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How Companies Restrain Means–Ends Decoupling: A Comparative Case Study of CSR Implementation

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ABSTRACT   We use the concept of means–ends decoupling to examine why companies continue to be major contributors to environmental and social problems despite committing increasingly to corporate social responsibility (CSR). Specifically, we ask: How do companies restrain (versus fail to restrain) means–ends decoupling? We answer this question through a comparative case study of four multinational companies with different levels of means–ends decoupling. Based on interviews and secondary data, we inductively identify two distinct approaches to CSR implementation: experimental vs. consistency-oriented CSR implementation. Experimental CSR implementation means that companies (1) produce CSR knowledge about what is happening in specific CSR contexts and use this knowledge to (2) adapt CSR practices to local circumstances – an interplay that restrains means–ends decoupling. Consistency-oriented CSR implementation lacks this interplay between knowledge production and practice adaptation, which fosters means–ends decoupling. Our model of experimental versus consistency-oriented CSR implementation advances two streams of research. First, we advance research on means–ends decoupling by highlighting the importance of experimentation for restraining means–ends decoupling. Second, we advance research on the impact of CSR activities by questioning the widespread assumption that consistency should be at the heart of CSR implementation.

Keywords: corporate social responsibility, organisational decoupling, qualitative research, Means–ends decoupling, comparative case study, institutional theory

INTRODUCTION

Despite an increasing commitment to corporate social responsibility (CSR), companies are still major contributors to environmental and societal problems (de Bakker et al., 2020).

Understanding this discrepancy requires that researchers move from analysing whether companies implement CSR activities to understanding how these CSR activities impact the environment and society (Barnett et al., 2020; Wickert, 2021; Wickert and Risi, 2019). The concept of means–ends decoupling (Bromley and Powell, 2012; Wijen, 2014) is ideally suited to advance CSR research in this direction. Means–ends decoupling refers to cases in which companies integrate formal policies into organizational practices (means), but these practices fail to realize the intended environmental and social goals (ends). For example, Nestlé made substantive efforts to implement a monitoring and remediation system to address child labour in their supply chain (including local training, etc.). Yet these efforts failed to substantially reduce child labour on cocoa farms even many years after the integration of the system (Fair Labor Association, 2022). Reducing such gaps requires further research into how companies can restrain means–ends decoupling.

Research on how companies restrain means–ends decoupling mostly focuses on the field level. At the field level, research emphasizes that means–ends decoupling is less likely when fields exert less compliance pressure on companies, as this gives companies leeway to implement CSR practices in a way that helps companies achieve the intended ends (Schembera et al., 2023; Wijen, 2014). At the company level, research has paid less attention to how companies restrain means–ends decoupling and focused instead on why decoupling persists (Bromley et al., 2012; Dick, 2015; Stål and Corvellec, 2022). For example, Palermo et al. (2017, p. 178) argue that risk cultures in financial sector organizations can work as 'a pure form of means–ends decoupling'. Only a few papers have analysed how companies restrain means–ends decoupling (Dick and Coule, 2020; Olsen et al., 2022). Yet, by focusing on the influence of isolated organizational factors, they do not capture the complex interplay between organizational factors that likely shape means–ends decoupling within companies. Our paper advances research on the environmental and social impact of CSR activities by asking: *How do companies restrain (*versus *fail to restrain) means–ends decoupling?*

We answer this question through a comparative case study (Eisenhardt, 1989) of four multinational companies with different levels of means–ends decoupling. Two companies, which we call SouthMining and WaterCo, had low levels of means–ends decoupling, whereas the other two companies, NorthMining and TobaCo, had high levels of means–ends decoupling. By inductively analysing 81 interviews and 70 secondary data sources, we identified clear differences in how these companies implemented CSR that help explain why two companies restrained means–ends decoupling while the other two failed to do so.

Our inductive analysis leads us to develop a model of how experimental CSR implementation restrains means–ends decoupling while consistency-oriented CSR implementation fails to do so. SouthMining and WaterCo adopted an experimental approach to CSR implementation. They produced CSR knowledge about what was happening in specific CSR contexts and used this knowledge to adapt CSR practices to local circumstances. By creating a close connection between knowledge production and practice adaptation, the companies produced and used the knowledge that allowed them to restrain means–ends decoupling. In contrast, NorthMining and TobaCo pursued consistency-oriented CSR implementation and focused on integrating CSR information across the company and using this knowledge to standardize CSR practices across the company. The lack of interplay between knowledge production and practice adaptation helps explain why NorthMining and TobaCo failed

to restrain means–ends decoupling. Our model also identifies enabling conditions for experimental CSR implementation (i.e., broad mobilization for CSR and a confident business case for CSR) and consistency-oriented CSR implementation (i.e., narrow mobilization for CSR and a defensive business case for CSR).

Our paper contributes to two literatures. First, we advance research on means–ends decoupling (e.g., Schembera et al., 2023) by highlighting the importance of experimentation for restraining means–ends decoupling. Our model reveals that restraining means–ends decoupling constitutes a problem of knowledge production. Although 'rational' forms of control (incentives, etc.) may restrain policy–practice decoupling, more 'normative' forms of control (culture, etc.) may be needed to foster the context-specific knowledge production and practice adaptation that restrains means–ends decoupling (Barley and Kunda, 1992, p. 363). By showing that a confident business case for CSR can foster experimental CSR implementation, we furthermore clarify that some ways of relying on a business case undermine CSR (see Hafenbrädl and Waeger, 2017), whereas other ways advance it. Second, we advance research on the impact of CSR activities (e.g., Barnett et al., 2020) by considering the widespread assumption that consistency is essential for CSR implementation (e.g., Asmussen and Fosfuri, 2019). Our findings suggest that while a focus on consistency may help companies dampen some of their worst negative impacts, eliminating negative impacts or even creating a positive impact may require a different and more experimental approach to CSR implementation. Given that experimentation is harder to evaluate for external observers, our paper highlights important limits to the external monitoring of CSR activities.

THEORETICAL BACKGROUND

How Means–Ends Decoupling Helps Assess the Impact of CSR Activities

Today, most companies commit to reducing their carbon emissions, monitoring their supply chains, and engaging in other CSR activities that benefit the environment and society (Doh et al., 2019; KPMG, 2022). Yet, despite these commitments, companies continue to be major contributors to environmental and societal problems (de Bakker et al., 2020; Wiessner et al., 2023), such as climate change (CDP, 2017) or human rights violations (UN Human Rights Office, 2022). CSR researchers increasingly see this discrepancy as a reason to reorient CSR research. While CSR research offers detailed insights into whether and how companies implement CSR, we know less about the impact of these CSR activities (Wickert, 2021; Wickert and Risi, 2019). Barnett et al. (2020, p. 954) criticize that 'the massive CSR literature … still primarily assumes, rather than validates, that the myriad CSR activities that firms undertake generate the positive impacts that they intend'. To advance CSR research, scholars need to pay more attention to the impact of CSR activities.

The concept of means–ends decoupling is ideally suited to advance CSR research in this direction. Bromley and Powell (2012) introduced it by distinguishing it from policy–practice decoupling. Policy–practice decoupling refers to companies adopting formal policies (e.g., a carbon-reduction policy) but failing to integrate them into their daily practices (Jacqueminet and Durand, 2020; Meyer and Rowan, 1977). Bromley and Powell (2012)

argue that increased monitoring and transparency can reduce policy–practice decoupling, whereas restraining means–ends decoupling is much more difficult. Means–ends decoupling refers to cases in which companies integrate formal policies into organizational practices (means), but these practices fail to realize the intended environmental and social goals (ends). For example, means–ends decoupling can occur when companies implement sustainability standards (means), but these efforts fail to improve social and environmental goals (ends) (Wijen, 2014).

In sum, means–ends decoupling helps explain how a situation can emerge in which most companies implement CSR activities (means) and still fail to produce positive effects for the environment and society (ends). Reducing this gap requires further research into how companies can restrain means–ends decoupling.

How Companies Restrain Means–Ends Decoupling

Prior research has mostly examined how field-level dynamics restrain means–ends decoupling. The starting point for this line of research is that external pressure can motivate companies to engage in CSR and shape how they implement it (e.g., Bansal and Roth, 2000; Campbell, 2007). Wijen (2014) posits that means–ends decoupling is less likely when fields exert less compliance pressure on companies, as this gives companies leeway to implement CSR practices in a way that helps companies achieve the intended ends. With this, Wijen (2014, p. 302) highlights a tension between demands that companies implement uniform 'best practices' and the reality that companies often face complex challenges that require context-specific solutions. In line with the insight that less compliance pressure can help companies restrain means–ends decoupling, Schembera et al. (2023, p. 1184) show that restraining means–ends decoupling requires 'open-ended sensemaking processes' in which actors in a field continuously recalibrate which means are appropriate and which ends are realistic.

