How Do Things Become Strategic?
“Strategifying” Corporate Social Responsibility

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Abstract
How do things become ‘strategic’? Despite the development of strategy as practice studies and the recognized institutional importance of strategy as a social practice, little is known about how strategy boundaries change within organizations. This paper focuses on this gap by conceptualizing ‘strategifying’ – or making something strategic – as a type of institutional work that builds on the institution of strategy to change the boundaries of what is regarded as strategy within organizations. We empirically investigate how corporate social responsibility (CSR) has been turned into strategy at a UK electricity company, EnergyCorp. Our findings reveal the practices that constitute three types of strategifying work – cognitive coupling, relational coupling and material coupling – and show how, together and over time, these types of work changed the boundaries of strategy so that CSR became included in EnergyCorp’s official strategy, became explicitly attended to by strategists and corporate executives, and became inscribed within strategy devices. By disambiguating the notions of strategifying and strategizing, our study introduces new perspectives for analysing the institutional implications of the practice of strategy.

Keywords: Corporate social responsibility – Institutional work – Strategy as practice – Strategifying – Strategizing – Strategy.
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In many situations, strategy is synonymous with ‘important’. If you want something to be taken seriously, label it ‘strategic’. Having an action plan is all well and good, but a ‘strategic’ plan really has an impact! […] Actually, strategy is importance in practice. (Jacobs, 2009, p. 2)

How do things become strategic within organizations? How are the boundaries of strategy shifted as a result? And how do actors cause such shifts to occur? Although even cursory observations suggest that labelling a new notion, discourse or tool as ‘strategic’ within an organization can provide it with executive attention, resources, and legitimacy (Jacobs, 2008; Kornberger and Clegg, 2011) and thus facilitate its acceptance within organizations (Paroutis and Heracleous, 2013; Vaara et al., 2010), little is known about the practices by which the boundaries of what is regarded as strategy are changed within organizations.

To date, strategy as practice research (Golsorkhi et al., 2015) has focused on ‘strategizing,’ defined as the making of strategy by actors – the ‘craft of strategy’ (Mintzberg, 1987). Prior studies have investigated some of the practices that underlie this process (Feldman and Orlikowski, 2011), such as issue-selling (Rouleau and Balogun, 2011). Such studies have also shown that many actors other than executives contribute to strategy-making (Balogun and Johnson, 2004; Balogun et al., 2015) and that strategy has become both an organizational field of its own and an established social practice (Whittington et al., 2003).

However, in focusing on how actors make strategic things (strategizing), prior research has not accounted for the activities that aim to shift the boundaries of what is defined as strategy within organizations – i.e., how actors make things strategic. In this paper, we focus on this blind spot and ask the following question: How do actors make things strategic by shifting the boundaries of what is regarded as strategy within organization?

To address this question, we regard ‘strategy’ as a social institution (Knight and Morgan, 1991; Whittington et al., 2003) and build on the literature on institutional work (Lawrence
and Suddaby, 2006; Lawrence et al., 2009), but we do so at the organizational level. We coin the term ‘strategifying’ to describe the intra-organizational institutional work that aims to change the boundaries of strategy so that a new notion becomes regarded as strategic within an organization, and potentially across multiple other organizational settings.\(^1\)

Although institutional work has most often been used to investigate institutional change at the field level, this concept can help capture how new notions are imported into organizations (Empson et al., 2013; Paroutis and Heracleous, 2013; Vaara and Whittington, 2012) and included within the scope of strategy. Beyond its influence on field-level dynamics (Creed et al., 2010; Rojas, 2010; Smets et al., 2012), institutional work can support strategic changes within organizations. For instance, Jarzabkowski (2008) shows how organizational actors can “either realize existing institutions, enabling their persistence, or act in ways that modify institutions (Orlikowski, 1996)” (p. 623). Her study illustrates the fact that both the institutional and the action realms are intertwined and that strategizing occurs within both realms at the same time.

To investigate how the ‘strategifying work’ of actors shifts the boundaries of strategy within organizations, we conducted a longitudinal case study of a UK utility within which corporate social responsibility (CSR) became included within the scope of strategy. CSR refers to discretionary corporate actions that aim to improve social welfare while enhancing corporations’ relationships with their stakeholders (Barnett, 2007). Although CSR was hardly viewed as important ten years ago (The Economist, 2005), it now represents a growing market segment for mainstream strategy consulting and auditing firms (e.g., Deloitte, KPMG, McKinsey) and has attracted the attention of prominent strategy scholars such as Michael Porter (e.g., Porter and Kramer, 2011). Our findings reveal three types of strategifying work – cognitive coupling, relational coupling and material coupling – and show how they interacted over time in ways that shifted the boundaries of strategy within the organization.
In theorizing the concept of strategifying work and uncovering its effects, our paper offers three contributions to organizational analysis. First, our paper advances strategy as practice studies by identifying a neglected empirical phenomenon – the changing boundaries of strategy within organizations – and introducing the concept of strategifying work to study this phenomenon. Our results show how different types of strategifying work are deployed and interact to transform the boundaries of what is regarded as strategy within organizations. Second, our study clarifies certain neglected institutional micro-foundations of strategy and recognizes that the institutionalized nature of strategy as a social practice partly explains its power within organizations (Clegg and Kornberger, 2015). Thus, we respond to calls to further integrate institutional theory with strategy as practice studies (Smets et al., 2012, 2015a; Suddaby et al., 2013; Vaara and Whittington, 2012). Third, in explaining how CSR has been included in the scope of strategy within an organization, our study sheds light on the neglected micro-level dynamics that explain the changing status of CSR in the eyes of managerial actors. Hence, it contributes to the micro-CSR stream of studies (Aguinis and Glavas, 2012; Gond et al., 2017) and complements prior investigations of the social construction of CSR (Crane, 2000; Humphreys and Brown, 2008) by showing how actors infuse this notion with new meaning through their use of strategifying work.

**Making ‘Things’ Strategic: An Institutional Work Perspective**

*Making strategic things’ and ‘making things strategic’*

According to a practice perspective, strategy is something that people do rather than something that organizations have (Jarzabkowski et al., 2007; Johnson et al., 2003); that is, it is ‘a socially accomplished, situated activity arising from the actions and interactions of multiple levels actors’ (Jarzabkowski, 2005, p. 6). Following Schatzki (2002), practices refer to the myriad of activities that ‘bundle together’ into ‘stabilized’ and ‘recognizable patterns’. However, practices are not “mere descriptions of what people do”, they are also “meaning-
making, identity-forming and order-producing activities” (Nicolini, 2011, p. 602). Strategy as practice research has provided numerous insights into the ‘bottom-up’ dynamics that nurture strategic change (Jarzabkowski and Spee, 2009) and rich accounts of the ‘craft of strategy’ (Whittington and Cailluet, 2008). Building on Mintzberg’s (1987) insights, scholars have analysed strategizing practices, i.e., the practices whereby organizational actors make strategic things.

In so doing, strategy as practice studies have revealed the ‘daily activities’ that middle managers undertake to facilitate strategic change through sense-making and sense-giving (Rouleau and Balogun, 2011) and have clarified the influence of managers’ perceptions of role expectations on their capacity to influence strategy (Mantere, 2008). These studies have also highlighted the political skills involved in strategizing an issue within an organization (Mantere, 2005) and have shown that the process of resourcing for issue-selling is relevant to the study of intra-organizational forms of strategizing (Rouleau, 2005).

Although strategy as practice studies have documented the practices that underlie organizational shifts toward a new strategy, they have not always connected the (micro) practices of strategizing to the broader macro-social institution of strategy (Seidl and Whittington, 2014; Vaara and Whittington, 2012), and they have done little to unpack how actors mobilize the “discourse of strategy” within organizations. As Paroutis and Heracleous (2013) argue: “despite advancements in strategy-as-practice, our understanding of the meanings of strategy as perceived by organizational actors ‘in practice’ is still fairly limited” (p. 936).

In particular, although a few studies recognize the power inherent in ‘strategic’ discourse to advance new business practices (Jacobs, 2008; Kornberger and Clegg, 2011; Vaara, Kleymann, and Seristö, 2004; Vaara et al., 2010), to date, the importance of transforming a notion into strategy by ‘strategifying’ it has not been fully explored. As a result, little is
known about the practices whereby actors ‘make things strategic’ and redefine the boundaries of what is defined as strategy within an organization. In this paper, we focus on these practices and approach strategifying as institutional work (i.e., purposive and effortful work) that aims at changing the boundaries of strategy within an organization by redefining what is included in and excluded from its scope.

**Strategifying as institutional work**

Institutional work has been defined as the ‘purposive actions of individuals and organizations aimed at creating, maintaining and disrupting institutions’ (Lawrence and Suddaby, 2006, p. 215). The concept of institutional work aims at refocusing institutional scholars’ attention on the *purposive, distributed* and *agentic* dimensions of institutional change (Battilana and D’Aunno, 2009; Lawrence et al., 2013). Prior research has highlighted the role of institutional work in contexts as diverse as the management of partnerships among professional firms (Empson et al., 2013), Canadian public schools’ responses to institutional complexity (Bertels and Lawrence, forthcoming), institutional change in private regulatory initiatives (Mena and Suddaby, 2016), the ‘glocalization’ of responsible investing (Gond and Boxenbaum, 2013), the merger of online and traditional news publishing (Raviola and Norbäck, 2013), and the regulative power of socially responsible standards (Slager et al., 2012).

Conceptualizing strategifying as institutional work has the potential to address several limitations of the theorizing of institutional work and strategy as practice. First, although the concept of institutional work aims at capturing the experience of actors (Lawrence et al., 2013), prior institutional work studies have remained ‘detached from *practical* work in its literal meaning as actors’ everyday occupational tasks and activities’ (Smets and Jarzabkowski, 2013, p. 4). For instance, Empson et al. (2013) observe that only one of the empirical studies published in Lawrence et al.’s (2009) book focuses on the institutional work
undertaken by *individuals*. This situation leaves the analysis of how individuals engage in institutional work in their daily activities almost untouched (Battilana and D’Aunno, 2009; Lawrence et al., 2013, p. 1030). Focusing on strategifying activities within an organization also has the potential to illuminate how things become institutionalized within organizations by uncovering how actors’ practices shape both the “action and institutional realms” within organizations (Jarzabkowski, 2008, p. 622). Such an approach could thus enhance the integration of practice theory and institutional work (Suddaby et al., 2013).

