themselves from their competitors."

Building support for CSR in the organization

CSR managers believe that they need to build support for CSR within the organization. One practice they adopt is to encourage organizational members to participate in CSR management so they will become more involved in CSR. One CSR manager said that she had established a network of CSR correspondents at the company's different sites and that "none of those correspondents were assigned by the company, they volunteered to participate in implementing CSR" (interviewee 35). The CSR managers want to do CSR in a "collaborative mode" with organizational members because "through participative management of CSR, the initiatives are disseminated gradually, little by little. It is another way to spread the word about CSR, to make people talk about it, to open themselves up to this idea" (interviewee 13). Importantly, these efforts succeed only when top management shows that it supports CSR programs. According to interviewee 8: "We are getting good support from top management, and our CEO is wonderful. It's a very important factor in achieving real success." Top management support makes organizational members understand that CSR is given a significant place in organizational life: "I'm part of the executive committee and I report directly to the CEO, which shows how deeply CSR is embedded in the company's DNA and strategy" (interviewee 28).

DISCUSSION AND CONCLUSION

This article explores to what extent the CSR managers are symbolic and/or substantive in implementing CSR program of the organization. Our findings show that CSR managers are symbolic and substantive through three categories of practices in their daily work: pragmatic implementation of CSR program, dedicated implementation of CSR program, and creating a CSR-friendly culture internally and externally.

By developing a deep insight into the practices adopted by CSR managers on a daily basis, this study helps tease out how CSR can become symbolic and substantive at the level of individual actors. It also makes an important contribution to the literature of CSR managers by showing that they are not only change agents, but also contributors of symbolic CSR. Overall, it describes how CSR is dynamic and contextualized because of active individual actors. Our contributions to the symbolic and substantive CSR literature and the literature of CSR managers are discussed below.

Contributions to the literature on symbolic versus substantive CSR

Extant studies focus on explaining the nature of symbolic and substantive CSR, as well as the corresponding antecedents and consequences. By attending to CSR managers, our work 'inhabits' (Hallett, 2010) this literature by bringing individual actors into the picture of symbolic and substantive CSR.

First, our study complements the current discussion about the nature of symbolic and substantive CSR in the organization. It shows that CSR managers can be symbolic or substantive in implementing CSR program decided by top management, because individual actors exercise discretion over how to put CSR programs into action (Bansal, 2003). According to our findings, CSR program becomes symbolic because CSR managers deliberately choose to avoid real implementation or sacrifice CSR for core profit-making activities. On the other hand, CSR program generates substantive changes in the organization thanks to efforts by CSR managers to manage and follow up on CSR implementation, and to manage relationships with stakeholders during that process. The nature of such substantive changes is seen concretely in the results of specific actions undertaken by the CSR managers and through the organizational practices in which CSR programs are integrated.

Our findings are in line with the argument of Aguinis and Glavas (2017) that the way individuals interpret and respond to CSR policies and programs decided by top management shapes the outcomes for themselves, the organization, and external stakeholders. Symbolic and substantive CSR projects can be defined by top management, but how these projects are carried out and made sense of is something that occurs in the situated practices of individuals (Gordon, Clegg and Kornberger, 2009). CSR programs do not exist as things in themselves; they only exist when they are enacted in individual practices. The micro-actions of CSR manager are what constitute CSR in daily organizational

life. CSR therefore is dynamic and continuously develops within the heterogeneous daily practices of CSR managers.

The literature has raised the issue of variance in implementation of similar CSR programs (cf. Iatridis and Kesidou, 2018). Scholars have explained that corporate leaders may concentrate on the symbolic approach to CSR to protect shareholders' interests (Rodrigue, Magnan and Cho, 2013) or may influence and learn from each other to make CSR implementation more substantive (Perez-Batres and Doh, 2014). Our study sheds light on this subject by revealing that examining the actions of CSR managers can help explain the variability of symbolic and substantive CSR across organizations. In our findings, it is the CSR managers who decide how to implement the CSR program. Managing and monitoring the implementation process entail choices made by these individuals on what to implement, how to proceed, which people to involve, and which organizational activities to modify. It is through CSR managers' discourse with stakeholders, the communication channels they choose, and the people they address that CSR takes shape. Therefore, the variability in individual actions contributes to explaining the variability in CSR. Uncovering the individual actors' actions is fundamental to explaining heterogeneity in CSR programs across organizational settings.