Restraining means–ends decoupling requires adaptation not only at the field but also at the company level. Bromley and Powell (2012, p. 555) highlight the importance of intra-organizational dynamics by noting that 'micro-level processes within organizations can influence the extent and nature of [means–ends] decoupling'. Yet, intra-organizational research has mainly examined why means–ends decoupling persists rather than how companies restrain it. For example, Bromley et al. (2012) show how certain managerial rationales increase means–ends decoupling in non-profit organizations. Dick (2015) studied the persistence of means–ends decoupling at the UK police services. Palermo et al. (2017, p. 178) show how risk cultures in financial sector organizations can work as 'a pure form of means–ends decoupling'. Stål and Corvellec (2022), in turn, show that means–ends decoupling persists because structural separations diminish managerial perceptions of such decoupling, while temporal separations legitimize it. In sum, research has mostly focused on why means–ends decoupling persists while paying less attention to how companies restrain such decoupling.

Only a few papers analyse how companies restrain means–ends decoupling, and they are limited because they focus on the influence of isolated organizational factors. Dick and Coule (2020) show that charitable organizations are more likely to realize the intended ends when they can discursively justify noncompliance with legitimate but dysfunctional

means. However, by focusing on discursive dynamics, they do not explain how other organizational factors influence means–ends decoupling. Olsen et al. (2022, p. 1542) take a broader approach by quantitatively studying how several organizational factors reduce the likelihood of means–ends decoupling, including the companies' policy quality, policy maturity, and participation in soft law initiatives. Yet, while their paper specifies which organizational factors restrain means–ends decoupling, it does not capture the complex interplay between these factors.

Failing to capture how companies restrain means–ends decoupling is consequential because it means that we neither understand why many companies still harm the environment and society despite their CSR activities nor can provide guidance on how to overcome this situation. This paper therefore investigates how companies restrain (versus fail to restrain) means–ends decoupling.

METHODS

We answer our research question through a comparative case study (Eisenhardt, 1989; Yin, 2018) of four multinational companies with different levels of means–ends decoupling. Our goal is to explain why two companies had low levels of means–ends decoupling whereas the other two had high levels. To do this, we inductively identified differences in how these companies engaged in CSR through an iterative process of going back and forth between empirical and theoretical insights (Corbin and Strauss, 2008).

Sampling and Data Collection

We analyse means–ends decoupling in four multinational companies: two mining companies (SouthMining and NorthMining), a water utility company (WaterCo), and a tobacco company (TobaCo; all company names are pseudonyms). These companies were among the top five companies globally in their respective industries regarding market share at the time of data collection, had at least one of their headquarters in Europe, and were founded in the early 1900s or earlier. SouthMining had 200,000–250,000 employees, WaterCo 10,000–20,000 employees, NorthMining 30,000–40,000 employees, and TobaCo 80,000–100,000 employees. All four companies faced similar pressure to engage in CSR activities but differed significantly in how effective these were. This steered our analysis and theorization toward the concept of means–ends decoupling.

We collected two types of data. First, we conducted 81 semi-structured interviews with managers of the four companies. The interviews were recorded and transcribed and lasted 42 minutes on average. We asked interviewees how they and their companies understood CSR, who was in charge of implementing CSR, what challenges they faced when implementing CSR, how they assessed whether their CSR activities had been successful, and which factors (external and internal) influenced how CSR was implemented in their company. At each company, the contact person who helped us arrange the interviews assessed (on a 5-point scale) the hierarchy level of each interviewee and how relevant the interviewees' role was to CSR. Online Appendix 1

reports the hierarchy level and level of CSR job relevance of each interviewee, showing that we interviewed across all hierarchy levels and levels of CSR job relevance in each company. Online Appendix 1 also shows whether interviewees worked at the headquarters (HQ), in a subsidiary, or at an external advisory company (at TobaCo, we conducted three interviews with external advisors who helped the company set up its CSR reporting and stakeholder engagement).

Second, we collected 70 reports, newspaper articles, and website posts on how companies implemented their CSR activities and what effects this produced (see Online Appendix 1). We used this secondary data to triangulate the interview data with publicly available documents, for example, by searching for documents about events our interviewees had mentioned (e.g., a protest in a specific mine). We used these documents to explore whether there were discrepancies between the views of our company interviewees and external stakeholders.

Data Analysis

We used an inductive cross-case comparison (Eisenhardt, 1989) to explain why companies restrained means–end decoupling or failed to do so. Although our analysis involved a back-and-forth between different steps, for the sake of clarity, we present our analysis in four sequential steps.

Step 1: Assessing the external pressure to which the four companies responded. To ensure that differences in means–ends decoupling were not driven primarily by differences in external pressure, we first analysed to what types of external pressure the four companies responded with their CSR activities. Prior research highlights three types of pressure that can induce companies to engage in CSR: (1) regulatory pressure, (2) societal pressure, and (3) peer pressure (Bansal and Roth, 2000; Campbell, 2007). After importing our data into the software NVivo, we coded which of these pressures interviewees mentioned in response to the question, 'What external factors have most impact on how CSR is implemented in your organization?'. As in all our coding, the first and fourth authors did the coding, with all four authors weighing in when disagreements emerged about the interpretation of the data (Miles and Huberman, 1994, p. 64). Our coding, shown in Table I, documents that all four companies ordered the three types of external pressure in the same way, with regulatory pressure at the top and peer pressure at the bottom. That all four companies responded primarily to regulatory pressure resonates with prior research on how the mining (Boiral and Heras-Saizarbitoria, 2017, p. 410), tobacco (Fooks et al., 2013, p. 283), and water industries (Ryan et al., 2019, p. 261) are highly regulated. Due to this similarity in external pressure, we decided to focus our subsequent analysis on factors other than external pressure.

Step 2: Assessing the level of means–ends decoupling at the four companies. To assess the level of means–ends decoupling at each company, we engaged in open coding of our interview and secondary data to identify CSR initiatives that were comparable in terms of scope and for which we had clear evidence that a company had implemented a CSR practice

Table I. *External pressure on the four case companies*

	SouthMining (22 interviewees)	*WaterCo* (22 interviewees)	*NorthMining* (18 interviewees)	*TobaCo* (18 interviewees)
Regulatory pressure	15	11	11	9
Societal pressure	9	10	6	7
Peer pressure	5	3	3	0

Note: Numbers represent how many interviewees highlighted specific pressures in response to the question, 'What external factors have most impact on how CSR is implemented in your organization?' (multiple answers possible). The number of interviewees in the first row (80) is lower than the total number of interviews (81) because one interviewee was not asked this question.

(e.g., partnering with a local community). We then analysed whether (1) managers and (2) beneficiaries perceived that the CSR initiative had realized the intended outcome (e.g., benefitting the community). We coded perceptions of managers based on our interview data and, in a few cases, on our secondary data. We coded perceptions of beneficiaries who were supposed to benefit from the intended outcomes (e.g., local communities) based on statements in the secondary data from the beneficiaries themselves (e.g., local community members cited in newspapers), statements in the secondary data from actors who made statements on behalf of beneficiaries (e.g., NGOs), or interview evidence in which managers explained how beneficiaries perceived the company's CSR activities. When citing publicly available data, we protected the anonymity of the case companies by only quoting key verbs or concepts from sentences (while paraphrasing the rest of the sentences) and by modifying numbers by adding or subtracting up to 10 per cent.

Across the four companies, we identified 13 CSR initiatives for which we could assess the level of means–ends decoupling. We labelled the level of means–ends decoupling as 'High' when managers and beneficiaries agreed that the intended outcome had not been achieved and as 'Low' when they agreed it had been achieved. For three CSR initiatives, managers saw the intended outcome as realized, while beneficiaries did not. Based on prior research on how an 'optimistic bias' may distort managerial perceptions of their CSR initiatives (Delmas and Burbano, 2011, p. 75) and our in-depth understanding of the companies, we gave more weight to beneficiary perceptions and classified the level of means–ends decoupling for these CSR initiatives as 'High (based on beneficiaries).' Our analysis shows that low levels of means–ends decoupling prevailed at SouthMining and WaterCo, whereas high levels of means–ends were more common at NorthMining and TobaCo.

Step 3: Identifying how each company restrained or failed to restrain means–ends decoupling. We then engaged in open coding to inductively identify factors that help explain why two companies restrained means–end decoupling while the other two failed to do so. We first analysed each case on its own, using a grounded theory approach (see Eisenhardt, 1989). Specifically, we started with open coding within each case and then moved to more abstract and theoretically informed categories (Corbin and Strauss, 2008; Glaser and Strauss, 1967). This analysis led us to inductively identify four organizational factors that explain why the companies either restrained or failed to restrain means–end decoupling.

Our coding revealed critical differences in how each company produced CSR knowledge and adapted its CSR practices. Regarding CSR knowledge, after our open coding sensitized us to the importance of knowledge production, we systematically coded who was involved in producing CSR-related knowledge within each company and to what degree each company centralized its CSR knowledge. By going back and forth between these emerging insights and prior research on how organizations manage knowledge (e.g., Barley et al., 2018), we distinguish companies that (1) produce differentiated CSR knowledge (SouthMining and WaterCo) and (2) produce integrated CSR knowledge (NorthMining and TobaCo). Our open coding also sensitized us to how each company adapted its CSR practices. This led us to systematically code who was involved in adapting CSR practices and what influenced practice adaptation. Reflecting on these emerging insights in light of prior research on practice adaptation (e.g., Ansari et al., 2010) led us to distinguish between companies that (1) adapt practices to local circumstances (SouthMining and WaterCo) and (2) make practices consistent within the company (NorthMining and TobaCo).