Second, prior empirical studies have shown the importance of strategizing to facilitate the adoption of strategy in contexts such as the creation of a new ‘strategy support function’ (Paroutis and Heracleous, 2013) and during airline alliances (Vaara et al., 2004). These studies focus on the *discursive level of analysis* and explain how actors mobilize strategy-focused discourses to enable the adoption of a new strategy, but they do not discuss how the boundaries of strategy are redefined through this process. Furthermore, they do not show how actors use non-discursive elements to alter the boundaries of strategy. The ‘strategifying work’ concept makes it possible to consider these two blind spots, thus advancing current attempts to consider the role of materiality in institutional work (e.g., Raviola and Norbäck, 2013).

Third, prior studies of institutional work tend to separate institutional work across cultural, political or technical dimensions (Perkmann and Spicer, 2008) or focus on one of these dimensions (e.g., Creed et al., 2010 for a cultural focus; Rojas, 2010 for a political focus, Slager et al., 2012 for a technical focus). Because it reflects the multidimensional nature of strategy (Mintzberg, 1987), the concept of *strategifying work* makes it possible to consider the cultural dimension inherent to strategizing (Oliver, 2015; Perkmann and Spicer, 2008; Vaara et al., 2004) while recognizing its interplay with the intra-organizational power dynamics inherent to strategy (Clegg and Kornberger, 2015; Crozier and Friedberg, 1980).
and the technical aspects of strategy-building (e.g., producing evidence to establish a business case). Hence, approaching strategifying as institutional work can further our understanding of how multiple facets of institutional work interact to shift the boundaries of strategy, thus providing a clearer sense of ‘the effort that institutional work demands’ (Lawrence et al., 2013, p. 1029). Accordingly, strategifying work encompasses a set of practices that are both purposive and effortful.

**Research Design, Method and Data**

**Research design: Capturing strategifying work**

To investigate the purposeful practices that shift the boundaries of strategy within organizations, we adopted a case-study approach focused on qualitative data and historical processes (Langley, 1999). Our research design aimed to track how CSR has become strategic in one organization – EnergyCorp – within the UK electricity sector. We sampled this organization because it experienced an important shift in relation to CSR between 2004 and 2011. Exploratory interviews revealed the crucial role of the CSR team. Hence, we ‘zoomed in’ on this team to track its institutional work related to CSR strategizing. To situate the story of CSR strategifying at EnergyCorp in a broader context, we ‘zoomed out’ and tracked the changes in relation to CSR in the UK electricity sector overall.

**Data collection**

Our analysis and findings focused on institutional work by capturing – through an abductive approach – the activities at the *individual* level that form the practices constituting strategifying work. Although ethnography and participant observation have gained currency as data-collection methods for studying practices (e.g., Samra-Fredericks, 2005; Smets et al., 2015b), interviews remain an especially relevant method of capturing the purposive and reflexive nature of practices mobilized by actors (Lamont and Swidler, 2014). Interviews were therefore prioritized in our exploration of strategifying work, together with the ‘material
traces’ of strategifying left within artefacts (Nicolini, 2012, pp. 223-224). Our other sources of data span across the industry and organizational levels and were used to identify and confirm key changes in relation to CSR at both levels (see: Appendix 1).

**Interviews.** One of the primary data sources for this study is a set of 16 semi-structured interviews. We first conducted 9 interviews at EnergyCorp from June to August 2009 with all the key actors involved in the transformation of CSR into strategy: the head of CSR (hereafter Wendy, a pseudonym) and her assistant – the CSR analyst – who was recruited as our ‘key informant’ (Rubin and Rubin, 1995, p. 11). We also interviewed internal corporate actors ‘officially’ in charge of designing and implementing the strategy at various hierarchical levels (e.g., the director of corporate affairs, a senior strategy analyst) as well as an assurance provider who had witnessed this company’s processes of CSR development over the previous three years. The interviewees’ tenure ranged from 18 months (CSR analyst) to 20 years (the director of corporate affairs), with an average of 7 years. To facilitate a critical reflection on the actors’ activities, five of these interviews were conducted outside the ‘iron cage’ of the workplace (Boiral, 2000). The author who collected most of the data on EnergyCorp had held managerial positions in an energy corporation for four years prior to the time of the study and was familiar with the context within which utilities operate.

In the spring of 2012, we conducted a second round of 7 interviews. The head of the CSR team, Wendy, had left the company in August 2011, but agreed to be interviewed again. We conducted an interview with the CSR analyst, who was still there and had been promoted to CSR manager. These interviews confirmed that the change in the status of CSR at EnergyCorp had been maintained. We also interviewed three actors who played important roles in the transformation of CSR into strategy at EnergyCorp (community relations and corporate environment managers, and the corporate responsibility executive). Finally, we interviewed the chief economist of a consumer organization to clarify the trends and relevant
regulations in the UK electricity sector. Our 16 interviews were sufficient to track the
transformation of EnergyCorp’s strategy and to illuminate the diversity of the CSR team’s
practices. We complemented these interviews with secondary data sources about CSR within
EnergyCorp and in the electricity sector.

**Artefacts.** Material artefacts constitute a second source of information for this study.
The CSR team members provided us with the successive PowerPoint presentations that they
used during internal meetings with the executive board, some of the Excel spreadsheets that
they created to define CSR key performance indicators, and several ‘drafts of strategy’ and
podcasts that they developed to communicate CSR issues internally (see: Appendix 1). These
artefacts, which ‘materialize’ actors’ practices, were helpful in controlling for ex-post
rationalization biases and allowed us to ‘zoom-in’ (Nicolini, 2012) on the material
constitution of strategifying practices. Prior research suggests that the process of PowerPoint
presentation development reveals the ‘epistemic machinery’ that underlies strategy-making
(Kaplan, 2011) and that drafts can help capture the temporal dimension of strategy-making
(Giraudeau, 2008). Accordingly, we expected these artefacts to help us capture some facets
of strategifying practices by revealing what is included in or excluded from the scope of
strategy over time and by providing traces of actors’ strategifying work.

**Secondary data.** We complemented this set of data with publicly available secondary
data on EnergyCorp, such as group-level CSR reports (from 2004 to 2011) and the entity’s
(EnergyCorp) CSR reports (from 2001 to 2010), in addition to other materials available
online. We also collected the CSR reports of EnergyCorp’s five main competitors and some
papers on the UK electricity sector (e.g., Simmonds, 2002; DECC, 2010; Hartley, 2006;
Mitchell and Connor, 2004) to better understand this sector’s approach to CSR. Finally, we
collected articles related to CSR published in *Utility Week*, the industry’s professional
publication.
Data analysis

At the first stage of our data-analysis, we relied on the techniques of ‘temporal bracketing’ and ‘narrative analysis’ to make sense of our longitudinal qualitative data and document the key changes related to CSR at both the organizational and industry levels (Langley, 1999). We analysed the CSR reports of the ‘Big 6’ energy companies and our secondary data on the electricity sector to identify the key changes that had occurred in the UK electricity sector in relation to CSR. To capture the strategifying work performed at EnergyCorp, we built a chronology of events, after which we isolated key periods according to a temporal bracketing logic process. We asked actors to validate this chronology. To reveal industry trends in relation to CSR, we also identified the emergence of CSR and changes in the Big 6 CSR reports. We used these elements to build a raw detailed narrative describing the stages of CSR institutionalization at the organization. Table 1 summarizes this narrative by describing the five stages whereby CSR moved from the periphery of EnergyCorp’s strategy to its core.

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INSERT TABLES 1 ABOUT HERE
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At a second stage of data-analysis, we focused on the practices underlying the process by which the boundaries of strategy shifted so that CSR became part of strategy at EnergyCorp – i.e., the actors’ strategifying work. According to Nicolini (2012), the constitution of practice involves the definition of the type of doings and sayings that are considered part of that practice. We therefore focused our analysis on the activities that changed the boundaries of what was seen as part of the practice of strategy by actors. Given that our theoretical analysis was continuously refined throughout the process of data analysis, our analytical strategy at this stage can be best described as abductive (Ketokivi and Mantere, 2013). Following the template proposed by the ‘Gioia method’ (Gioia et al., 2013; Langley and Abdallah, 2011), we first coded inductively and systematically the content of the interviews using NVivo to
identify all the activities related in some way to the purposive goals of changing the
boundaries of strategy. We identified a set of ‘1st order concepts’ (Gioia et al., 2013) that
corresponded to the activities mobilized by actors, such as ‘showing and explaining that
‘doing CSR’ means ‘doing strategy’’, ‘making CSR part of strategy’s ‘official’ definition’ or
‘lobbying internally for budgets to advance CSR’.

To identify how these activities clustered into practices (Nicolini, 2012) and thus to form
our ‘2nd order themes’ (Gioia et al., 2013), we engaged in a process of ‘constant comparison’
between theory and data (Glaser and Strauss, 1967). In line with prior studies of institutional
work (e.g., Empson et al., 2013; Slager et al., 2012), this process was of a more deductive
nature as it relied on pre-existing repertoires of institutional work (e.g., Lawrence and
Suddaby, 2006). We found that some of the purposive activities aimed at turning CSR into
strategy clustered into practices that correspond to existing types of institutional work. For
instance, ‘moralizing or a-moralizing CSR to convince actors’ fit with the institutional work
of ‘shifting normative associations’ as defined by Lawrence and Suddaby (2006). Yet, we
also found clusters of activities that could not be identified as pre-existing forms of
institutional work. In such cases, we labelled them in ways that reflect their meaning in
relation to strategy, relying on relevant literatures when possible. For instance, several
activities consisted of networking across the organization to span organizational boundaries
in order to mobilize relationships to enhance the power of the new notion. We labelled these
activities ‘boundary spanning and networking’ in reference to Aldrich and Herker (1977).
Other activities aimed at ‘colonizing’ strategy by voicing CSR in the boardroom, or infusing
existing strategy tools with CSR, and were hence labelled as such.

