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Revisiting Politics in Political CSR: How Coercive and Deliberative Dynamics Operate through Institutional Work in a Colombian Company

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Abstract

This article analyses the political dynamics taking place within a Colombian supplier company during the implementation of a client's global Corporate Social Responsibility (CSR) programme, which radically transformed the local understandings of the supplier's social responsibilities. We distinguish two forms of politics in political CSR – *coercive* and *deliberative* politics –, and examine how they unfold through lower-level managers' institutional work. Our longitudinal case study identifies four types of institutional work, which combine into three political configurations – *irreconcilable politics, complementary politics* and *aligned deliberative politics* –, resulting in the hybridisation of explicit and implicit CSR. By analysing how local managers from emerging countries and at the bottom of the supply chain cope with the new political role of MNCs, we expand the political microfoundations of CSR and highlight the interactive and political nature of institutional work aimed at addressing major societal challenges.

Keywords: CSR, institutional work, political CSR (PCSR), micro-CSR, developing countries, transnational diffusion, lower-level managers, deliberative politics.

Over a decade ago, the stream of political CSR (PCSR) has emerged to study the extended political role of multinational corporations (MNCs), by exploring how companies regulate social and environmental behaviour and provide public goods in a context of globalisation (Matten & Crane, 2005; Scherer, Rasche, Palazzo, & Spicer, 2016). Using political theory perspectives, PCSR scholars have pointed to the emergence of a new 'state-like role' for MNCs (Matten & Crane, 2005) and explored the multiple normative implications of such a phenomenon (Scherer, 2018; Scherer & Palazzo, 2011).

Though insightful, PCSR studies have also generated criticism and debates. One area of contention concerns what is meant by politics in PCSR. On the one hand, scholars inspired by Habermas have developed a normative approach to CSR and define 'politics' in PCSR as 'deliberative politics' – i.e. a set of deliberative processes meant to promote dialogue between firms and stakeholders (Scherer & Palazzo, 2007, 2011). On the other hand, Critical Management Studies (CMS) scholars relying on more structural or radical approaches to power (e.g. Lukes, 2005) have warned against the potential naivety of such a view (Fleming & Jones, 2013). These scholars equate politics in PCSR with access to resources and power games, and focus on 'coercive politics'. A second issue of concern in PCSR is its lack of a micro-level perspective (Frynas & Stephens, 2015; Gond et al., 2017), as PCSR has mostly been studied at the macro-level of analysis, with a focus on MNCs or global standards (Levy, Reinecke, & Manning, 2016).

In this paper, we seek to address both concerns by conceptualising both the coercive *and* deliberative politics inherent to PCSR and by investigating how these political dynamics are played out at the micro-level of analysis. To analyse the micro-politics of CSR diffusion, we focus on the 'institutional work' (Hampel, Lawrence & Tracey, 2017) performed by lower-level managers (middle managers and below) and investigate the political dynamics produced by the interactions between different types of institutional work.

We conducted a longitudinal study of a sugar producer in Colombia, a middle-sized company of 800 employees located in a rural part of the country, with a strong tradition of commitment towards employees and local communities, rooted in catholic principles, philanthropy and paternalism. In 2010, the company became involved in a supplier CSR programme set up by one of its major clients, an MNC in the beverage industry. Based on a global, explicit and western understanding of CSR, the programme required the supplier to develop a new set of CSR activities, illustrating the encounter between locally implemented 'implicit' forms of CSR and externally driven 'explicit' forms of CSR (Matten & Moon, 2008). We investigate the various types of institutional work performed by lower-level managers who had to deal with those demands. This case was therefore an 'ideal setting' (Burawoy, 1998; Yin, 2007) to study how different groups of managers and multiple types of institutional work interacted with each other – generating new forms of explicit CSR or maintaining the existing 'implicit' understandings of business responsibility – and to understand the political dynamics involved in this process.