We also identified two broader differences in how each company approached CSR. On the one hand, our open coding sensitized us to how each company involved different people in its CSR implementation. For each company, we systematically coded how many interviewees mentioned that functional departments and lower-level managers play a critical role in CSR implementation. This coding led us to distinguish between (1) broad mobilization for CSR (SouthMining and WaterCo) and (2) narrow mobilization for CSR (NorthMining and TobaCo). On the other hand, our open coding suggested that the companies related to the business case for CSR in different ways, which led us to systematically code how many interviewees expressed the belief that CSR increases profitability and/or mitigates risks. We theorized the resulting pattern by distinguishing between (1) a confident business case for CSR (SouthMining and WaterCo) and (2) a defensive business case for CSR (NorthMining and TobaCo).

Step 4: Analysing and theorizing the interplay between organizational factors. After having identified four organizational factors that help explain why SouthMining and WaterCo restrained means–end decoupling, whereas NorthMining and TobaCo failed to do so, we analysed and theorized the interplay between these organizational factors. We found that at SouthMining and WaterCo, the production of differentiated CSR knowledge reinforced the adaptation of CSR practices to local circumstances and vice versa. By going back and forth between this emerging insight and prior research on how organizations engage in experimentation (e.g., Cartel et al., 2019; Ferraro et al., 2015; Marti and Gond, 2018), we theorized this interplay as experimental CSR implementation. Experimental CSR implementation was reinforced by a confident business case for CSR and a broad mobilization for CSR. In contrast, at NorthMining and TobaCo, knowledge production did not inform practice adaptation, which meant that CSR practices were implemented consistently but with little regard to their effects. We describe this approach as consistency-oriented CSR implementation, which resonates with research emphasizing the importance of consistency in CSR

implementation (e.g., Jacqueminet, 2020). Consistency-oriented CSR implementation was reinforced by a defensive business case for CSR and a narrow mobilization for CSR.

FINDINGS

We develop a model of how two approaches to CSR implementation, which we call experimental vs. consistency-oriented CSR implementation, restrain or fail to restrain means–ends decoupling. Our model focuses on the interplay between how companies produce CSR knowledge and how they adapt their CSR practices (see Figure 1). Experimental CSR implementation prevailed at SouthMining and WaterCo and explains how these companies restrained means–ends decoupling – by producing differentiated CSR knowledge and using it to tailor their CSR practices to local circumstances. This approach to CSR implementation was reinforced by a confident business case for CSR and broad mobilization for CSR. In contrast, NorthMining and TobaCo exerted consistency-oriented CSR implementation in which knowledge production did not inform practice adaptation. Consistency-oriented CSR implementation was reinforced by a defensive business case for CSR and narrow mobilization for CSR and failed to restrain means–ends decoupling at NorthMining and TobaCo. In what follows, we explain how each approach to CSR implementation restrained or failed to restrain means–ends decoupling.

How Experimental CSR Implementation Restrains Means–Ends Decoupling

Our explanation of experimental CSR implementation has five elements, as represented by the five labels in the top half of Figure 1. To illuminate broader differences in how the companies approached CSR, we first document that SouthMining and WaterCo had (1) a broad mobilization for CSR and (2) a confident business case for CSR. Getting to the core of our model, we present how SouthMining and WaterCo (3) produced differentiated CSR knowledge about what was happening in specific CSR contexts and (4) adapted CSR practices to local circumstances. We finally show how this interplay between knowledge production and practice adaptation (5) restrained means–end decoupling.

Broad mobilization for CSR. SouthMining and WaterCo both mobilized broadly for CSR, which means that in addition to the CSR department, functional departments and lower-level managers played a critical role in CSR implementation. Table II documents that interviewees at SouthMining and WaterCo were more likely to mention that functional departments and lower-level managers played a critical role in CSR implementation than interviewees at NorthMining and TobaCo.

At SouthMining, CSR implementation was not the sole responsibility of the CSR team. Various functional departments and lower-level managers also played a critical role in implementation. As an Environment, Health, and Safety Manager noted:
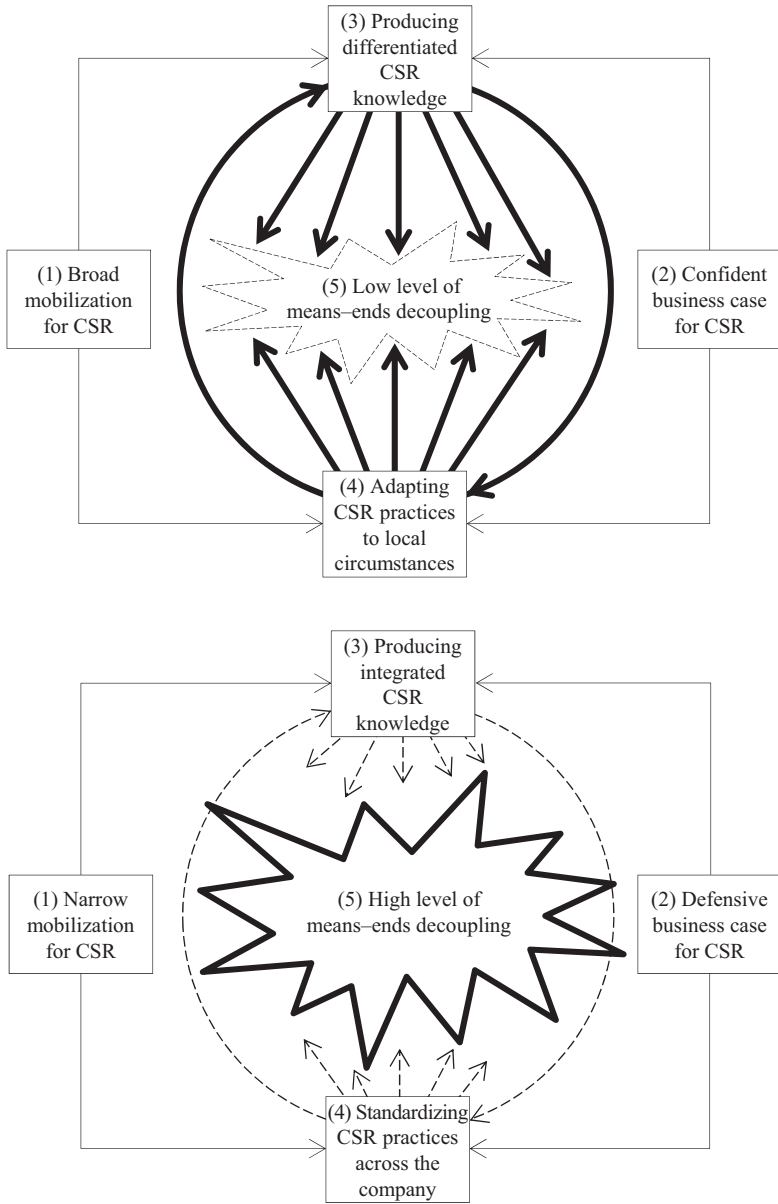
Figure 1. A model of experimental CSR implementation (top half) versus consistency-oriented CSR implementation (bottom half)

Our sort of Sustainable Development forum encompasses the technical director, myself, marketing, human resources, internal audit, so it is a fairly broad group of people because the issues are broad. (Interview)

Table II. *Broad vs. narrow mobilization for CSR*

	SouthMining	*WaterCo*	*NorthMining*	*TobaCo*
(1) Functional departments play a critical role in CSR implementation	Mentioned by 12 of 22 interviewees	Mentioned by 9 of 21 interviewees	Mentioned by 6 of 17 interviewees	Mentioned by 3 of 16 interviewees
(2) Lower-level managers play a critical role in CSR implementation	Mentioned by 8 of 22 interviewees	Mentioned by 5 of 22 interviewees	Mentioned by 0 of 18 interviewees	Mentioned by 1 of 18 interviewees
Overall interpretation	SouthMining and WaterCo had a **broad mobilization for CSR** in which (1) functional departments and (2) lower-level managers played a critical role in CSR implementation		NorthMining and TobaCo had a **narrow mobilization for CSR** in which (1) functional departments and (2) lower-level managers played a less critical role in CSR implementation	

Note: For (1), we coded whether interviewees mentioned functional departments in response to the question 'Who is in charge of CSR implementation?'. For (2), we coded whether interviewees particularly highlighted lower-level managers in response to the question 'How did the CSR implementation process originate for your organization?' and/or particularly highlighted lower-level managers in their specific company in response to the more general question of 'Do you believe that the initiation of CSR always comes from the top or can CSR be initiated bottom-up?'. The number of interviewees in the second row (76) and third row (80) is lower than the total number of interviews (81) because a few interviewees were not asked these questions.