Finally, we grouped these 2nd order themes together to capture homogenous types of
strategifying work – our ‘aggregate constructs’ (Gioia et al., 2013). We found three types of
strategifying work – focused on different boundaries of strategy – that aimed at reducing the
gap between CSR and strategy and thus coupling both notions. We use the term ‘coupling’ in contrast to ‘decoupling,’ which refers to the creation of a gap between two organizational entities, such as policies and practices (Bromley and Powell, 2012; Weick, 1976). *Cognitive coupling* encompasses the practices that aim at creating or reinforcing the identification of a new notion with strategy and hence at shifting the cognitive boundaries of strategy (i.e., what is meant by strategy). *Relational coupling* aims at mobilizing authority and relationships to enhance the power of a new notion by capitalizing on the power inherent to strategy; it thus addresses the relational boundaries of strategy (i.e., who does strategy, who can speak in the name of strategy). *Material coupling*, which aims at incorporating a new notion into performance measures by developing new performance indicators or plugging the new notion into existing performance metrics, focuses on the material boundaries of strategy.

Table 2 presents the data structure that results from our overall analysis. Tables 3, 4 and 5 provide illustrative segments for each of our aggregate constructs. To evaluate the intensity of use of the three types of strategifying work, two authors reanalysed the data sources for each stage of CSR development at EnergyCorp, as presented in Table 1. In light of the 2nd Order Themes, they independently rated the intensity of each type of work as low, high or medium. Their ratings converged for each period (see: Table 6). Our findings present the three types of strategifying work and then describe how their deployment over time – and their interactions – shifted the boundaries of strategy and ultimately turned CSR into strategy.

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INSERT TABLES 2, 3, 4 & 5 ABOUT HERE
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**Case Context: ‘Strategifying’ CSR at a UK Utility**

**Corporate social responsibility in the UK electricity sector**

The liberalization of the UK electricity sector in the early 1990s (see: the Electricity Act of 1989) has increased both the degree of rivalry within the sector and the internationalization of
energy companies (Simmonds, 2002). The change in ownership has also shifted the locus of responsibility for social and environmental issues from the government to corporations; thus, in the 2000s, electricity utilities started to take corporate social responsibility (CSR) initiatives more seriously:

Even the French electricity giant EDF, with its relatively long history of publishing information on environmental and sustainability issues, only began to concretize its CSR policy in 2005. (Kerckhoffs and Wilde-Ramsing, 2010, p. 9)

In many instances, CSR emerges ‘through law’ (McBarnett, 2007) and is ‘governed’ by public initiatives (Gond et al., 2011). This situation was the case in the UK electricity sector throughout the 2000s, when the government increasingly codified its expectations in relation to CSR (e.g., the 2003 White Paper; the 2006 Energy Review; the 2008 Climate Change Act). The UK regulatory bodies also introduced several CSR priorities – such as promoting energy savings to customers – that UK electricity corporations must address. These priorities often correspond to the topics covered by the ‘voluntary’ CSR policies adopted in the sector. Through these changes, corporate CSR policies made ‘explicit’ those actions that had previously been asked of them by the government (i.e., ‘implicit CSR’) (Matten and Moon, 2008).

In addition, CSR reporting, which was unheard of until the mid-2000s, has become standard in the UK electricity sector. Since 2008, all but one of the Big 6 corporations has produced a dedicated CSR report. The only corporation that does not produce a CSR report notes that its annual report should ‘enable people to judge whether we are a responsible company’ and that ‘one of our goals [is] to manage the corporation responsibly, not to manage corporate responsibility’ (SSE, website). Most of the Big 6 companies use the Global Reporting Initiative (GRI) reporting standard, a standard for communicating extra-financial information that serves to structure CSR reporting.
In summary, the UK energy sector has experienced major changes in relation to CSR. CSR practices, which were ignored by UK-based energy companies or addressed only implicitly in the early 1990s, have widely diffused since the mid-2000s. We now focus on the changes that occurred at our case organization.

**Strategic changes in relation to CSR at EnergyCorp**

How did CSR become part of strategy at EnergyCorp? Table 1 describes the five stages through which CSR was included within EnergyCorp’s strategy, as reflected in shifts in corporate discourse, strategy content and performance measurement.

**Change in CSR discourse.** An analysis of the EnergyCorp Group’s CSR reports reveals the increased focus on CSR claims since 2004, when the group announced its aim to ‘design a comprehensive strategy for its sustainable development’ (CSR Group report, 2004).

Subsequent CSR reports confirmed this strategic approach to CSR by affirming that ‘CSR is a fundamental part of the way we do business’ (CSR Group report, 2005) and that the group’s goal was to ‘develop a CSR culture throughout the organization’ (CSR Group report, 2006).

Between 2006 and 2010, the group defined its CSR principles and a clear five-year strategy:

> We developed our ‘old’ CSR Strategy – valid throughout the 2010 reporting period – in 2007, in a structured process and based on the objectives we formulated in 2006. (2010 CSR Group report, p. 17)

A similar shift was visible at the entity level (EnergyCorp) starting in 2004, when the discourse’s tone also changed to promote a more strategic approach to CSR:

> We view corporate social responsibility (CSR) as our contribution to sustainable development. We are in the process of developing a CSR strategy and management framework that reflects our vision to be the UK leaders in our industry. (2004 CSR report, p. 11)

This shift in discourse partly reflects the pressures of rankings. In 2004, EnergyCorp stated that it regretted not being included in the Business in The Community (BiTC) 2003 ranking and explained that its CSR strategy was ‘lacking some robustness’ (2004 CSR report, p. 12). A benchmarking exercise set a series of targets for the company, including the
development of a robust CSR plan and an increase in CSR awareness among employees. Changes in the reports’ structures from 2004 to 2006 suggest that these targets were taken seriously, given that the newer documents reflect a more balanced, substantive CSR strategy. In the latter years, CSR was referred to at EnergyCorp as: ‘the way [EnergyCorp] does business and delivers its corporate strategy’ (CSR report, 2006).

**Changes in the organization of CSR.** Our findings suggest an increasing organizational coupling of CSR and strategy. Between 2005 and 2011, a series of changes were implemented to enhance the profile of CSR. At the group level, a ‘group-wide CSR management team’ replaced the old ‘sustainability project team’ in 2005. It was decided that this new team would be under the supervision of the CSR council and headed by two board members, one of whom was the CEO of EnergyCorp. Through this change, the EnergyCorp Group wanted ‘to make CSR an even more integral part of how the company operates’ (CSR group report 2005, p. 12). CSR teams were also created within EnergyCorp’s subsidiaries (CSR report, 2006). For instance, in 2008, a CSR team replaced EnergyCorp’s old environment department, and the title of ‘CSR manager’ was upgraded to ‘Head of CSR’. The Head of CSR at EnergyCorp became a senior-level management position reporting to a member of the board, the director of corporate affairs. Owing to these changes, CSR at EnergyCorp ultimately became ‘a function in its own right’ (director of corp. affairs, interview, 2009).

The CSR team created at EnergyCorp in 2008 was a small team of 4-5 persons committed to CSR and sustainability. Our main informant, the CSR analyst, had recently completed an MBA with a specialization in CSR at a UK Business School. Importantly, the new Head of CSR, Wendy, described herself during our first meeting as having had “years of passion and really getting involved [in CSR]”. Following her training in ecology and agriculture, she worked for a public body advising the UK government on environmental
issues. She joined EnergyCorp because she “wanted to do corporate responsibility but on a bigger agenda” and clearly communicated her passion to her team. Yet, when she moved to a corporate context, she also learned that her “passion had to got to be controlled, [to be] measured passion. Because no-one’s going to buy my passion, they’ll buy what they want to do, if you like”.

I suppose people in my role, you know, you can be accused of the NGO supporter, the fluffy girl. You have to really fight hard to do what you need to do in the business or even local authority environment, not to be accused of NGO equivalent. So you have to put on. (Head of CSR, Interview, 2009)

*Changes in strategy content and performance measurement.* EnergyCorp also altered the content of its corporate strategy and performance indicators to include CSR within the scope of strategy. In 2008, the UK board accepted the CSR team’s proposition to redefine EnergyCorp’s mission statement to pursue CSR through the management of six CSR responsibilities – instead of the 12 policies approved by the executive board in 2007. The definition of these six responsibilities shifted the boundaries of EnergyCorp’s strategy to make CSR an integral part of corporate strategy. Finally, EnergyCorp changed how it measures its performance by designing a series of key performance indicators (KPIs) (to be used at the board level) to cover various aspects of CSR. These indicators were in use when we conducted the second wave of interviews in 2012, at which time we observed that the strategy launched by the group included CSR within its scope.

Hence, between 2004 and 2011, CSR, which was once an externally driven concern related to broad sectorial trends, became a core element of EnergyCorp’s corporate strategy. How did actors manage to shift the boundaries of strategy at EnergyCorp? Our findings section addresses this question by unpacking three types of strategifying work.

**Unpacking Three Types of Strategifying Work**

**Cognitive Coupling**

The first type of strategifying work we found consists of *cognitive coupling*, a type of work
that aims at making CSR identical to strategy. Our data analysis reveals the communicative nature of this work, which involves the three practices presented below.

**Communicating strategic meaning** aims at changing the meaning of CSR, notably by relabeling CSR artefacts to facilitate their identification with the strategy of EnergyCorp. In 2004, EnergyCorp’s management identified the ambiguous meaning of the term CSR as a central challenge for the company:

So what are the challenges we face during the coming year? I think a lot of the focus must be to ensure that CSR is firmly established at the bedrock of our organization. At the moment, if I asked 1,000 people across our business what CSR meant to us as a company, I think I would probably get 1,000 different answers. So we need clarity of purpose, a shared understanding of what it really means to EnergyCorp and how it translates into our everyday working lives. (2004 CSR report, p. 10)

The appointment of the head of CSR in January 2008 was an opportunity for EnergyCorp to imbue CSR with a new strategic meaning:

What I have done most of all in these two years is to say to people: ‘I don’t really care what your CSR looked like before; this is what it could look like. Let us start this journey and introduce this CSR’. (Head of CSR, interview 1, 2009)

To assign strategic meaning to CSR, the CSR team challenged views of CSR at EnergyCorp that were simply ‘taken-for-granted’. In a workplace populated by engineers, this challenge required disassociating CSR both from a technical definition – centred on pollutant emissions – and from a ‘charity’ view to derive a comprehensive definition.