Our findings reveal a process of CSR hybridisation in which elements from implicit and explicit CSR were combined. Depending on their positions and objectives, lower-level managers engaged in four distinct types of institutional work: *organisational identity work*, *theorisation work*, *bureaucratising work* and *strategifying work*. Exploring the interactions between the different types of institutional work performed by two coalitions of actors, as well as the coercive and deliberative politics involved in these interactions, we identify three configurations of political dynamics – *irreconcilable politics, complementary politics* and *aligned deliberative politics* – that shaped the process of CSR implementation. Our results show how these configurations hybridised explicit and implicit CSR.

By uncovering the micro-politics of CSR implementation, this paper makes a twofold contribution. First, we advance PCSR studies by explaining how coercive and deliberative

politics are simultaneously deployed in a local process of CSR implementation, and showing how relatively marginalised and powerless actors could gain influence through deliberative politics. This suggests that deliberative politics may play emancipatory and adaptive roles in CSR implementation processes. Second, we theorise the political and interactive nature of institutional work by showing how multiple forms of institutional work interact to create political configurations, shaping the adoption of global CSR programmes.

Micro-Politics of CSR: An Institutional Work Perspective

Two forms of 'politics' in political CSR

Beyond its focus on the growing regulatory role of companies on the production of common goods, one distinctive feature of PCSR concerns its normative orientation and progressive political stance (Scherer, 2018; Whelan, 2012). From this normative standpoint, PCSR scholars question existing corporate governance structures and call for the emergence of new types of multi-stakeholder dialogue and regulations that facilitate democratic deliberation around firm's activities (Scherer & Palazzo, 2007). Mirroring political studies of deliberative democracy (Curato et al., 2017), PCSR scholars promote a normative ideal of stakeholder participation and deliberation. Accordingly, 'politics' means 'deliberative politics' (Scherer, 2018) and is defined after Habermas as a set of dialogical processes facilitating mutual understanding, deliberation and collective learning.

Studies of deliberative politics have revealed the communicative dynamics underlying such processes, describing the role played by rhetoric, testimonies, storytelling and humour (Curato et al., 2017). For instance, in a study of the creation of the International Criminal Court, Deitelhoff (2009) shows a process of 'soft steering' (Risse, 2004) in which negotiations involve the framing and reframing of issues so that they resonate with existing knowledge in ways that facilitate a shared understanding of these issues.

This deliberative conception of politics has been challenged by researchers who call for the consideration of more structural, radical or coercive forms of power (Gond & Nyberg, 2017) and explain PCSR initiatives in terms of the pursuit of either individual or corporate interests (Banerjee, 2018; Fleming & Jones, 2013; Whelan, 2012; Frynas & Stephens, 2015). This coercive conception of politics predominantly focuses on control and resource possession (French & Raven, 1959; Pfeffer, 1992), conceiving politics as 'the domain in which powerful actors (such as business firms) advance their private interests and optimise their influence on collective decisions, often at the expense of other, less powerful actors' (Scherer, 2008, p. 390). In this vein, CMS or corporate political activities (CPA) scholars have called on researchers to reconsider the notion of politics in PCSR, pointing to gaps between an 'official rhetoric' of deliberative democracy and actual practices, which end up reproducing dominant positions through power mechanisms. As Banerjee (2018) has shown in the case of multi-stakeholder initiatives, while companies may engage in CSR programmes to showcase the values of deliberative democracy, these processes may hide controversies and violence at more local levels of analysis, where vulnerable local community stakeholders may be structurally silenced, if not excluded from any deliberation.

Although tensions between deliberative and coercive forms of politics are central in both PCSR and deliberative democracy studies (Curato et. al, 2017), advocates for each perspective have rarely considered both political dynamics in their empirical work.

Towards a micro-level analysis of PCSR

A second concern in the PCSR literature is the relationships between the macro and microlevels of analysis and the need to study the local reception of global PCSR programmes in developing countries. Mirroring the long-standing neglect of individuals in CSR studies (Gond & Moser, 2019), prior PCSR studies have predominantly focused on the macro level of analysis (Frynas & Stephens, 2015) and the emergence of regulations at the transnational

level (Rasche & Waddock, 2014) through standards and multi-stakeholder initiatives (Levy, Reinecke, & Manning, 2015).