Local employees, including local management, played a critical role in CSR implementation at SouthMining. The Head of Central Finance observed that local managers 'will typically initiate these things [CSR activities]' because they 'have got friends in the community' and 'clearly see the benefit' (Interview).

Similarly, at WaterCo, CSR implementation was led by the CSR department, but various functional departments and lower-level managers provided critical input for CSR implementation. As the CSR Director mentioned, 'every department has CSR responsibilities' (Interview). Many WaterCo interviewees said that local management was critical in CSR implementation. The Environmental Assessment Manager noted that:

> some of the projects that I think we have done and which may well be put under the CSR banner now, but you know, few years ago, CSR was unknown, and probably originated from bottom-up. (Interview)

Confident business case for CSR. Managers at SouthMining and WaterCo were particularly likely to emphasize how CSR directly increases profitability, which we describe as a confident business case for CSR. A confident business case means that managers took for granted that CSR would eventually be profitable, potentially in unforeseen ways, without having to show how CSR adds to profitability in the short term. Table III documents this pattern: its second row shows that, without being explicitly asked, about a quarter of

Table III. *Confident vs. defensive business case for CSR*

	SouthMining (23 interviewees)	WaterCo (22 interviewees)	NorthMining (18 interviewees)	TobaCo (18 interviewees)
(1) Belief that CSR increases profitability	7	5	0	0
(2) Belief that CSR mitigates risks	2	2	10	7
Overall interpretation	SouthMining and WaterCo had a **confident business case for CSR** in which (1) beliefs that CSR increases profitability were more widespread than (2) beliefs that CSR mitigates risks		NorthMining and TobaCo had a **defensive business case for CSR** in which (1) beliefs that CSR increases profitability were less widespread than (2) beliefs that CSR mitigates risks	

Note: Numbers represent how many interviewees, without being explicitly asked, expressed the belief that CSR increases profitability and/or mitigates risks.

interviewees at SouthMining and WaterCo mentioned that CSR increases profitability, while no interviewees did so at NorthMining and TobaCo.

At SouthMining, many managers were convinced that CSR activities contributed to the long-term financial well-being of the company. For example, the Head of Insurance claimed that CSR would 'not only cut the cost, the human cost and the damage to the environment issues, but we actually make an even more profitable organization' (Interview). Similarly, an Environmental Manager at one of its African branches stated that the company's purpose was to 'make profits for shareholders and do it in a way that will be everlasting and beneficial and safe on the communities that we assist' (Interview).

At WaterCo, many managers expressed the belief that the interests of communities were closely aligned with the company's financial interests. For example, the Head of Environment Quality and Sustainability claimed that CSR had a 'commercial advantage' (Interview). Similarly, a Senior Project Manager stated that 'CSR has a business benefit because it's about embedding us within the community' (Interview). The confident business case also meant that WaterCo went beyond what was a 'regulatory thing' because 'the bigger picture is that we should be doing this anyway whether or not there is an environment[al] agency' (Interview, Education Program Coordinator).

Producing differentiated CSR knowledge. The first core part of experimental CSR implementation is that SouthMining and WaterCo produced differentiated CSR knowledge, which meant that the different parts of the companies focused on producing context-specific and localized knowledge about CSR. Producing differentiated CSR knowledge had two aspects. The first aspect, which was reinforced by their broad mobilization for CSR, was that local managers played a key role in how SouthMining and WaterCo produced CSR knowledge. The second aspect, which was reinforced by

their confident business case for CSR, was that the centralization of CSR knowledge in the two companies was limited. The confident business case for CSR made these companies less concerned about centralizing CSR knowledge so that it could be used to convince shareholders and the media. Table IV provides additional quotes for each aspect.

SouthMining focused on producing differentiated CSR knowledge. As a first aspect, local managers played a key role in producing CSR knowledge. For example, an Executive Vice President of External Affairs noted that the company 'tries to get people to understand the dynamics of the communities around them' and 'how the mine interacts with them' (Interview). Due to SouthMining's broad mobilization for CSR, many local managers were involved in knowledge production, leading to different perspectives on how to advance CSR in specific contexts, such as when local managers had 'different views' on what 'really is going to be of a particular benefit to employees' (Interview, Head of Central Finance). As a second aspect of producing differentiated CSR knowledge, the centralization of CSR knowledge remained limited within SouthMining. As the Head of Central Finance explained, 'because of that multiplicity of very local initiatives, that I think is why we have realized it may not always pull together as a coherent, well-communicated, consistent policy' (Interview). The limited interest in knowledge centralization was reinforced by SouthMining's confident business case for CSR, which made the company move beyond a 'very narrow perspective' on CSR and instead focus on 'capacity building in terms of skills' (Interview, Head of Internal Audit).

WaterCo also focused on producing differentiated CSR knowledge. As a first aspect, reinforced by WaterCo's broad mobilization for CSR, local managers played a key role in knowledge production. An Education Program Coordinator noted that 'on a very local level, it's the employees who go out in the field and talk to customers, community groups, and that sort of thing, and they are on the front line' (Interview). As a second aspect, the centralization of CSR knowledge was limited at WaterCo. Knowledge exchanges between the CSR team and the project teams implementing CSR projects took place 'after the end of the project to see what's going well and what's not going well' (Interview, CSR Manager), with little consideration for how knowledge could be used to convince shareholders or the media. WaterCo's confident business case limited its interest in centralizing CSR knowledge because the company could 'get pilot projects under way' that are 'groundbreaking' even if no clear business case was apparent yet (Interview, Senior Environmental Adviser).

Adapting CSR practices to local circumstances. The second core part of experimental CSR implementation was that SouthMining and WaterCo adapted CSR practices to local circumstances. This had two aspects. The first aspect, which was reinforced by their broad mobilization for CSR, was that local managers played a key role in adapting CSR practices. The second aspect, which was reinforced by how a confident business case for CSR reduced pressure to be consistent, was that local circumstances shaped CSR practices in important ways at SouthMining and WaterCo. Table V provides additional quotes for these aspects.

Table V. *Adapting vs. standardizing CSR practices*

	SouthMining	WaterCo	NorthMining	TobaCo
(1) Key actors who shape CSR practices	**Local managers:** 'there is fairly little control at the corporate center, and we empower our businesses and operations to run themselves responsibilities given to local management'. (Interview, Head of Insurance)	**Local managers:** 'people who work for water companies, they are very community-focused. So, a lot of the volunteering community investment is actually driven by our employees. It's something that is instinctively developed from the kind of people who work for a company very community-focused, very service-focused'. (Interview, Senior Project Manager)	**Top managers:** 'I think the way we try to communicate is very clear; simple statement of business practice, which is then developed in evermore sophisticated detailed ways on how employees around the group should operate with the sort of commitments that NorthMining has made'. (Interview, Head of Investor Relations)	**Top managers:** '[initiation of CSR] was from the top because that was the only way to move forward. You have to understand that something, this kind of effort, required a sort of different culture on how to do things. There are a lot of people low in the organization that may have seen the need for that long time, but, you know, were unable to instigate anything. So, the instigation was clearly from the top, to make the commitment'. (Interview, Head of Environment, Health, and Safety)
(2) Key factors that shape CSR practices	**Local circumstances:** 'we work together with that part related to the local country to identify clearly the local needs, and the local needs, as I mentioned, are associated to education, to training'. (Interview, Internal Audit Manager)	**Local circumstances:** 'I don't think I am going to be saying to a country manager "you need to do this", they know what they need to do – but if I can say "what do you need? How can I help really? I know these models, perhaps we can talk it through" and then start to define thing in terms of their country and start to develop culturally appropriate materials and content and ways of working'. (Interview, Education Program Coordinator)	**Compliance:** 'In certain areas of key risk, health, safety, environment, communities and others, we have standards, guidance documents … We have a standard that our businesses must be ISO 14000 accredited, so that's obviously an audit that comes in as well. We also do corporate audits. We then do risk reviews which are more strategic and forward-looking trying to identify the risk in the business'. (Interview, Principal Adviser of Group Assurance)	**Compliance:** 'So, the operations guys … need to ensure that the prescribed programs [for responsible business principles] are put in place, and the idea to be successful is to drive it through the organization, so that it becomes part of everybody's KRA, Key Results Area, and KJO, Key Job Objective'. (Interview, Corporate Social Reporting Manager)
Overall interpretation	SouthMining and WaterCo focused on **adapting CSR practices to local circumstances** as (1) local managers and (2) local circumstances played key roles in shaping CSR practices		SouthMining and WaterCo focused on **standardizing CSR practices consistent across the company** as (1) top managers and (2) compliance played key roles in shaping CSR practices	

SouthMining often adapted CSR practices to local circumstances. As a first aspect, local managers were the key actors who adapted CSR practices. For example, an Internal Audit Manager expressed, 'I am impressed how the local people adapted to take a business that had very middle [CSR] standards previously and grow them up to very high standards' (Interview). SouthMining's broad mobilization for CSR allowed many local managers to become involved in practice adaptation because 'our local communities' were the level at which managers could 'identify the appropriate issues' (Interview, Environmental Manager). As a second aspect, SouthMining adapted CSR practices to local circumstances, as suggested by a factory manager who stated that the 'organization is very open and allows local managers to undertake initiatives' (Interview). The willingness to adapt CSR practices was reinforced through SouthMining's confident business case for CSR, which fostered a belief that different approaches to CSR could add to the bottom line of the company and led employees to emphasize that 'one set of rules won't fit another set of circumstances' (Interview, Head of Central Finance).