Second, the literature has investigated the antecedents and consequences of symbolic and substantive CSR. Our study enriches this discussion by demonstrating that the CSR practices of CSR managers contribute to the implementation of what CSR program decided by the organization, therefore influence its transformation into symbolic and substantive nature. For example, some companies in our study follow AFAQ 26000, a guideline produced by AFNOR. Others opt for ACESIA, a personalized web platform focusing on responsible purchasing. These CSR programs are expected to lead to substantive change in the organization. Nonetheless, they can become ceremonially implemented when CSR managers put aside their requirements to respect profit-making goals. On the other hand, managing relationships with stakeholders during CSR implementation is not described in any CSR policy or program; it is the initiative of CSR managers. They adopt this practice because they encounter resistance and hurdles. Managing relationships helps them better implement CSR. The practices to create a CSR-friendly culture shows that in work-level action CSR managers can exercise their creativity and freedom of action to make their job easier. These practices are useful so that CSR managers can do their job and create the necessary conditions for successful implementation of CSR. Individuals' own initiatives contribute to the substantive existence of CSR program decided by top management. Our focus on CSR as everyday practices of CSR managers helps us to understand how CSR is actually enacted and how it constitutes the work of individuals. In short, while individual practices contribute to CSR implementation, the latter provides context and is the locus of the outcomes of individual practices (Christensen, Mackey and Whetten, 2014).

It follows that CSR implementation cannot be fully controlled and predictable because of the dynamic at the level of CSR managers. CSR is implemented through individual actions and is therefore never totally achieved

or accomplished as planned. Indeed, Crilly, Zollo and Hansen (2012) highlighted that individual actors' implementation of CSR may be intentional or emergent, depending on their relationship with stakeholders and on how they perceive their own interests. A case in point in our study are the practices adopted by CSR managers, which transform CSR program into symbolic because of organizational constraints. In contrast, they are able to turn CSR into substantive changes on the ground thanks to their creativity. CSR programs and policies offer different possibilities for CSR implementation, from which individuals have to make choices in terms of application and interpretation in specific situations (Clegg, Kornberger and Rhodes, 2007).

Contributions to the literature on CSR managers

By focusing on daily actions of CSR managers, our work contributes to this literature by offering several novel insights. We join the extant discussion about CSR managers by offering a view from inside the organization of how the CSR context conditions individuals and how they carve out some room manoeuvre to do their job. Our results confirm that individuals are not passive "carbon-based elements whose attitudes and behaviors were stable and determined by organizational characteristics" (Hulin, 2014, p. 18). CSR policies and programs decided by top management provide contextual conditions for CSR managers to make decisions or do their job. But they are not docile recipients of organizational policies and programs; they are agentic actors, who actively interpret and shape the organization around them through their practices (Weiss and Rupp, 2011). In addition, our findings complete the extant view about CSR managers by showing that they are not only agent of change, but also symbolic agent of CSR. They become symbolic in their job either by choice or by contextual constraints. We explain CSR managers' experience not with a rosy view of who they are, but with an unbiased view of what they understand and what they do.

Managerial implications

Our work shows that CSR managers can be symbolic and substantive in doing their job. CSR has taken on greater importance in companies and now offers an increasingly significant career path (GreenBiz, 2013). The implication is that HR departments will need to make important efforts to recruit and retain CSR managers (Carollo and Guerci, 2018). They have to support CSR managers in their effort to ensure substantive implementation of CSR by providing appropriate training and education. Specifically, CSR managers need to have eight distinct competencies for successful CSR implementation: anticipating CSR challenges, understanding CSR-relevant systems and subsystems, understanding CSR relevant standards, CSR management competencies, realizing CSR-supportive interpersonal processes, employing CSR-supportive personal characteristics and attitudes, personal value-driven competencies, and reflecting on personal CSR views and experiences (Osagie et al., 2016). Importantly, if HR departments can ensure that CSR managers find their job meaningful (Aguinis and Glavas, 2017), they will contribute considerably to the success of CSR.

By exploring CSR at the level of CSR managers, we arrive at the observation that, given the multifaceted nature of social, cultural, and political contexts of organizations, CSR becomes very complex. It is not possible to define straightforward CSR policy and programs in organizations. There is always a gap between what the organization strives for in terms of CSR and what happens in practice. Prescribing stringent CSR programs cannot take into consideration the complexities of the manifold relations and perspectives that exist in the organizational arena. By contrast, interesting CSR initiatives can emerge from employees within the organization. Rather than forcing CSR top-down on employees, organizations should provide a broad CSR program, then emphasize employee dynamics and provide opportunities for employees to make CSR engagements truly blossom. They may also need to follow closely what happens on the ground make sure that the CSR endeavor is not marginalized in the organizational life. To this end, organizational members need to be prepared through training and development for their participation in CSR. Rather than letting CSR managers struggle on their own, CSR implementation should be integrated in the responsibility of managers at all organizational levels. Organizations can use HRM practices and systems to strengthen employee and manager engagement with the CSR endeavor and ultimately produce better CSR outcomes.