I am really upfront on CSR. I had a conversation yesterday with someone who said ‘Oh, let me tell you my perception of CSR’. I hid it well but I thought ‘Oh, go on then’. I listened to him and basically he knew nothing about CSR, as is the case with most people, to be honest. His understanding was community-based and philanthropic. I said, ‘Yes, that is a very traditional approach, but CSR in the way we do it here now is focused on retaining and winning business.’ (Head of CSR, interview, 2009)

The CSR team also relied heavily on material ‘symbols’ to change organizational actors’ understanding of CSR. Tellingly, for the first time since 2004, the cover of the 2007 report had a person on it, a move interpreted as a change in the meaning of CSR.

I know that this sounds really weird, but it is the first time we have had a report with a person on the front of it … They normally have a picture of a turbine or something like that. I
suppose that they are just saying that there is also a human element to it. (Procurement manager, interview, 2009)

This discursive redefinition of CSR facilitated the understanding of CSR as central to business activities because it made clear that CSR was not one strategy set apart from or among others but instead a constitutive element of EnergyCorp’s strategy. According to several of our interviewees, this change created an opportunity for the CSR team members to participate in crafting EnergyCorp’s strategy (the strategy and CSR teams had been merged when we returned to the site a few years after the first interviews) and ultimately helped overcome the distinction between CSR and ‘the business’.

I think that is where EnergyCorp possibly differs from a lot of other companies – there is really no distinction between CSR and the business. It is one and the same, I would say. (Assurance provider, interview, 2009)

Colonizing consists of capturing ‘spaces’ traditionally assumed to fall within the domain of strategy to enhance the identification of CSR with strategy. For instance, an existing strategic initiative that was regarded as an important element of EnergyCorp’s strategy but remained an empty shell became populated with CSR elements, and existing strategy artefacts were ‘infused’ with the new meaning of CSR.

Immediately before the new CSR team was constituted, the EnergyCorp Group launched a strategic change called Transforming Energy (2006 CSR group report). This initiative was triggered by industry-level changes and was very much an empty shell in the corporate context. Nonetheless, it provided a window of opportunity and a lever for the repositioning of CSR as strategy. The new head of CSR redefined this ill-defined initiative by infusing it with the new meaning of CSR. She explained to the board members that her definition of CSR gave meaning to this initiative because CSR was ‘how we will deliver the Transforming Energy’ policy. In doing so, she benefited from the traction force of this initiative.

I think they [the CSR team] have helped the organization understand what Transforming Energy means and what the potential is for Transforming Energy. I think that is perhaps the biggest [challenge] – taking the Transforming Energy program and actually sitting down with
people in the business to understand what it offers in terms of opportunity. That is huge. (…) She [the head of CSR] has changed people’s perception of stakeholders, I think. (Assurance provider, interview, 2009)

The differences between the 2006 CSR report and the first CSR report released by the new CSR team in 2007 also illustrate how the organization was infused with the new definitions of CSR and strategy. The 2006 CSR report focused on climate change and linked climate change to the Transforming Energy policy. In contrast, the 2007 report offered to deliver the Transforming Energy strategy through the company’s ‘corporate responsibilities’ (2007 CSR report, p. 8). This move reshaped the meaning of the Transforming Energy strategy by redefining the group-level CSR strategy as ‘How we do business’ (2007 CSR report, p. 6). In doing so, the CSR team became part of the strategy-making process.

Colonizing the spaces of strategy also involved carrying the new meaning of CSR through diverse contexts. To this end, the CSR team actively mobilized objects and performed ‘theatrical’ performances, some of which made lasting impressions on people. Several interviewees recalled one performance by the head of CSR:

I needed to describe the move from where we had come with the CSR report to where we were going. I explained the change like this: I had three jackets. I went in with a suit jacket, and I said, ‘This is compliance, this is my suit jacket, and this is what I’m used to’. Then I had an EnergyCorp fleece, and I said, ‘This is the next layer. It is comfortable. I feel comfortable, and it is warm. I am really happy in this’. Then I had a red Transforming Energy coat that somebody gave me. (…) I put this red coat on, on top of the other jackets, and I said, ‘The CSR report with compliance – we have some really good case studies. It is warm and cozy. We are used to that. But this year, we add the red layer, Transforming Energy. This is going to be a bit uncomfortable, but it is going to take us where we need to be’. The layers of coats – everybody got that. (Head of CSR, interview, 2009)

Shifting normative associations is another practice that aims to couple CSR and strategy by altering the links between CSR and the notions and practices that it normatively connotes. CSR team members avoided using the term ‘CSR,’ which is morally loaded, and they also banned any language related to the technical aspects of CSR when talking to non-CSR persons. They also played with the plurality of CSR narratives across people and contexts.
They obviously tailor their messages to the specific person to whom they are talking. Maybe with somebody who works in the retail business, they would focus on customers more. Whereas with somebody in the generation business, they may want to talk about elements related to carbon. (Senior strategy analyst, interview, 2009)

Following a well-established approach in the broader CSR field, the members of the CSR team mobilized the business case rhetoric that consists of associating CSR with various facets of corporate performance. For instance, they built on the notion that diversity results in higher performance, or they chose to emphasize the shortage of engineers in the marketplace and package CSR as a way to enhance the company’s attractiveness and promote more inclusive HR practices: “you can provide a sound business case to say we need a diverse workforce because we’re short of engineers, we need to encourage more women into engineering” (Assurance Provider, interview, 2009).

We found that the activities related to normative associations not only included linking CSR to obviously strategic outcomes (performance), they also involved removing links to overly strong moral connotations. However, to benefit from the emotional appeal of CSR issues, CSR team members sometimes pragmatically ‘re-moralized’ CSR with regard to certain CSR-related subjects:

Wendy is very good at bringing in the aspects of fuel poverty and helping vulnerable customers. So, while talking about the business strategy, she is also talking about what she thinks we should do with regards to these vulnerable customer groups and how EnergyCorp can help these customer groups. … When she puts her view forward, it is not just based on what is right for the business. She asks probing questions like, ‘Have your grandparents ever worried about paying their energy bill?’ (Senior strategy analyst, interview, 2009)

**How the work of cognitive coupling contributed to making CSR strategic.** The combination of the three practices underlying the strategifying work of ‘cognitive coupling’ created and reinforced the identification of CSR with strategy and reduced the gap between the meanings of CSR and strategy through the communication of the strategic meaning of CSR at multiple levels. These practices enhanced the association of ‘CSR’ with ‘strategy’ by communicating a new meaning of CSR that was compatible with the official strategy; by
colonizing organizational spaces regarded as the province of strategy (e.g., boardroom, strategy artefacts) with this new meaning; and by changing the normative associations between multiple CSR meanings and strategy.

Cognitive coupling is a purposive, subtle and continuous type of work that involves the careful crafting of communications about CSR to specific audiences, the identification of the right territories to colonize (e.g., empty shells regarded as part of the official strategy, poorly communicated pre-existing strategies) as well as the balancing of tensions among multiple meanings of CSR (e.g., re-moralizing vs. a-moralizing). As a whole, the work of cognitive coupling helped to shift the ‘cognitive boundaries’ of strategy, i.e., the taken-for-granted definition of strategy at EnergyCorp. It kept at bay the old-fashioned approach to CSR based on philanthropy while presenting CSR as part of the official strategy. This work of cognitive coupling through the inclusion and exclusion of selected meanings facilitated the internal adoption of CSR. In addition, this new meaning of CSR could be externally communicated through a variety of supports (e.g., CSR reports) and hence could help consolidate, at the field level, the view that CSR is central to strategy.

However, to fully merge CSR with EnergyCorp’s strategy and ensure that CSR was ‘taken seriously’ at the highest level, the CSR team also had to embed the new meaning of CSR within the upper echelon of the corporation. This move negatively affected other actors’ vested interests and generated forms of resistance. It required the CSR team to engage in another type of strategifying work.

**Relational coupling**

*Relational coupling*, the second type of strategifying work we identified, focuses on political activities. It aims at enhancing the power attached to the newly adopted notion by altering the links between the actors involved in the making of strategy.
Elevating and leveraging practices were used by EnergyCorp’s CSR team members to enhance the power associated with CSR at their company. Although the top management was broadly favourable to CSR, as evidenced by the fact that it had appointed a new head of CSR, formal support had yet to be consistently cultivated and leveraged. Hence, Wendy’s initial efforts focused on the upper echelon of the corporation:

I think the main thing that they had to achieve in the beginning was to gain presence and significance in the eyes of the executive board. There were several relationships that they needed to form. They needed to establish relationships with the important people, the people at the ‘top of the food chain’. (Senior strategy analyst, interview, 2009)

Wendy and her team built close ties with one board member directly involved in the design of the official strategy and used that relationship to convince other board members of the value of their approach to CSR and strategy. This board-level support was a crucial lever for enhancing the CSR team’s authority. In parallel with building an alliance with the board, Wendy strengthened the CSR team’s relationships with other teams regarded as legitimate at EnergyCorp, such as the strategy team. Her efforts enhanced the overlap between CSR and strategy, thus providing the CSR team with new levers for action to impose the ‘new’ approach to CSR as strategy. For instance, the CSR team members mobilized their relationships with powerful actors when reluctant middle managers and heads of functional departments questioned the legitimacy of the ‘new’ meaning of CSR.