WaterCo also often adapted CSR practices to local circumstances. As a first aspect, local managers were key actors in adapting CSR practices. An International CSR Manager explained that 'we cannot have one sort of solution for all places; it is very much based on where we operate and what the local issues are' (Interview). Practice adaptations were reinforced through WaterCo's broad mobilization for CSR, which allowed many local managers to experiment with CSR practices. The Head of Public Affairs noted: 'I think locally, yes, … there is a lot of very good localized projects' (Interview). As a second aspect, local circumstances shaped CSR practices. As an Environmental Assessment Manager at WaterCo indicated, 'we are focusing very much on community needs and environmental needs and where there is a particular issue that people have highlighted as a real concern' (Interview). WaterCo's confident business case for CSR fostered practice adaptations by allowing employees to experiment with CSR practices without having to show how this adds immediately to the company's bottom line. For example, the CEO of WaterCo exemplified the importance of adapting policies to local circumstances when explaining that 'we ought to have a sensible energy policy and an indigenous energy policy as well', and later added that taking care of the concerns of indigenous people would help increase profitability in the long-term (Interview).

Low level of means–ends decoupling. Experimental CSR implementation created a close connection between knowledge production and practice adaptation. On the one hand, producing differentiated CSR knowledge fostered the adaptation of CSR practices. For example, the CSR Director of WaterCo explained that 'there are … regional differences to what you can do and … what you can't do and being responsible means different things to different places – so there has to be some flexibility and they [i.e., local sites] produce their own regional policies' (Interview). On the other hand, adapting CSR practices spurred the production of differentiated CSR knowledge. For example, SouthMining adapted its practices by 'making [available] a fairly wide spread of ART, antiretroviral treatment drugs, for AIDS to employees in [African country]' (Interview, Head of Central Finance), which then spurred its production of CSR knowledge by resulting in 'indices of interim rates [on the adoption of

these treatments] within the operations that are monitored very closely' (Interview, Corporate Finance Executive). Through this interplay between knowledge production and practice adaptation, SouthMining and WaterCo mostly restrained means–ends decoupling.

Table VI provides an overview of the seven CSR initiatives for which we could assess the level of means–ends decoupling at these two companies. Five of the CSR initiatives produced low levels of means–ends decoupling. We show that means–ends decoupling was low because the actors involved in these CSR initiatives – in line with the overall approach of SouthMining and WaterCo – (1) produced detailed knowledge about what was happening in their specific CSR contexts and (2) used this knowledge to adapt CSR practices to local circumstances. In the next two paragraphs, we showcase two of these CSR initiatives ('SouthMining initiative 1' and 'WaterCo initiative 1' in Table VI). We cover the remaining five CSR initiatives in Online Appendix 2. We explain all initiatives along the main columns in Table VI by first presenting the implemented CSR practices and intended outcome, then documenting the outcome of the CSR initiative, and finally explaining the outcome.

SouthMining (see 'SouthMining initiative 1' in Table VI) implemented an HIV/AIDS program (means) to create health benefits for local communities (end). The company did this because it saw 'an alignment of interest between our benefit and also the communities' wider benefit' (Interview, Corporate Finance Executive). In terms of outcome, this CSR initiative succeeded in restraining means–ends decoupling, as indicated by positive managerial and beneficiary perceptions of the outcomes. The Divisional Manager of Sustainable Development noted that with this initiative, 'we extend the quality of their lives' (Interview). Similarly, an industry report acknowledged that SouthMining was the first mining company in a particular region to administer treatment to HIV-infected employees; within three years of the program, 86 per cent of its HIV-positive employees had 'voluntarily' registered, with nearly half of them already starting therapy (Secondary data). These efforts brought recognition and awards for SouthMining. What explains this outcome is that the actors involved in this specific CSR initiative, in line with the overall approach of SouthMining, succeeded in (1) producing differentiated CSR knowledge and (2) adapting CSR practices to local circumstances. Producing differentiated CSR knowledge was possible because the initiative involved a lot of 'consultation with the community' (Interview, HR Manager). Adapting CSR practices, in turn, happened because this CSR initiative involved a 'process of successfully responding' to local concerns (Interview, Head of Central Finance).

WaterCo (see 'WaterCo initiative 1' in Table VI) ran community programs (means) with 'a team of community liaison officers' to 'coordinate the activities that were already happening and support those activities as much as possible' (Interview, Divisional HR Director). The intended end was to minimize impact and disruption to them [i.e., local communities)' (Interview, CSR Manager). In terms of outcome, this CSR initiative restrained means–ends decoupling, as shown by positive managerial and beneficiary perceptions of the realized outcomes. For example, a Government and Community Affairs Manager explained that 'there is a recognition of all the areas around sort of engagement, community investment' and added that 'I do actually think we are making progress' (Interview). Similarly, beneficiaries had a favourable view of WaterCo's efforts, such

A. Athanasopoulou et al.

Table VI. *Level of means–ends decoupling in 13 CSR initiatives within the four case companies*

CSR initiatives	Implemented CSR practices (means) and intended outcome (ends)	Outcome of the CSR initiative			Explaining the outcome		Overall interpretation
		Managerial perception of realized ends	Beneficiary perception of realized ends	Level of means–ends decoupling	Production of differentiated CSR knowledge within initiative	Adaptation of CSR practices within initiative	
SouthMining initiative 1	Running HIV/AIDS programmes (means) to create health benefits for local communities (ends)	Positive	Positive	Low	Yes	Yes	CSR initiatives in SouthMining had **low levels of means–ends decoupling** (except for SouthMining initiative 4, where the involved actors failed to produce differentiated CSR knowledge)
SouthMining initiative 2	Running biodiversity rehabilitation programs (means) to minimize the impact on local environment (ends)	Positive	Positive	Low	Yes	Yes	
SouthMining initiative 3	Running community programs (means) to creating viable communities (ends)	Positive	Positive	Low	Yes	Yes	
SouthMining initiative 4	Establishing whistle-blowing programme on safety issues (means) to improve workers' safety in mines (ends)	Positive	Negative	High (based on beneficiaries)	No	No data	
WaterCo initiative 1	Running community programs (means) to contribute to local communities and reduce negative impact and disruption (ends)	Positive	Positive	Low	Yes	Yes	CSR initiatives in WaterCo had **low levels of means–ends decoupling** (except for WaterCo initiative 3, where the involved actors failed to produce differentiated CSR knowledge)
WaterCo initiative 2	Forming partnerships with international NGOs (means) to address water and sanitation challenges (ends)	Positive	Positive	Low	No data	Yes	
WaterCo initiative 3	Ensuring water quality through sewage works (means) to produce good quality water and protect the environment (ends)	Negative	Negative	High	No	No	

Table VI. (Continued)

CSR initiatives	Implemented CSR practices (means) and intended outcome (ends)	Outcome of the CSR initiative			Explaining the outcome		Overall interpretation
		Managerial perception of realized ends	Beneficiary perception of realized ends	Level of means–ends decoupling	Production of differentiated CSR knowledge within initiative	Adaptation of CSR practices within initiative	
NorthMining initiative 1	Forming a partnership with local authorities (means) to benefit the local community economically (ends)	Negative	Negative	High	No	No	CSR initiatives in NorthMining had **high levels of means–ends decoupling** (except for NorthMining initiative 3, where the involved actors produced differentiated CSR knowledge and adapted CSR practices)
NorthMining initiative 2	Implementing gender guidelines (means) to advance gender equality in the company (ends)	Negative	Negative	High	No	No data	
NorthMining initiative 3	Providing services to communities (means) to create healthy and stable communities (ends)	Positive	Positive	Low	Yes	No data	
TobaCo initiative 1	Initiating the creation of a foundation (means) to eliminate child labour in tobacco farming (ends)	Negative	Negative	High	No	No	CSR initiatives in TobaCo had **high levels of means–ends decoupling**
TobaCo initiative 2	Providing education to farmers (means) to support them in their environmental management (ends)	Positive	Negative	High (based on beneficiaries)	No data	No	
TobaCo initiative 3	Establishing a biodiversity partnership with an NGO (means) to improve biodiversity (ends)	Positive	Negative	High (based on beneficiaries)	No	No	

Note: For each case company, we cover the first CSR initiative (e.g., SouthMining initiative 1) in the main text and the remaining CSR initiatives in Online Appendix 2. 'No data' in the last two columns means that we did not have enough data to assess how CSR knowledge was produced and how CSR practices were adapted within a specific CSR initiative.

as cleaning a polluted river, as indicated by positive coverage by National Geographic magazine. Our explanation for this outcome is that the actors involved in this CSR initiative, in line with the overall approach of WaterCo, (1) produced differentiated CSR knowledge and (2) adapted CSR practices to local circumstances. That the involved actors produced differentiated CSR knowledge became evident in how the Education Program Coordinator emphasized that WaterCo was 'directly supporting schools and teachers' in various regions based on where local stakeholders deemed 'community investment' was most needed (Interview). Local adaptations to the community programs, in turn, were driven by local employees who saw 'CSR as a much more local issue' (Interview, Divisional HR Director).