Limitations, future research, and conclusion

In this article, we have focused on the daily practices of CSR managers. There are several limitations in our study that constitute directions for future research. Our empirical investigation focuses solely on French companies. This sample may contain some bias related to French culture. Since our study does not investigate how the cultural dimension of the study participants is related to their CSR practices, future research could extend to other countries in order to compare CSR managers across cultural settings. Moreover, our study does not consider other organizational members. This is a relevant limitation because all individual employees have a role to play in CSR dynamics. Future studies could investigate different types of individual actors to explore variance and interactions that influence the CSR arena. Finally, we study how CSR managers act and interact to implement CSR on the ground, but we did not explore how they feel and experience. Studying the emotions of individuals and how emotions influence their behavioral actions in a CSR context is an important future research direction. Indeed, emotions are an intrinsic part of human experience, and management researchers are increasingly interested in incorporating emotions into the study of organizations (Fineman, 2006).

In conclusion, our study 'inhabits' the literature of symbolic and substantive CSR. It contributes to this literature by showing how CSR managers are symbolic and substantive in implementing CSR programs. It also contributes to the literature on CSR managers by providing a realistic view of how they act and interact as active and contextualized actors in operating CSR. We believe that with these contributions, this study constitutes an important step forward in research on symbolic and substantive CSR and research on CSR managers.

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Table 1: Profile of respondents

Interviewee number	Male/ Female	Age	Role seniority (years)	Industry
1	F	40-50	0-5	Banking
2	M	40-50	5-10	Banking
3	M	50-60	More than 15	Pharmaceutical industry
4	F	50-60	10-15	Retailing
5	M	50-60	0-5	Energy
6	M	30-40	5-10	Construction
7	F	30-40	0-5	Catering
8	F	30-40	0-5	Construction
9	M	30-40	0-5	Hospitality
10	M	30-40	More than 15	Energy
11	M	30-40	10-15	Consulting
12	M	40-50	5-10	Construction
13	M	30-40	0-5	Transportation
14	F	40-50	10-15	Education
15	M	30-40	5-10	Banking
16	M	40-50	0-5	Construction
17	M	30-40	5-10	IT services
18	F	30-40	0-5	Defense
19	F	30-40	0-5	Communication
20	M	30-40	More than 15	Agriculture
21	F	40-50	10-15	Communication
22	M	30-40	0-5	IT services
23	M	40-50	0-5	IT services
24	M	50-60	5-10	Consulting
25	M	40-50	More than 15	Consulting
26	F	30-40	0-5	Cosmetic industry
27	M	30-40	0-5	Water utilities
28	F	20-30	0-5	Fashion
29	M	40-50	0-5	Hospitality
30	F	30-40	0-5	Medias
31	M	40-50	5-10	Luxury
32	F	20-30	0-5	IT services
33	M	30-40	0-5	Jewelry
34	M	40-50	More than 15	Consulting
35	F	30-40	0-5	Consulting

Table 2: Data structure

First-order codes	Second-order themes	Aggregate theoretical categories
<ul style="list-style-type: none"> • Accept the CSR orientation of external stakeholders to maintain business • Put aside CSR requirement because of internal stakeholders' commitment to profit making activities 	<p>Put core activities before CSR implementation</p>	<p>Pragmatic implementation of CSR program</p>
<ul style="list-style-type: none"> • Undertake CSR actions that are convenient • Mobilize external stakeholders to create an image of a CSR-committed company 	<p>Deliberately avoiding real implementation of CSR</p>	
<ul style="list-style-type: none"> • Develop a plan and criteria to monitor CSR implementation in the organization • Integrate CSR into existing organizational practices • Take concrete actions to implement CSR programs in the organization • Assist external stakeholders to implement CSR programs 	<p>Managing CSR program implementation</p>	<p>Dedicated implementation of CSR program</p>
<ul style="list-style-type: none"> • Call on an independent organization to evaluate CSR implementation of external stakeholders • Call on an independent organization to evaluate CSR implementation in the organization • Inform internal and external stakeholders of achievements in CSR implementation 	<p>Following up CSR program implementation</p>	

- Leverage informal relationships with internal stakeholders and informal initiatives to make progress in CSR implementation
- Force CSR implementation on internal and external stakeholders
- Give encouragement to internal and external stakeholders during the implementation process

Managing relationships with internal and external stakeholders during CSR program implementation

-
- Communicate to stakeholders about the company's CSR program
 - Explain about CSR to stakeholders
 - Convince stakeholders of the benefits of engaging in CSR

Promoting CSR awareness and understanding among internal and external stakeholders

Creating a CSR-friendly culture internally and externally

- Encourage participative management in CSR programs
 - Secure top management support for CSR
-

Building support for CSR in the organization