Boundary spanning and networking. Given that CSR activities overlap with internal management, external communication and stakeholder engagement, boundary spanning and networking were at the core of the CSR team’s daily tasks. These practices aimed to enhance the power attached to CSR to better capitalize on it. For instance, the CSR team purposefully consolidated a strong internal network and expanded that network by paying visits to numerous corporate sites:

One example of how they formed positive relationships with people below the executive board level was their visits to different locations. In EnergyCorp, we have more than 30
locations. They went to different locations – maybe not all of them but the key ones – and sat down with people. (Senior strategy analyst, interview, 2009)

In addition, Wendy capitalized on her existing network developed in her former job and used her strategic position of ‘boundary spanner’ to help the board manage its relationships with critical external stakeholders, such as the government or NGOs. This capacity to network internally and externally was crucial to strategifying CSR at EnergyCorp:

I mean networking within the business to pull together areas of the business that may not have been working together. She has networked externally quite significantly. She has developed some very interesting ideas and strategies with people, some of them quite challenging. (…) In terms of people inside the company, she challenges [them] internally, she comes up with ideas, and she pulls groups of people together to try and create ideas. (…) the only routine thing she does is pulling the report together. (Assurance provider, interview, 2009)

The head of CSR’s background and her prior contacts were also critical in expanding the authority of CSR internally and making CSR legitimate at EnergyCorp:

As head of CSR… you have the authority to operate within that area. When you go outside that circle, you have to gain the authority, and that takes skills. I think all of the roles I have had and the things I have done externally have given me the insight to know, to network. (Head of CSR, interview, 2009)

By bridging and balancing internal and external sources of power, the practice of boundary spanning and networking enabled positioning CSR within the net of activities central to the making of corporate strategy.

However, the work of relational coupling also generated tensions. The consolidation of the strategic position of CSR at EnergyCorp soon started to worry some financial executives who saw their vested interest and occupational jurisdiction (e.g., management control tools, definition of KPIs) threatened by the CSR team. Some middle managers from the finance and accounting departments reacted very negatively to the CSR team’s strategifying work: ‘Why are you playing in this strategic space of KPIs? This is not corporate responsibility!’ (as reported by several of the interviewees). As the CSR analyst commented, ‘It is when we had to implement [CSR] that it started hurting’ (CSR Analyst, interview 1).
How the work of relational coupling contributed to making CSR strategic. The two relational coupling practices contributed to reducing the gap between CSR and strategy. They both enhanced the power of CSR and increased the importance of the CSR team by connecting CSR team members with actors central to strategy-making at EnergyCorp, such as top executives or members of the ‘strategy team,’ as well as with powerful external actors. As capturing the power of strategy for CSR generated tensions and anxieties, especially among financial executives, relational coupling remained a balancing act that required the progressive construction of multiple relations within and across the organization. Yet, even though the work of relational coupling helped the CSR team achieve substantial outcomes, such as the redefinition of the dashboard’s KPIs, further work had to be done to ensure the material coupling of CSR with strategy within the organization.

Material coupling

Material coupling is a third type of strategifying work. It refers to practices aimed at incorporating CSR into performance indicators, such as plugging CSR into existing performance systems within (e.g., management control systems) and outside the organization (e.g., reporting and auditing systems). It also involves measuring and routinizing CSR by creating sometimes-de facto new components of management control systems.

Plugging consists of connecting CSR-related entities such as KPIs or reporting system to similar established material entities within the organizations (e.g., strategy dashboards, financial reporting systems or management control systems). Accessing financial data or information to enhance CSR indicators was not straightforward. The finance department was at first very sceptical about the value of any form of CSR quantification and was reluctant to provide any type of support to the CSR team. Only when the CSR team shifted from a specialized CSR auditing firm to PwC did this situation change, such that the initially reluctant team members became allies of the CSR team. Plugging the CSR data collection
process into the external auditing process shifted the situation, as recalled by the former Head of CSR.

I have to be honest. I think the best thing we did was integrate or start to integrate with finance. That was the key thing – the fact that we were collecting our CSR indicators separately through our CSR network was just ludicrous. Now we collect them through the finance team, so they are integrated in the data collection. We are also using the same verification auditors, so the financial auditors are now PwC and the same is true for the sustainability KPIs. That made a great deal of sense and helped to bring the finance teams on board because the integration of the two processes reduced costs and improved efficiency.

(Former head of CSR, interview, 2012)

The material coupling of CSR with strategy required connecting CSR to existing performance indicators within the organization. For instance, the CSR team coupled CSR to EnergyCorp’s existing mission by proposing six responsibilities for the Transforming Energy policy:

What did happen is that the board receives a billion different reports each month. They received the financial report, then the environmental, and then risk assessment… Everything is separated. So, what Wendy proposed was to change the governance structure and to focus only on one monthly report integrating and consolidating all the KPIs… And that the KPIs reflect the six responsibilities of the new mission statement. (Strategy Analyst, interview)

Measuring and routinizing was also utilized by CSR team members, especially after the board ratified the idea of creating a new dashboard that would include CSR indicators. The CSR team identified and built new CSR KPIs and set appropriate targets, which then became embedded within the organization and routinely used:

I made an Excel spreadsheet with our six responsibilities, and I tried to identify all of the indicators that could be applied in our business context. (…) Then I used all of the KPIs that I knew within our corporation. I classified them according to our six corporate social responsibilities, and I systematically compared what we do in terms of performance and best practices with this external information. I then asked: ‘What do we do now?’ (CSR analyst, interview 1, 2009)

Our interviews suggest that the development of these new indicators was the most demanding aspect of the work of material coupling. To create new performance indicators for CSR, the CSR team engaged in a benchmarking process and reviewed ‘all of the things done by the competitors’ and numerous ‘best practices’ in the CSR domain in other industries
(CSR analyst, interview 1, 2009), such as Marks and Spencer’s ‘Plan A’, which was in the headlines of most newspapers at the time (CSR executive, interview, 2012). This benchmarking exercise revealed gaps, including a gap in the CO\(_2\) emissions domain:

Internally, people may think that we are doing well because we have a target of a 10% reduction. Then you realize, for example, that all of our competitors have a 25% reduction target. (CSR analyst, interview 2, 2009)

The material coupling of CSR with strategy through the creation of new CSR performance indicators helped change people’s perceptions of their ability to manage social responsibility. For instance, the strategy analyst explained that the new KPIs helped give a ‘real sense of what they were actually doing’ (CSR analyst, interview 1, 2009) and translated the core CSR objectives into understandable organizational goals:

There is a responsibility to reduce our carbon footprint. We can do that in a variety of ways: We can focus on the big power stations, but we can also focus on our internal carbon footprint. We have made it relevant to a whole host of people internally by showing them how they can do various things in their job to change and help us reach that ultimate goal. (Senior strategy analyst, interview, 2009)

\textit{How the work of material coupling contributed to making CSR strategic.} The practices of plugging, measuring and routinizing ‘inscribed’ CSR within the ‘material realm’ of corporate strategy while clarifying the relationships between CSR and performance indicators. These practices thus contributed to materially coupling CSR with strategy by reshaping the material boundaries of EnergyCorp’s strategy: new CSR KPIs were created and connected to the existing calculative infrastructure (dashboards, reporting systems) so that they could help deliver the \textit{Transforming Energy} strategy.

\textbf{Mobilizing Three Types of Strategifying Work}

Thus far, we have shown how each of the three types of strategifying work – cognitive, relational and material coupling – reduced the gap between CSR and strategy (see: Table 1) by shifting the cognitive, relational and material boundaries of strategy at EnergyCorp. However, we have done little to explain how the three types of work were deployed over time
and how they interacted with each other. We now focus on the temporal deployment and interactions of the different types of strategifying work.

**Strategifying Work Deployment**

Table 6 describes the relative prevalence of the three types of strategifying work over time. The two first stages of the process were dominated by two types of work – *cognitive coupling* and *relational coupling*. Relatively little effort was devoted to the work of incorporating CSR into performance indicators (low intensity of the work of *material coupling*). In the third phase, the intensity of *material coupling* work increased significantly (shifting from low to high), and it was maintained at a high level in the final phase when the intensity of *cognitive coupling* and *relational coupling* increased again as a result of the resistance of some functional department heads (particularly finance).

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**INSERT TABLE 6 ABOUT HERE**

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Overall, our results suggest that these distinct patterns of mobilization for each type of strategifying work supported the forms of cognitive, relational and material resistance met by the CSR team when they tried to expand the reach of CSR across the whole organization. The work of *cognitive coupling* remained intense (between medium and high) throughout the whole process, yet it intensified during the second and fourth phases to communicate the new strategic meaning of CSR across a broader circle of corporate actors. The more political work of *relational coupling* was intense from day one, as the new Head of CSR had to secure and cultivate key relationships with the top executive team. This work continued at a medium intensity throughout the whole period under study, and it intensified during period four to overcome the resistance of reluctant financial managers. Through this work, the CSR team consolidated and expanded its relational support across multiple sites and departments and constantly exploited the traction-power inherent to strategy as the strategic status of CSR.
became progressively accepted (Table 1). Finally, the work of *material coupling* was, to a large extent, kept in the background (phases one and two) until the CSR team managed to commit the board to the definition of the new (CSR) KPIs and dashboard (phases three and four).

As a whole, these shifts in intensity of the different types of strategifying work over time confirm the relative complexity of this work, which involved balancing multiple demands and tensions while relying subtly on the current strategic transformations.

**How Types of Strategifying Work Interact**

Our results suggest that the types of strategifying work were not only purposively mobilized with different intensities at distinct points in time but also interacted with each other to ultimately make CSR strategic. Figure 1 summarizes the main patterns of interactions suggested by our findings, specifying the influence of the different types of strategy work as well as the *facilitating role* of cognitive coupling, the *enabling role* of relational coupling and the *stabilizing role* of material coupling in relation to the other types of work.

Overall, our narrative presentation of the three types of strategifying work suggests a move from *cognitive coupling* to *relational coupling* and then to *material coupling*. The first shift suggests that the more CSR was equated with strategy (*cognitive coupling*), the easier it became for the CSR team to enrol actors in charge of EnergyCorp’s strategy in their mission (*relational coupling*) or to benefit from the power-traction inherent to strategy, notably by exploiting the authority inherent to strategy (Jacobs, 2009). For instance, the board members might not have accepted or supported the CSR team in the latter stages of the process (*relational coupling*) if they had not first bought into the idea that CSR was a legitimate
component of corporate strategy (cognitive coupling). In this regard, the work of cognitive coupling facilitated the work of relational coupling.

The second shift involves the move from the exploitation of the power inherent to strategy to the actual transformation of the material realm of strategy, notably through the design of benchmarking tools and new KPIs. Again, the political support of the board (relational coupling) was a precondition for changing the actual KPIs (material coupling), especially given the resistance faced by the CSR team when financial executives became aware of their project. Accordingly, the work of relational coupling enabled the material coupling of CSR with strategy.