We also found two CSR initiatives in SouthMining and WaterCo in which the involved actors failed to restrain means–end decoupling ('SouthMining initiative 4' and 'WaterCo initiative 3' in Table VI). In Online Appendix 2, we provide a detailed account of how the actors involved in these two diverging CSR initiatives failed to produce differentiated CSR knowledge and adapt their CSR practices. This analysis shows that whereas SouthMining and WaterCo had an overall approach to their CSR initiatives that focused on producing differentiated CSR knowledge and adapting CSR practices (as documented in Tables IV and V), the actors involved in some CSR initiatives were less willing and/or able to produce differentiated CSR knowledge and adapt their CSR practices. Considering this local variation, the two diverging CSR initiatives end up supporting our argument that producing differentiated CSR knowledge and adapting CSR practices are of central importance to restrain means–end decoupling.

How Consistency-Oriented CSR Implementation Fails to Restrain Means–Ends Decoupling

Explaining consistency-oriented CSR implementation involves five elements, as represented by the five labels in the bottom half of Figure 1. We first illuminate broader differences in how the companies approached CSR by documenting that NorthMining and TobaCo had (1) a narrow mobilization for CSR and (2) a defensive business case for CSR. As the core of our model, we present how NorthMining and TobaCo (3) produced integrated CSR knowledge and (4) standardized CSR practices across the company. Due to a lack of interplay between knowledge production and practice adaptation, NorthMining and TobaCo (5) failed to restrain means–end decoupling.

Narrow mobilization for CSR. NorthMining and TobaCo mobilized more narrowly for CSR than SouthMining and WaterCo, which meant that functional departments and lower-level managers played less critical roles in CSR implementation. Rows 2 and 3 in Table II show that interviewees at NorthMining and TobaCo were less likely to mention functional departments and lower-level managers as playing a critical role in CSR implementation than interviewees at SouthMining and WaterCo.

At NorthMining, several interviewees mentioned that CSR implementation rested predominantly in the hands of the Sustainable Development team or a dedicated committee on social and environmental accountability. The Managing Director of a

NorthMining subsidiary observed that 'at a corporate level we have general managers of sustainable development and so it flows essentially like any other stream that we have, whether it is safety stream or production stream', suggesting that mainly specialists were driving CSR efforts (Interview). The lower management's role in CSR implementation was more limited, as noted by a Corporate Relations Manager who said:

> I think it sort of comes throughout the organization but needs leadership from the top, it needs leadership to take it forward and of course to ensure that appropriate resources, policies and that sort of things are in place and given weight. (Interview)

At TobaCo, the Corporate and Social Affairs Department led the CSR implementation. The Director of Corporate Affairs emphasized that 'at a shop-floor level, I suppose I am responsible for it, and I would say [the Head of Corporate and Social Affairs] is in charge of it and the [more junior managers in the department] … are really doing the work' (Interview). Most TobaCo interviewees noted that this team was responsible for CSR implementation, with only a few acknowledging the role of functional departments. The Head of Environment, Health, and Safety noted that, '[the Corporate Affairs team] primarily drives the effort' (Interview). TobaCo interviewees also acknowledged that local management played a less critical role in CSR implementation. The Head of Corporate and Social Affairs explained:

> it comes from a level below the board. I don't think it would come right from the very bottom because it would take too long to get up. In some companies there is this kind of culture of ideas flow up and vetoes come down, but fortunately in this company is not like that. (Interview)

Defensive business case for CSR. Managers at NorthMining and TobaCo rarely highlighted the idea that CSR directly increases profitability. Instead, they mainly emphasized that CSR mitigates risks, such as reputation or regulatory risks, which we describe as a defensive business case for CSR. The third row in Table III shows that interviewees at NorthMining and TobaCo were far more likely to believe that CSR mitigates risks than interviewees at SouthMining and WaterCo.

At NorthMining, many managers viewed CSR as a component of risk management. For example, an Environmental Policy Adviser explained that for CSR, 'the primary reason from my point of view is to maintain stability … if you don't do this properly, you may find you can't manage risk effectively' (Interview). Similarly, managers saw CSR as necessary for protecting the company's reputation. A Manager of Future Funds in a Pacific country explained that the company needed CSR 'for our reputation – if we are seen as being strongly committed to the CSR area, then hopefully it will be easier for us to do business as well' (Interview).

At TobaCo, managers portrayed CSR even more explicitly as a way to mitigate risks. A Consumer Affairs Manager claimed that their 'business woke up and learned that if we didn't re-engage with society, it would be very difficult for us to keep the license to

operate' (Interview). A Trade Affairs Manager stated that the company became 'more aware of the repercussions' for its reputation, and thus, 'CSR is taken into account almost every time a decision is made that might reflect the company's reputation' (Interview). Similarly, a Senior Reputation Consultant emphasized CSR was a way to secure 'the acceptance of regulators and other groups' (Interview).

Producing integrated CSR knowledge. As a first core part of consistency-oriented CSR implementation, NorthMining and TobaCo produced integrated CSR knowledge, which is knowledge that aims to be consistent across different parts of a company (see Table IV). Producing integrated CSR knowledge had two aspects. The first aspect, which was reinforced by their narrow mobilization for CSR, was that top managers played a key role in producing CSR knowledge at NorthMining and TobaCo. The second aspect, which was reinforced by their defensive business case for CSR, was that NorthMining and TobaCo focused on centralizing CSR knowledge as part of their efforts to convince shareholders and the media. Table IV provides additional quotes for each aspect.

NorthMining focused on producing integrated CSR knowledge. As a first aspect, top managers played a key role in knowledge production in that they led and gave input to local managers' activities. For instance, an Adviser on International and Government Affairs explained that:

> Every year, they [top managers] go out and they will look at nine different sites and conduct a huge exercise to go through and do different diagnostics to close the gap between those people who are corporate, in the management system, and those people who are actually driving out tracks. (Interview)

NorthMining's narrow mobilization for CSR reinforced the production of integrated CSR knowledge by limiting the number of people involved in CSR knowledge production. As a second aspect, NorthMining focused on centralizing CSR knowledge. The Head of Investor Relations described it as a 'cascade process' (Interview), and a Communications Adviser in External Affairs gave an example of a program that 'has done some fantastic job in helping to reach the lives of the indigenous people' which NorthMining then 'highlighted … through a number of different media around the group' (Interview). The interest in centralizing CSR knowledge was reinforced by NorthMining's defensive business case for CSR, which made managers eager to provide evidence on how CSR activities reduced risks, in line with the idea that 'people [shareholders in particular] respect NorthMining' because it is a 'low risk' company (Interview, Communications General Manager).

TobaCo also focused on producing integrated CSR knowledge. As a first aspect, reinforced by TobaCo's narrow mobilization for CSR, top managers assumed the key role in knowledge production. Following a centralized approach to CSR, committees at the headquarters conducted 'functional reviews', which were a 'key part of translating this overall thing [CSR] into real action' according to a Senior Reputation Consultant at TobaCo (Interview). As a second aspect, TobaCo focused on centralizing CSR knowledge. This centralization was evident in procedures that were 'reviewed

on a regular basis for their relevance and their alignment with emerging things such as business principles – those are then cascaded through the management system' (Interview, Social and Political Affairs Manager). TobaCo's defensive business case for CSR reinforced the centralization of CSR knowledge as it meant that 'bottom-up driving' happened only 'until top management owned the whole principles and delivered them within the business' (Interview, Head of Research and Development Strategy).

Standardizing CSR practices across the company. As a second core part of consistency-oriented CSR implementation, NorthMining and TobaCo standardized CSR practices across the company (see Table V). The first aspect of this, which was reinforced by their narrow mobilization for CSR, was that top managers played a key role in adapting CSR practices. The second aspect of standardizing CSR practices was that compliance was a key driver for CSR practices at NorthMining and TobaCo, which was reinforced by how a defensive business case for CSR increased pressure to be consistent. Table V provides additional quotes for each aspect.