Recent studies have shown that there may be significant differences between the macro and micro levels of analysis, revealing some political paradoxes of CSR programmes and tensions between implicit and explicit forms of CSR (Acquier, Carbone & Moatti; 2018; Morsing & Spence, 2019), particularly in the context of developing countries (Khan, Munir, & Willmot, 2007). As they diffuse across global supply chains, CSR programmes constitute a central vehicle for reshaping traditional implicit forms of CSR and moving towards more explicit CSR (Matten & Moon, 2008, p. 405). As the PCSR literature has not yet tackled the issues related to the local reception of such programmes, it fails to explain how new global CSR regulations may co-exist with local understandings and traditions of CSR, and what the impacts are in terms of social welfare.

To fill this gap, we adopt a micro-level approach (Frynas & Stephens, 2015; Scherer, 2018) and focus specifically on the role played by the lower level of management (middle managers and below). In line with our dual approach to politics in PCSR, we regard such micro-politics as encompassing not only local power games – *coercive micro-politics* – but also processes of discussion, persuasion and negotiation – *deliberative micro-politics*.

Capturing CSR micro-politics through institutional work

To investigate these two forms of micro-politics, we draw on the 'institutional work' concept (Lawrence & Suddaby, 2006), which explores how 'inhabited institutions' are enacted through daily practices (Lawrence, Suddaby & Leca, 2011). While early studies have explored how institutional work is performed at the field level, attention to practice has shifted analysis towards more micro-level institutional processes, and studies have started exploring how institutional work unfolds within organisations (Hampel et al., 2017).

Institutional work scholars typically equate politics with the concept of power, and approach it as coercive and conflictual mechanisms (Lawrence & Buchanan, 2017). Empirical studies typically focus on the institutional work initiated by dominant actors such as high-status professional groups who use their resources to shape institutional change in order to protect or expand their organisational jurisdictions (Currie, Lockett, Finn et al., 2012; Rojas, 2010). Some types of institutional work have been relabelled 'political work'; for Perkmann and Spicer (2008), this political work consists in enrolling actors to advance their project and defining interests, collective rules and regulations.

However, we still lack a full understanding of the organisational and micro-foundations of institutional work. Scholars have called for a better understanding of how ordinary, less powerful members within organisations participate in the creation, maintenance or disruption of institutions (Phillips & Lawrence, 2012). Additionally, we need to consider the possibility of collaboration among heterogeneous groups (Zietsma & Lawrence, 2010), thus extending the vision of politics to include more cooperative processes (Hampel et al., 2017).

In sum, our review of prior research suggests that the context of CSR implementation in a local supplier organisation in a developing country offers a unique opportunity to challenge the conventional vision of institutional work as predominantly initiated by homogeneous and dominant actors, and to uncover how this work creates political coercive and deliberative dynamics at lower-levels of management. We therefore address the two following questions: *How do lower-level managers influence the local implementation of global CSR programmes through institutional work? How do types of institutional work interact in coercive and deliberative and deliberative political dynamics that shape the process of CSR implementation?*

Research Setting and Methods

To address these questions, we conducted an in-depth case study at a medium-sized company ('SugarCo') in the sugar industry in Colombia. SugarCo is a supplier of a major local beverage company (BeverageCo), a subsidiary of an MNC (Beverage International).

Research setting

SugarCo. A family-owned, medium-sized company, SugarCo produces and distributes sugar and molasses. The family holds around 80% of the shares and employs a general manager to run the company. Located in a poor rural area, SugarCo is an important job provider for the region and has a long tradition of charitable activities to aid the surrounding communities. SugarCo's customers are industrial companies and distributors, and the company serves both domestic and international markets, representing 47% and 53% of its business respectively. Almost 30% of its sugar production by volume is sold to BeverageCo. The risk of supplier replacement is high.

BeverageCo. Founded at the end of the 19th century, BeverageCo was managed by local elites until the early 2000s when the company was acquired by a global MNC in the beverage and beer industry, headquartered in Europe. BeverageCo's has several production sites across the country and sells its products on the domestic and international markets. In 2010, the company launched a supplier development programme (SDP) aimed at certifying strategic suppliers in the country (in terms of volume, quality and potential risks) in relation to social, financial and environmental criteria. Based on a continuous improvement philosophy, the programme evaluates each supplier's overall performance on a yearly basis. The programme covers categories such as production requirements, environmental criteria and labour conditions. Each category has the same weight in the final performance score, which is a factor in yearly purchasing decisions. Assistance is offered to suppliers: information about required practices is shared upon request and BeverageCo facilitates access to its own production sites.