Although consistent with the temporal deployment of the three types of strategifying work reported in Table 6, these two relationships are not the sole patterns of interaction between types of strategifying that are suggested by our data. The definition of new KPIs (material coupling) stabilized both the new strategic meaning attached to CSR (cognitive coupling) and its influence at the board level (relational coupling):

…When … EnergyCorp’s Executive Board get to look at the overarching performance of the business, they don’t just look at the financial ones but they look at the big picture, including all those CSR-related KPIs as well. (Procurement Manager, interview, 2009)

This lasting influence of the embodiment of the new approach to CSR within strategic and organizational decisions was confirmed by our second wave of interviews.

I think it has been a dramatic change over the last nine years to see just how integrated these policies are in all aspects of our work and how we can look at ourselves as a responsible business. I think [this reflects] the acceptance, the understanding and the elevating of corporate responsibility not only as a topic but also as part of our organisational culture because it is no longer something that is ‘in addition to’ our core business – it is our core business. (Community relations manager, interview, 2012)

The examination of the temporal mobilization of the different types of strategifying work (Table 6) also suggests the crucial role that relational coupling can play as an antecedent to cognitive coupling. As soon as she had been appointed as the new head of CSR, Wendy consolidated her political position and kept expanding it through the practices of ‘elevating
and leveraging’ and ‘boundary spanning and networking’. This work, and the close
connections with some board members that resulted from it, were instrumental in making
acceptable the new meaning of CSR-as-strategy. Wendy mobilized these relations to secure
the inclusion – within strategy – of existing community programs that were likely to be
regarded as loosely related to corporate strategy (e.g., old-fashioned charity programs).
According to the CSR executive, Wendy ‘worked with board level directors’ to make sure
that this community program ‘was presented in a way that would perhaps not just be “we do
it because it’s nice or we get good PR”, we do it because it will bring value into the business
which means we can access funding, which means we have access to the workers and we can
fulfil our obligations’ (interview, CSR Executive, 2012). This suggests that the work of
relational coupling conducted in the early period also enabled the acceptance of the new
meaning of CSR conveyed through cognitive coupling.

Finally, the tale of strategifying CSR at EnergyCorp suggests that the work of cognitive
coupling, by equating CSR with corporate strategy, facilitated the work of material coupling.
For instance, the analyst in charge of designing the benchmarks and KPIs for the CSR
strategy was guided by the view that ‘CSR is strategy’, and hence she focused her search on
iconic CSR programs developed by corporations operating in industries within which CSR
programs were more clearly aligned with strategy (e.g., Marks & Spencer’s Plan A).

Discussion, Implications and Conclusions

By uncovering different types of strategifying work and showing empirically how they were
mobilized and how they interacted to include a new notion within the scope of strategy in an
organization, our analysis has resulted in a number of insights for the study of the practice of
strategy, the theorization of institutional work and the micro-foundations of CSR. Below, we
discuss the theoretical implications of these findings and suggest areas for future research.

Conceptualizing strategifying work
First, our findings contribute to strategy as practice scholarship by proposing the concept of strategifying work, which consists of *making things strategic* by changing the boundaries of what is regarded as strategy. The strategifying concept complements the findings of Paroutis and Heracleous (2013) regarding the uses of ‘strategy’ by practitioners by focusing researchers’ attention on the practices that contribute to whether notions, discourses or tools are included within or excluded from the scope of strategy. Using the strategifying concept, we can better comprehend how actors influence the cognitive (e.g., what is defined as strategy), relational (e.g., who does strategy) and material boundaries (e.g., which strategic tools are used) of strategy within organizations.

In conceptualizing strategifying, our analysis significantly expands current strategy as practice studies by showing that strategy construction is not solely about ‘strategizing’, or the ‘doing of strategy’ (Jarzabkowski and Spee 2009), within the existing cognitive, relational or material boundaries of strategy; it can also be about changing the boundaries of strategy, and in so doing, turning a new notion that is not regarded as strategic into strategy. Although our case focuses on CSR, the ‘strategifying work’ framework described by Figure 1 can apply to many other ‘would be strategic’ notions. Strategy practitioners have integrated notions from multiple domains, such as information technology (e.g., ‘big data’, ‘cloud-computing’, or ‘digitalization’) or finance (e.g., ‘real options analysis’, ‘shareholder value creation’ models), as shown by publications for strategy professionals such as *McKinsey Quarterly*. Absorbing such notions may require some form of strategifying work, depending on whether the notions are seen as fitting the existing boundaries of strategy within a given organization. Future research could compare and contrast the intensity of strategifying work required by organizations to integrate various notions within strategy.

More generally, we argue that the distinction between *strategizing* (making strategic things within the boundaries of strategy) and *strategifying* (making things strategic by
shifting the boundaries of strategy) adds value to current strategy as practice theory. It operates as a heuristic when organizations are reconsidering the activities included in strategy making and helps disambiguate two related yet distinct sets of practices. Prior strategizing studies have focused on activities taking place in the ‘strategy realm’ within organizations and have considered this realm more broadly than have mainstream strategy studies by including multiple elements of strategy work, including multiple strategy professionals within and outside organizations, and recognizing the processual nature of strategizing (Whittington, 2006; Vaara and Whittington, 2012). However, little attention has been paid to the activities that aim at deliberately changing the boundaries of the ‘realm of strategy’ within organizations.

Distinguishing between strategizing and strategifying opens new research perspectives for strategy as practice scholars because it enables us to investigate the dynamic and potentially complex interactions between both types of activities. Strategifying can be a low-cost approach to transforming current strategy within an organization without engaging too directly with strategy professionals working within the accepted organizational boundaries of strategy. In this sense, it could operate as a ‘substitute’ for strategizing in some circumstances. On the other hand, ambitious organizational programs of strategic change within organizations may involve relying simultaneously on both strategizing and strategifying in order to transform the current strategy while redefining its scope, for instance by making the concept of ‘organizational culture’ part of the corporate strategic focus, as numerous British retail banks did in the years 2008-2014 (see, e.g., Spicer et al., 2014). This suggests that strategizing and strategifying may complement each other in processes of strategic transformation. Future studies could expand our framework by considering its relationships with multiple facets of strategizing and by addressing questions such as “How
do the three types of strategifying work interact with strategizing practices? How does strategifying work enable or prevent strategizing?”

Our study suggests that strategifying work involves multiple complementary dimensions that interact to transform the boundaries and scope of strategy within an organization. Strategifying work, through its multiple types, can interact with many other elements related to strategy-making, such as identity work (Oliver, 2015) through its communicative component of cognitive coupling; power constitution (Clegg and Kornberger, 2015) through its relational coupling work; as well as the material aspects of strategy (Lê and Spee, 2015) through the work of material coupling. The concept of strategifying work hence avoids the risk of considering strategy practices ‘in isolation’ (Jarzabkowski et al., 2015) by connecting these dimensions and clarifying their potential interactions. The simultaneously communicative and material nature of strategifying – captured by the practices consisting of cognitive coupling and material coupling – suggests that the strategifying concept can also be further developed to uncover some aspects of the performative processes by which strategy is ‘brought into being’ (Gond et al., 2016; Guérard et al., 2013).

It should also be noted that our study focused on the strategifying work undertaken by the CSR team, in a context where the top management team was aware and supportive of the new idea (CSR) despite being relatively ignorant of what CSR precisely was. As shown in Figure 1, the awareness and positive attitude of the executives certainly facilitated the CSR team’s strategifying work. Future work could investigate whether and how middle managers do strategifying work in more challenging contexts (e.g., without support from top management). Although we expect that more strategifying work may be needed in such situations, the effectiveness of such work remains an open empirical question.

Although our case suggests that strategifying can be highly relevant to middle managers, we expect strategifying work to be crucial to myriad actors who label themselves ‘strategists’
or operate in the strategy domain and seek to be part of the ‘strategy territory.’ Future research could explore in more depth how multiple actors shape the boundaries of strategy within and outside organizations. In the context of CSR, one possible extension of our analysis points to the role of CSR consultants. These new professionals can actively support and enable the ‘strategifying work’ of CSR actors at their client organizations and have a vested interest in extending the boundary of what is regarded as ‘CSR’ and ‘strategic CSR’ for business purposes across multiple organizations (Brès and Gond, 2014).

Beyond the CSR context, our analysis also calls for studying how strategy consultants rely on strategifying work to absorb notions from neighbouring fields such as information technology or finance to expand their business domain. Future work could also explore how such consultants have extended the boundaries of strategy beyond the business world. For instance, successful promoters of famous strategic concepts, such Michael Porter or W. Chan Kim and Renée Mauborgne, have shifted their consultancy activities to advising governments and heads of state rather than corporate executives. In so doing, they considerably expanded the boundaries of strategy. Such transformations of the ‘organizational field of strategy’ (Whittington et al., 2003) could be investigated through the framework of strategifying work.

**Clarifying the institutional significance of strategifying**

A second contribution of our study lies in its conceptualization of strategifying as a form of institutional work. Thus, our study enriches the repertoire of institutional analysis (Lawrence and Suddaby, 2006; Lawrence et al., 2013) and cross-fertilizes the strategy as practice and institutional literatures, in line with recurrent calls to do so (Smets et al., 2015a; Suddaby, Seidl and Lê, 2013). By focusing on how institutional work related to strategy occurs within organizations, we found that some well-established types of work (e.g., ‘measuring and routinizing’ or ‘plugging’) sustain the constitution of strategy within organizations through strategifying. But, we also found that strategifying involved more specific practices (e.g.,
‘colonizing strategy spaces’, ‘elevating and leveraging’) that may be peculiar to the domain of strategy and the adoption of new notions, discourses or tools that emerge at the overlapping zone of organizations and fields. As a whole, our study suggests that strategifying work contributes to the purposive making of strategy as a well-established ‘social practice’ (Knight and Morgan, 1991; Whittington et al., 2003).