NorthMining focused on standardizing CSR practices. As a first aspect, top management played a key role in adapting CSR practices at subsidiaries, which was reinforced by NorthMining's narrow mobilization for CSR. For example, a Communications General Manager stated, 'I think it is difficult to go bottom-up, that might sound like a mutiny, all the employees sort of protesting to change things, no, it has to come… I think the leadership sets the tone' (Interview). As a second aspect, compliance was the main factor shaping CSR practices. According to a Principal Adviser of Group Assurance, '[w]e then have series of standards and guidance documents, those standards are mandatory, the businesses have to comply with them' (Interview). NorthMining's defensive business case for CSR reinforced the focus on compliance, as compliance was seen as key to reducing risks. In this spirit, an Environmental Policy Adviser rhetorically asked,

> do we require all of our businesses to have environmental program, to meet environmental standards, to have a communities program? Yes, we do, that's a management requirement which we can impose … all of the operations have to address these issues. (Interview)

TobaCo also focused on standardizing CSR practices. As a first aspect, top managers played a key role in adapting CSR practices, which was reinforced by TobaCo's narrow mobilization for CSR. As a Social and Political Affairs Manager described:

> the business principles that we developed through comprehensive across-the-world consultation with managers in the business and through extensive stakeholder engagement last year are cascaded from the Chief Executive all the way down to general managers. (Interview)

As a second aspect, managers emphasized compliance when describing practice implementation. For example, a Social and Political Affairs Manager stated that there 'has been a

very-very rigorous internal review of all strategies, policies and standards to see whether they were indeed aligned with the [company's CSR] framework' (Interview). TobaCo's defensive business case for CSR reinforced managers' attention to compliance, given that compliance could reduce risks. A Consumer Affairs Manager explained how compliance efforts such as internal audits reassured the company regarding 'risks to the business' (Interview).

High level of means–ends decoupling. The consistency-oriented CSR implementation at NorthMining and TobaCo failed to create a close connection between their knowledge production and their practice adaptation. On the one hand, producing integrated CSR knowledge constrained the adaptation of CSR practices by orienting the company toward some company-wide best practices. For example, the Head of Investor Relations at NorthMining stated that 'we seek to really operate the mine in best practice. I mean that will be the key constraint on us' (Interview). On the other hand, standardizing CSR practices constrained the production of differentiated CSR knowledge by focusing knowledge production on what was needed for CSR reporting. A Social and Political Affairs Manager at TobaCo suggested that there was little room for local knowledge production when noting that 'standards and procedures' were 'cascaded to the businesses with communication packages and then rolled down to employees' (Interview). Without a close interplay between knowledge production and practice adaptation, NorthMining and TobaCo neither knew what effects their practices produced nor did they adapt their practices, which meant that these companies mostly failed to restrain means–ends decoupling.

Table VI provides an overview of the six CSR initiatives for which we could assess the level of means–ends decoupling at these two companies. Five of the CSR initiatives produced a high level of means–ends decoupling. We show that means–ends decoupling was high because the actors involved in these CSR initiatives – in line with the overall approach of NorthMining and TobaCo – (1) failed to produce detailed knowledge about what was happening in their specific CSR contexts and (2) failed to adapt CSR practices to local circumstances. In the next two paragraphs, we showcase two of these CSR initiatives ('NorthMining initiative 1' and 'TobaCo initiative 1' in Table VI). The other four CSR initiatives are described in Online Appendix 2.

NorthMining (see 'NorthMining initiative 1' in Table VI) created a partnership with local authorities in a region in a developing country (means) to benefit the local communities economically (ends). According to the Head of Economics, 'we were digging out people's countries, we were potentially affecting their landscapes, their water courses and before we did, we really needed to persuade them that there … was value in it for them' (Interview). In terms of outcome, this partnership did not produce the intended effects because the local authorities were corrupt, and the income they received from taxes was mostly funnelled out of the region rather than supporting local communities. The discontent of local communities about their lack of participation in the profits of 'one of the world's largest' mines led them to occupy the mine. The government intervened by sending troops and many people were killed (Secondary data, newspaper). The Head of Legal Department acknowledged that NorthMining caused 'effectively a civil war' (Interview). What explains this outcome is that the actors involved in this CSR initiative, in line with the overall approach of NorthMining, (1) failed to produce differentiated CSR knowledge and (2) failed to adapt CSR practices to local circumstances. The failure to produce differentiated knowledge about what was

happening in this specific context was reflected by the Head of Legal Department, who noted that NorthMining 'ought to have been a bit cleverer' in how it managed its local affairs, explaining that 'we obeyed all the laws, we paid all the taxes but at the end of the day … all the money from the mine was ending up outside the [region]' (Interview). NorthMining also failed to adapt its CSR practices in the region. The Head of Legal Department also acknowledged that in its interaction with local authorities, NorthMining failed in 'working out with the government [i.e., local authorities] what was going to be a long-term viable [approach]' (Interview).

TobaCo (see 'TobaCo initiative 1' in Table VI) set up a foundation (means) to eliminate child labour in tobacco farming (ends). The foundation was intended to help banish child labour in the tobacco sector, offering children 'an upbringing' with the 'best' life prospects (Secondary data, NGO report). In terms of outcome, this CSR initiative failed to restrain means–ends decoupling, as suggested by negative managerial and beneficiary perceptions of the realized outcomes. While the Head of Marketing Strategy pointed out 'how hard it is' to tackle the problem of child labour (Interview), a research institution criticized the initiative's 'effectiveness', stating that these initiatives only ended up promoting tobacco companies' attempts to manage child labour incidents (Secondary data). What explains this outcome is that the actors involved in this CSR initiative, in line with the overall approach of TobaCo, (1) failed to produce differentiated CSR knowledge and (2) failed to adapt CSR practices to local circumstances. TobaCo failed to produce differentiated knowledge about the effects of this foundation because it focused on 'nominal[ly]' articulating provisions against child labour as defined by the United Nation's International Labor Organization rather than specifying targeted impacts per region (Secondary data, research paper). Similarly, TobaCo failed to adapt the CSR practices of its foundation, undertaking the same 'modest' attempts everywhere, such as building schools (Secondary data, research paper).

We found one CSR initiative in NorthMining in which the involved actors restrained means–end decoupling ('NorthMining initiative 3' in Table VI). Online Appendix 2 shows how the actors involved in this CSR initiative succeeded in producing differentiated CSR knowledge. This analysis shows that while NorthMining's overall approach to its CSR initiatives focused on producing integrated CSR knowledge (as documented in Table IV), the actors involved in this CSR initiative were willing and able to produce differentiated CSR knowledge. By considering this local variation, the diverging CSR initiative ends up supporting our argument that producing differentiated CSR knowledge is key to restraining means–end decoupling.

DISCUSSION

The central insight of our study is that experimental CSR implementation is critical for how companies restrain means–ends decoupling. In this section, we first elaborate on our model to explain why restraining means–ends decoupling constitutes a problem of knowledge production. We then explain how our model contributes to research on means–ends decoupling and to research on the impact of CSR. We finally discuss the limitations of our study and its practical implications.

Restraining Means–Ends Decoupling as a Problem of Knowledge Production

Our model (see Figure 1) shows that companies can restrain means–ends decoupling when they create a close connection between producing differentiated CSR knowledge and adapting CSR practices to local circumstances. This interplay between knowledge production and practice adaptation is at the heart of experimental CSR implementation. In contrast, in consistency-oriented CSR implementation, companies do not establish a strong interplay between their knowledge production and practice adaptation, meaning that they know little about the effects of their practices and do little to adapt their practices. In what follows, we reflect on our inductively derived model in more theoretical terms and explain how each element of our model relates – directly or indirectly – to knowledge production, thereby revealing why restraining means–ends decoupling constitutes a problem of knowledge production.

The 'Producing differentiated CSR knowledge' element in the top half of our model directly relates to knowledge production. Our analysis suggests that to restrain means–ends decoupling, companies must produce knowledge about whether certain ends were realized and whether means must change to realize specific ends. Producing knowledge about what is happening in a specific context is critical because means–ends relationships are often unstable across contexts. Because CSR-related problems vary in terms of scale (Bansal et al., 2018), involved stakeholders (Barnett, 2007), and complexity (Schneider et al., 2017), companies cannot take for granted that if some means help to realize an end in one context, the same means–ends relationship will hold in another context. To ensure that ends are realized, companies must produce knowledge that helps them adapt their means to local circumstances. This insight also explains why the 'Producing integrated CSR knowledge' element in the bottom half of our model is part of an approach that fails to restrain means–ends decoupling, as a focus on integration does not produce insights on what works and does not work locally.

The 'Adapting CSR practices to local circumstances' element in the top half of our model is a critical reinforcer for producing differentiated CSR knowledge. Our analysis suggests that a self-reinforcing loop exists between the production of differentiated CSR knowledge and the adaptation of CSR practices. Differentiated CSR knowledge helps companies adapt their CSR practices and adapted CSR practices, in turn, help companies produce new knowledge about what CSR practices are most likely to produce the intended effects. In contrast, the 'Standardizing CSR practices across the company' element in the bottom half of our model is not part of this self-reinforcing loop, which further explains why consistency-oriented CSR implementation fails to restrain means–ends decoupling.