Our framework can therefore consolidate the current ‘turn to work’ in organization and management theory (Phillips and Lawrence, 2012), as it bridges the notions of ‘strategy work’ (Whittington et al., 2006) and ‘institutional work’ (Lawrence and Suddaby, 2006). The strategifying framework provides a conceptual lens through which to investigate the social-symbolic work underlying the diffusion of strategy notions within and across organizations and social contexts; it can shed light on the recursive relationships between strategy as understood within organizations and within society. Our results indeed show how actors build on the socially institutionalized ‘discourse of strategy’ (Whittington et al., 2003) within organizations through their strategifying work and, in doing so, reshape corporate strategy. If such ‘strategifying work’ occurs in multiple organizations, then we can expect the definition of strategy to change at the field level. In this regard, the strategifying work concept could be used to complement prior accounts of the processes whereby changes in practice radiate at the field level (Smets et al., 2012). Future studies could extend our analysis to study the scope of strategy change at the organizational and field levels by analysing how strategifying contributes to the multiple forms of ‘translations’ by which the definition of what is regarded as strategy changes across multiple organizations.

**Consolidating the constructivist micro-foundations of CSR**

Although CSR has emerged as a prominent concept in business practice and in the strategy field (Porter and Kramer, 2011), its conceptualization at the individual of analysis has remained limited until a recent period (Aguinis and Glavas, 2012; Gond et al., 2017). In
particular, relatively little is known about how individuals manage CSR within organizations, as prior research has focused on quantitative analyses of how employees perceive CSR and react to their perceptions of CSR (e.g., El-Akremi et al., forthcoming), and have neglected to analyze how and why CSR becomes meaningful for different individuals (Aguinis and Glavas, forthcoming). The present study contributes to this agenda by approaching CSR as a socially constructed phenomenon. We show that the content of CSR is shaped, negotiated and constructed through strategifying within organizations. Our analysis reveals that the moral values associated with CSR can be downplayed to facilitate its acceptance (Crane, 2000) and that they can also be strategically called upon when necessary. Organizational actors, therefore, demonstrate strategic flexibility in their use of the moral dimensions of CSR. For instance, our data show that managers leveraged the ‘emotional appeal’ of CSR when discussing social and environmental issues to prevent managers’ cynicism in discussions of CSR activities or programs, confirming insights from earlier studies focused on CSR professionals (Wright and Nyberg, 2012). However, we observed that our actors also ‘cooled down’ the CSR concept in reshaping it for a managerial business case. Thus, our study complements prior studies on the multiplicity of organizational discourses on CSR (Humphreys and Brown, 2008) by demonstrating the instrumental role of CSR’s multiple meanings in the micro-process of CSR institutionalization. This insight could be carried further thanks to the strategifying concept by building on current developments in the analysis of CSR communication (Christensen et al., 2013; Crane and Glozer, 2016; Schultz, Castelló and Morsing, 2013).

Our analysis also reveals how the ‘status’ of CSR as a managerial concept changes within an organization and shows that these changes are influenced by actors’ purposive strategifying work. This finding invites broader reflections on the relationships between strategifying work at play in the strategy field (Whittington et al., 2003) and CSR
commodification (Brès and Gond, 2014) on one hand, and strategifying work and power games deployed around CSR in organizations (Bondy, 2008) on the other hand. Future research could study the practices whereby CSR practitioners, such as gurus, consultants or auditors, have strategified CSR to create a new market niche and how the enhanced power of CSR has become a site of contestation for multiple categories of actors within organizations.
References


Bertels S and Lawrence TB (forthcoming) Organizational responses to institutional complexity stemming from emerging logics: The role of individuals. Strategic Organization.


<table>
<thead>
<tr>
<th>Time period</th>
<th>Independent CSR function</th>
<th>Strategic call for a new CSR team</th>
<th>Defining ‘CSR-as-Strategy’</th>
<th>Pushing CSR into the ‘KPIs’ Strategic Space</th>
<th>Materializing CSR-as-Strategy in Practice</th>
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<tr>
<td>2006 - 2007</td>
<td>Early - January 08</td>
<td>Mid-Jan. 08 – July 08</td>
<td>July 08 – Nov. 08</td>
<td>Nov. 08 – July 09</td>
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<td>Driver of and impediments to CSR and strategy-making</td>
<td>Top-driven change in relation to CSR with the appointment of a new head of CSR</td>
<td>CSR team as driver of the new strategy meaning of CSR. Endorsement from top management</td>
<td>Functional resistance yet deliberate support from top management</td>
<td>Negotiation with functional heads to implement the redefined KPIs</td>
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<td>Change in the legitimacy status and meaning of CSR within the corporation</td>
<td>Low</td>
<td>Medium</td>
<td>Medium to High</td>
<td>High to Medium</td>
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<td>CSR as philanthropic and technical activities strategically ‘irrelevant’</td>
<td>Deliberate emergence of the new strategy meaning of CSR</td>
<td>Reshaping of CSR as strategy supported by the board</td>
<td>Territory conflicts with other functions</td>
<td>Reconstruction of legitimacy toward functional heads</td>
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<td>Marginalized CSR activities</td>
<td>Building of a business case for CSR</td>
<td>CSR as ‘how we do (and deliver) strategy’, ‘a way to retain and win business’</td>
<td>Consolidation of the strategy meaning of CSR: CSR as a way to assess business performance</td>
<td>CSR as a way to assess business performance and to generate benefits</td>
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<td>CSR – strategy relationship in discourse and in practice</td>
<td>Totally decoupled</td>
<td>Loosely coupled discursively</td>
<td>Discursively coupled</td>
<td>Discursively integrated</td>
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<tr>
<td>CSR and corporate strategy dissociated discursively and practically</td>
<td>Decoupled in practice</td>
<td>Loosely coupled in practice</td>
<td>Practically integrated</td>
<td>Practical ‘coupling’</td>
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<td>Loose strategic interest for CSR: feel that ‘we need to do something’</td>
<td>Discursive embedding of CSR within corporate strategy discourse</td>
<td>Negotiation of the CSR strategy content</td>
<td>Negotiation of the CSR strategy content</td>
<td>Materialization of the new CSR-as-strategy approach through the corporation</td>
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<tr>
<td>Materially coupled and discursively integrated</td>
<td>Materially coupled and discursively integrated</td>
<td>Materially coupled and discursively integrated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Impact of CSR on corporate strategy</td>
<td>None</td>
<td>None</td>
<td>Redefining corporate statement, strategic content and direction</td>
<td>Modification of corporate KPIs’ definition</td>
<td>Change of the dashboard and of functional performance indicators</td>
</tr>
<tr>
<td>Illustrative tasks of the CSR team</td>
<td>Production of an external CSR report</td>
<td>Planning of a CSR strategy (and reporting)</td>
<td>Seeking board approval for the new strategy incorporating CSR</td>
<td>Adapting the new strategy to the context</td>
<td>Implementing the new KPI’s to realize the new strategy</td>
</tr>
</tbody>
</table>
TABLE 2. Data Structure

<table>
<thead>
<tr>
<th>Examples of activities manifest in the data (1&lt;sup&gt;st&lt;/sup&gt; Order Concepts)</th>
<th>Practices (2&lt;sup&gt;nd&lt;/sup&gt; Order Themes)</th>
<th>Types of strategifying work (Aggregate Dimensions)</th>
</tr>
</thead>
</table>
| • Re-labeling CSR artifacts (e.g. CSR report) as ‘strategic’  
• Changing the definition of CSR concepts to identify CSR with strategy  
• Showing and explaining that ‘doing CSR’ means ‘doing strategy’ | Communicating strategic meaning | COGNITIVE COUPLING  
Strategifying work that aims at  
creating or reinforcing the  
identification of the new notion with strategy |
| • Populating existing ‘strategy’ empty shells with CSR elements  
• Infusing existing strategy artifacts with the new approach to CSR  
• Making CSR part of strategy ‘official’ definition  
• Arguing for the view that CSR is strategy in the boardroom | Colonizing |  |
| • Avoiding direct references to CSR to facilitate the acceptance of CSR and minimize conflicts between multiple CSR meanings  
• Theorizing the business case for CSR  
• Moralizing or a-moralizing CSR to convince actors | Shifting normative associations |  |
| • Making CSR the business of the upper echelons  
• Mobilizing powerful organizational actors to advance CSR  
• Lobbying internally for budgets to advance CSR | Elevating and leveraging | RELATIONAL COUPLING  
Strategifying work that aims at  
building relationships to enhance the  
authority and power of the new notion |
| • Mobilizing external relations to shape internal perceptions of CSR  
• Developing relationships through the organization to enhance the power position of actors pushing CSR | Boundary spanning and networking |  |
| • Connecting CSR performance indicators to existing internal and external reporting and auditing systems  
• Changing the rules of evaluation by developing KPIs capturing CSR | Plugging | MATERIAL COUPLING  
Strategifying work that aims at  
incorporating the new notion into  
performance measures |
| • Building quantifiable CSR indicators  
• Developing CSR benchmarking tools to evaluate the strategy  
• Reshaping the dashboard to integrate CSR elements | Measuring and routinizing |  |
### TABLE 3. Illustrations for Cognitive Coupling

<table>
<thead>
<tr>
<th>Practices</th>
<th>Illustrative quotes or reported activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COMMUNICATING STRATEGIC MEANING</strong></td>
<td>‘I had two weapons to say what CSR is and the first one was Yogi Bear. I still use it. ‘Smarter than the average’: that is what we are and that is what we need to do. A lot of people do not like it. (…) One person said, ‘Oh, that is dumbing it down.’ We said ‘Yes, probably.’ The other phrase I use often is ‘retain and win business.’’ (Head of CSR, interview 2, 2009)</td>
</tr>
<tr>
<td></td>
<td>‘I was instrumental in the move away from the more philanthropic doing to investing EnergyCorp community budget in programmes that were important to the communities where we lived – where our people lived and worked – and also in terms of listening to the needs of the community and developing robust programmes around those needs.’ (Community relations manager, 2012)</td>
</tr>
<tr>
<td><strong>COLONIZING</strong></td>
<td>‘I think that the key to all of this is the role that Transforming Energy has played. The Transforming Energy business strategy is the three pillars. That is okay, but what is really fundamental to make a difference in this area is the ‘people and culture’ aspect of it. At the time, the board was working with an external coach on better leadership and on being involved, being less analytical, taking responsibility and leading for the good, leading for the whole. What better breeding ground can I operate in?’ (Head of CSR, interview 1, 2012)</td>
</tr>
<tr>
<td><strong>SHIFTING NORMATIVE ASSOCIATIONS</strong></td>
<td>‘I think the problem is that if you ask people what CSR means and they do not work in that field, they do not really understand. They are getting on with their jobs and they are doing a great job. Sometimes they have really thought about sustainability.’ (Pocurement manager, interview, 2009)</td>
</tr>
<tr>
<td></td>
<td>‘Is a diversity programme important because it is an essential part of the CSR programme or is a diversity programme important because the business needs diverse people to create new ideas and to service a diverse range of clients in the UK? It does not really matter why the company does diversity; the main thing is that it does it. However, if you try to say you have to do it because it is part of CSR, somebody is just going to look at you blankly and say ‘What does that mean?’ (…) That’s just one example of how you actually go about labelling it. (…) At no point would CSR be mentioned. It would just happen because it is part of the business objectives and that is basically it.’ (Assurance provider, interview, 2009)</td>
</tr>
</tbody>
</table>
TABLE 4. Illustrations for Relational Coupling