The 'Broad mobilization for CSR' and 'Confident business case for CSR' elements in the top half of our model are enabling conditions for the production of differentiated CSR knowledge. Broad mobilization matters because it means that companies involve managers with diverse viewpoints in their CSR implementation (see Richard et al., 2007), which fosters the production of differentiated CSR knowledge. A confident business case for CSR, in turn, relieves pressure on managers to show that CSR activities contribute to the bottom line. When managers take profitability for granted, they can explore aspects

of CSR other than its profitability, such as whether means help realize the intended ends. This idea resonates with the insight of Berger and Luckmann (1966) that taking certain things for granted (e.g., that CSR is profitable) creates space to explore new issues (e.g., whether means realize the intended ends). By contrast, the 'Narrow mobilization for CSR' and the 'Defensive business case for CSR' in the bottom half of our model undermine the production of differentiated CSR knowledge by excluding diverse viewpoints from CSR implementation and making managers preoccupied with proving that CSR activities are profitable.

Contribution to Research on Means–Ends Decoupling

Our first contribution is to the emerging stream of research on means–ends decoupling (Olsen et al., 2022; Palermo et al., 2017; Schembera et al., 2023). While we increasingly understand how fields need to change to restrain means–ends decoupling (e.g., Schembera et al., 2023; Wijen, 2014), the changes needed to restrain this in companies remain underexplored. Our key insight is that experimental CSR implementation restrains means–ends decoupling. By studying how the interplay between four organizational factors restrains or fails to restrain means–ends decoupling, we move beyond prior research, which has studied the influence of isolated organizational factors on means–ends decoupling without analysing their complex interplay.

Our idea of experimental CSR implementation has important implications for how companies control their CSR activities if they want to restrain means–ends decoupling. To control CSR activities, companies can use either 'rational' forms of control (incentivizing, monitoring, etc.) or 'normative' forms of control that win 'the hearts and minds of the workforce' (Barley and Kunda, 1992, p. 364). Our model suggests that although rational forms of control may be able to restrain policy–practice decoupling, they will be less effective in restraining means–ends decoupling because experimental CSR implementation requires local variation by employees who make independent decisions (see Cartel et al., 2019). To induce employees to engage in experimental CSR implementation, companies must use normative forms of control to highlight organizational values and expectations without directly enforcing them (Anteby, 2013; Risi et al., 2023a).

Part of what companies need to foster among their employees is a confident business case for CSR. Importantly, the confident business case for CSR we uncovered differs from prior research on how a fixation on the business case undermines CSR activities (e.g., Basu and Palazzo, 2008). In line with prior research (Hafenbrädl and Waeger, 2017; Wickert, 2021), we expect that managers who are fixated on the business case for CSR are unlikely to explore whether means realize the intended ends, as this concern will often not be directly related to profitability. In contrast, when managers are confident that CSR will eventually be profitable, this creates space for managers to explore whether CSR practices realize the intended ends and to adapt their practices accordingly. With this distinction, we show that research must not only examine whether companies rely on a business case or move beyond it (e.g., Wickert, 2021), but also how companies rely on the business case (taking it for granted vs. being fixated on it), as this produces different behavioural outcomes.

Contribution to Research on the Impact of CSR

Our second contribution is to research on the impact of the CSR activities of companies (Barnett et al., 2020; Margolis and Walsh, 2003; Wickert, 2021). Prior research shows that companies may increase their impact by tailoring the ends of the CSR activities to local contexts (Husted and Allen, 2006; Jamali, 2010). In contrast, when it comes to the means that companies use to realize their CSR-related ends, research on CSR implementation emphasizes consistency as essential for CSR implementation (e.g., Christmann, 2004; Jacqueminet, 2020; Risi et al., 2023b). Asmussen and Fosfuri (2019, p. 912), for example, note that multinational companies 'must ensure that CSR actions and policies are consistently implemented across their network of subsidiaries'. Our paper puts into perspective the widespread assumption that consistency is essential for CSR implementation by highlighting some of its negative effects. Specifically, we show that consistency-oriented CSR implementation fails to restrain means–ends decoupling because it does not establish a close connection between knowledge production and practice adaptation within companies.

Our distinction between consistency-oriented and experimental CSR implementation suggests that companies need to change their approach to CSR when they shift from (1) merely dampening some of their negative environmental and social impacts to (2) fully eliminating these negative impacts or even creating a positive impact. Consistency-oriented CSR implementation may dampen some negative impacts, such as when consistently implemented safety measures reduce pollution accidents within a company. Yet, to fully eliminate these negative impacts or to create a positive impact, a company will need to embark on a more experimental approach to CSR implementation that better considers local circumstances. With this, we illuminate how the 'right' approach to CSR implementation depends on the maturity of a company's CSR efforts, particularly whether it aims to merely dampen some of its negative impacts or move toward creating no negative or even a positive impact.

Our model also highlights important limits to the external monitoring of companies' CSR activities by CSR rating agencies (Crace and Gehman, 2023) or sustainable investors (Marti et al., 2023). While outsider observers may be able to assess how consistent a company's CSR activities are, it is much more difficult to assess from outside whether a company excels in experimenting with CSR activities. Experimental CSR implementation can reduce means–ends decoupling because it produces context-specific knowledge that external evaluations do not have, which suggests that a high level of information asymmetry exists between companies that engage in experimental CSR implementation and their external evaluators. Yet, if the experimental activities that are essential to restrain means–end decoupling are inherently difficult to evaluate from the outside, this raises fundamental concerns about what CSR ratings can tell us about the impact of companies. The external evaluation of CSR should, therefore, not only assess companies' CSR actions (e.g., how consistent these activities are) but also what systems companies have in place to reflect on and potentially adapt their CSR activities (Howard-Grenville, 2021).

Limitations and Directions for Future Research

We highlight three limitations of our study. Each limitation provides opportunities for future research.

A first limitation is that we cannot entirely rule out that external factors have shaped means–ends decoupling in our four case companies. While we document that the four companies responded to similar types of external pressure (see Table I), important differences could exist within each type of external pressure, such as different types of societal pressure (Doh and Guay, 2006). Future research could explore how different constellations of internal and external factors shape means–ends decoupling, focusing on what types of external pressure are conducive to experimental CSR implementation. Here, it matters that experimentation will sometimes produce objectionable CSR practices (say, a local manager tries to economically benefit marginalized groups in ways that portray beneficiaries as helpless). Such local aberrations are more likely to lead to a backlash by NGOs and other civil society proponents, particularly in a social media age, than by regulators. These dynamics may imply that societal pressure is less conducive to experimental CSR implementation than regulatory pressure.

A second limitation is that our data sometimes made it difficult to trace how specific CSR initiatives evolved within companies and how they ended up with high or low levels of means–ends decoupling. By sampling interviewees from different levels of hierarchy and CSR involvement (as shown in Online Appendix 1), we were able to develop an encompassing understanding of how each company approached CSR, including how each company perceived CSR, who was mobilized for CSR, how each company produced knowledge about CSR, and how each company adapted CSR practices. Our approach to data collection, however, meant that interviewees sometimes talked about different CSR initiatives. A complementary data collection approach would have been to follow specific CSR initiatives, which would have produced a less encompassing understanding of CSR in the four case companies but stronger causal evidence on how things unfolded within each CSR initiative.

A third limitation is that our description of the types of CSR knowledge produced in the different companies could have been more granular. The insight that knowledge production played a significant role in restraining means–end decoupling emerged inductively after we had concluded our interviews, which means that our interview questions did not focus specifically on knowledge-related issues. Future research could examine what types of CSR knowledge companies produce, including whether CSR knowledge remains tacit or becomes explicit (Barley et al., 2018), or whether CSR knowledge primarily resides in individual minds, organizational routines, or symbols (Blackler, 1995).

Practical Implications

Our insight that experimental CSR implementation can restrain means–ends decoupling has important practical implications. We draw out implications both for companies that aim to increase their impact and for external actors that evaluate companies' CSR activities.

For companies that aim to increase their environmental and social impact, our study suggests that they need to mobilize for CSR broadly and instil a confident business case for CSR, as these changes foster a more experimental approach to CSR implementation. Companies can mobilize more broadly for CSR by identifying employees across different departments who are motivated to engage with CSR issues. By creating cross-department connections, these employees can support and encourage each other (Wickert et al., 2022). To instil a confident business case for CSR, companies need to communicate clearly that the

company – not the employees – is in charge of proving that CSR pays out in the long run. This will reduce pressure on employees to prove that CSR activities pay out, thereby opening space for employees to explore the impact of CSR activities. Companies can further emphasize that CSR is important regardless of short-term financial performance by linking executive compensation to the realization of environmental and social goals.

For external evaluators, such as CSR rating agencies, NGOs, and sustainable investors, our paper indicates that evaluating a company's current CSR activities will not produce a reliable picture of the impact companies create. External evaluators also need to assess whether companies have the ability to continuously experiment with how they engage in CSR. They can do this by exploring who is involved in producing CSR knowledge and adapting CSR practices. For example, sustainable investors could ask to what extent and how local managers were involved in collecting the information for the company's CSR report. Similarly, in stakeholder dialogues, NGOs could ask who has the authority to adapt local CSR practices. Questions about how companies deal with CSR-related failures and what they learned from these failures can also reveal whether or not companies have developed an experimental approach to CSR implementation.

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