<table>
<thead>
<tr>
<th>Practices</th>
<th>Illustrative quotes or reported activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ELEVATING AND LEVERAGING</strong></td>
<td>‘I think the organisational change has obviously elevated the importance of corporate responsibility and that’s great. And I think in addition to that, that also gave the credibility to create you know, a number of projects where we’ve been able to take learnings from them and you know, give other things in a different way but that is much more beneficial to the business and much more beneficial to our communities as well. So I think it’s a combination of the two really. (…) Well I think you know, when I talk about organisational change and where we report in to now, I mean Wendy for example, I would agree with that comment that I think that she was very influential in raising CSR as a legitimate topic within the organisation.’ (Community Relations Manager, interview, 2012)</td>
</tr>
<tr>
<td><strong>BOUNDARY SPANNING AND NETWORKING</strong></td>
<td>‘Now there’s a whole lot more emphasis on working together. I mean the fact that the CSR Team and the Strategy Team sit very close-by to each other in the office and the CSR Team actually sit directly outside [name]’s office and he’s the CEO of EnergyCorp, shows that there’s much more emphasis on working together to come to the right solution’ (Senior Strategy Analyst, interview, 2009)</td>
</tr>
<tr>
<td><strong>BOUNDARY SPANNING AND NETWORKING</strong></td>
<td>‘There are very ill-defined boundaries between where EnergyCorp’s responsibilities end and government’s responsibilities start, for example. Those are very difficult to understand even within EnergyCorp but they’re even more difficult to communicate. And so EnergyCorp, as it develops its strategies, has a huge communications challenge I think to communicate what they’re doing to NGOs, to government and particularly to customers.’ (Assurance Provider, interview, 2009)</td>
</tr>
<tr>
<td><strong>BOUNDARY SPANNING AND NETWORKING</strong></td>
<td>‘I mean networking both within the business to pull together the areas of the business that maybe weren’t working together before. She’s networked externally quite significantly, she’s developed with people some very interesting ideas and strategies going forward, some of them quite challenging… Persons inside the company, she challenges people internally, she comes up with ideas, she pulls groups of people together to try and create ideas. And she tries to sort of connect the business I suppose with people outside, where possible, to generate ideas and to help make those ideas work (…)’ (Assurance Provider, interview, 2009)</td>
</tr>
</tbody>
</table>
## TABLE 5. Illustrations for Material Coupling

<table>
<thead>
<tr>
<th>Practices</th>
<th>Illustrative quotes or reported activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PLUGGING</strong></td>
<td>‘So for example, all the KPIs that we’ve developed and the responsibilities, they’re linked in to the existing way that we report for business performance reporting, from a financial perspective. So it’s not saying here’s this new thing or this separate thing called CSR, it’s actually using tools that we already have and saying but that is CSR, let’s just be clearer about it. That’s actually the way that we do business.’ (Director of Corporate Affairs, interview, 2009)</td>
</tr>
<tr>
<td></td>
<td>‘So that when our senior management are … that would be EnergyCorp’s Executive Board, get to look at the overarching performance of the business, they don’t just look at the financial ones but they look at the big picture, including all those CSR-related KPIs as well.’ (Procurement Manager, interview, 2009)</td>
</tr>
<tr>
<td></td>
<td>‘Interviewer: So that’s what you’re working on now, it’s really having one set of KPIs that integrate both dimensions? Respondent: Exactly, yeah. And I mean you probably think as a large organisation that this should have been done previously, but I think … I mean EnergyCorp is a relatively new brand and I think we’re just starting to really get things sorted and get the right structures and the right practices and the right strategies in place.’ (Senior Strategy Analyst, interview, 2009)</td>
</tr>
<tr>
<td><strong>MEASURING AND ROUTINIZING</strong></td>
<td>‘So if you have a KPI around number of customers that we’ve helped to alleviate from fuel poverty, then that gives a real sense of what we’re actually doing. And also, you can measure that, so you can say right, our target was X, so you’ve achieved X … we have achieved our target or we haven’t achieved our target.’ (Senior Strategy Analyst, interview, 2009)</td>
</tr>
<tr>
<td></td>
<td>‘I think the whole KPI work is really important, saying you know, this is something we’re actually going to measure. So it’s important for the business and here’s how we’re going to measure it. So I think that’s a really important achievement.’ (Director of Corporate Affairs, interview, 2009)</td>
</tr>
<tr>
<td>Time period</td>
<td>Strategic call for a new CSR team (early January 08)</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Cognitive coupling</td>
<td><strong>Medium intensity</strong>&lt;br&gt;▪ Construction of the new meaning of strategy by the CSR team [CSM]&lt;br&gt;▪ Disentangling prior CSR definitions from the new strategic meaning of CSR [SNA]</td>
</tr>
<tr>
<td>Relational coupling</td>
<td><strong>High intensity</strong>&lt;br&gt;▪ Consolidating relationship with the board to secure the CSR function status and reshape territory [E&amp;L]&lt;br&gt;▪ Strengthening the links with actors sharing the same meaning of CSR; Positioning the CSR function across key networks [BS&amp;N]</td>
</tr>
<tr>
<td>Material coupling</td>
<td><strong>Low intensity</strong>&lt;br&gt;▪ Diagnostic of a disconnect between prior technical CSR work and corporate strategy [P]</td>
</tr>
</tbody>
</table>

*Legend: we indicate in hooks the types of strategifying work used within the time periods #2, 3, 4 and 5 and defined in Tables 2, 3 and 4. We use the abbreviations that follow: Cognitive Coupling: CSM = Communicating strategic meaning; C = Colonizing; SNA = Shifting Normative Associations; Relational Coupling: E&L = Elevating and Leveraging; BS&N = Boundary Spanning and Networking; Material Coupling: M&R = Measuring and Routinizing; P = Plugging.*
FIGURE 1. A Strategifying Work Framework

- Top management team awareness of the new notion
- Top management team attitudes towards the new notion

ADOPTION OF A NEW NOTION BY AN ORGANIZATION

CORPORATE STRATEGY EMBEDDING THE NEW NOTION

STRATEGIFYING WORK

(1) COGNITIVE COUPLING

(2) RELATIONAL COUPLING

(3) MATERIAL COUPLING
# APPENDIX 1. List of Data Sources

## Sources of data

### Interviews

<table>
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<th>Interviewer, date</th>
<th>Length</th>
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</thead>
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<tr>
<td>1. Head of CSR, CSR team, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>1 hour</td>
</tr>
<tr>
<td>2. CSR Analyst, CSR team, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>1 hour</td>
</tr>
<tr>
<td>3. Assurance provider</td>
<td>Author 3, 2009</td>
<td>1 hour</td>
</tr>
<tr>
<td>4. Senior strategy analyst, Strategy team, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>50 min</td>
</tr>
<tr>
<td>5. Responsible procurement manager, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>1h30</td>
</tr>
<tr>
<td>6. Head of CSR, CSR team, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>45 min</td>
</tr>
<tr>
<td>7. CSR analyst, CSR team, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>1h30</td>
</tr>
<tr>
<td>8. Head of CSR, CSR team, EnergyCorp (CSR Analyst present)</td>
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<td>45 min</td>
</tr>
<tr>
<td>9. Director of Corporate Affairs, EnergyCorp</td>
<td>Author 3, 2009</td>
<td>30 min</td>
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<tr>
<td>10. CSR Manager (formerly CSR analyst), CSR team, EnergyCorp</td>
<td>Author 1, 2012</td>
<td>1h</td>
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<tr>
<td>11. CSR Manager (formerly CSR analyst), CSR team, EnergyCorp</td>
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<td>12. Former head of CSR, EnergyCorp</td>
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<td>13. CSR executive, EnergyCorp</td>
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<td>14. Corporate Environment Manager, EnergyCorp</td>
<td>Author 1, 2012</td>
<td>45 min</td>
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<td>15. Community Relations Manager, Energy Corp</td>
<td>Author 1, 2012</td>
<td>45 min</td>
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<tr>
<td>16. Chief Economist, Watchdog Organization</td>
<td>Author 1, 2012</td>
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### Internal artefacts (confidential artefacts noticed *)

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<td>Presentation of CR Approach to Corporate Sales*</td>
<td>.ppt, November 2008</td>
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<td>Board presentation on structure and KPIs*</td>
<td>.ppt, August 2009</td>
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<td>Written overview of Board presentation on structure and KPIs*</td>
<td>.doc, November 2008</td>
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<td>Analysis of firm and competitors’ KPIs*</td>
<td>.xls, February 2009</td>
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<td>Template of Board Performance Report*</td>
<td>.xls, March 2009</td>
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### Other archival data

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<td>Prior studies and reports on the UK electricity sector</td>
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<td>Articles from <em>Utility Week</em> (1997-2012) *</td>
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Notes

1 We thank our editor for suggesting this neologism. In contrast with strategizing, which means ‘making strategic things’, strategifying means ‘making things strategic’ by changing the boundaries of strategy.

ii EnergyCorp is a pseudonym for the corporation under study. We use the term ‘EnergyCorp’ to refer to the UK entity and the term ‘EnergyCorp Group’ to refer to the parent company.

iii The term ‘Big 6’ refers to the six electricity utilities that operate in the UK: British Gas, EDF UK, E.ON UK Plc, RWE Power, Scottish Power Plc, and SSE Plc.