Two reasons led us to choose this case. First, the supplier operates in an industry with a poor CSR reputation, yet with long-standing traditional involvement in local communities. Second, at the time of the research, SugarCo was the only supplier in the industry involved in a formal supplier development programme, and, in 2011, the first author, in contact with the local university, gained access to SugarCo and could follow the adoption process of the SDP program in real time from early 2012 until 2014.

Data collection

The researcher had access to internal data, such as internal presentations and meeting notes taken in 2011 with the university. She conducted 59 interviews with a variety of actors (SugarCo informants, BeverageCo, SugarCo suppliers, surrounding communities, experts and other companies in the industry). Data was also gathered through observation and participant observation at 12 CSR-related meetings, in addition to visits and phone conversations, producing more than 30 pages of field notes. We completed our dataset with secondary data related to the industry. Appendix 1 details our data sources.

Consistent with our focus on the individual and intra-organisational levels, interviews within the organisation were conducted until we reached saturation and had interviewed at least one employee in each area of the company. Key actors related to CSR and the SDP were interviewed at least twice at different times. All interviews lasted between 45 minutes and 2 hours and were recorded and transcribed. We used a semi-structured interview protocol to develop a rich account of the evolution of social and environmental practices at SugarCo, the role of clients and other forces in that evolution, the changes made in response to client demands and the benefits and difficulties brought on by these changes.

Data analysis

Our analysis of the institutional work involved in the transition from implicit to explicit CSR followed a continuous back-and-forth movement between data and theory and a three-stage

process. In the first stage, we used the 'temporal bracketing' technique (Langley, 1999) to make sense of changes both at SugarCo and in the industry. Our analysis was guided by the following questions: *How is SugarCo's CSR approach evolving? How are clients influencing this evolution?* During this phase, the first author coded interviews from SugarCo, some CSR experts, BeverageCo, other companies in the industry and communities, the content of internal PowerPoint presentations and sustainability reports to grasp the specificities and changes in CSR at the industry level, as well as key characteristics of the SDP. Through this process, we identified key changes in terms of CSR at both the industry and company levels, and documented the hybridisation of traditional (implicit) CSR with more globally oriented (explicit) forms of CSR.

Our second stage of data analysis involved looking at the actions performed by individuals to deal with new CSR demands, in order to address our first research question. We began by coding interviews with key managers involved in the SDP (from health and safety, quality, change management and social worker), as well as meetings related to explicit SDP demands. We coded the interviews using Atlas-ti, to identify first-order concepts that corresponded to the 'doings and sayings of actors' (Nicolini, 2012). We focused on how actors talked about CSR activities at different times (e.g. labelling social welfare practices as strategic) or how they managed CSR activities (e.g. including social welfare activities in sustainability program). We then introduced additional sources such as other interviews, documents and field notes to refine our first-order concepts.

Following the 'Gioia method', we then grouped these CSR-related *activities* into secondorder themes (Gioia, Corley, & Hamilton, 2013) corresponding to specific actors' *practices* (Nicolini, 2012) of institutional work. This analysis involved continuous iterations between data and theory, using the original institutional work repertoire from Lawrence and Suddaby (2006), as well as insights from prior institutional work studies (e.g. Currie et al., 2012; Gond

et al., 2018). For instance, we found that 'labelling implicit CSR as strategic' and 'participating in CSR award to promote social welfare initiatives' could be grouped together into a practice that we labelled 'valorising traditional CSR'. We found some types of practices already identified in the institutional work literature (e.g. changing normative associations) and defined some additional practices to explain specific patterns (e.g. referencing). We subsequently abstracted these second-order themes into higher-order aggregate dimensions (Gioia et al., 2013) that correspond to four specific types of institutional work: *organisational identity work, theorisation work, bureaucratising work*, and *strategifying work*. Figure 1 presents the resulting data structure as well as the definition of each type of work. Appendix 2 provides supplementary empirical illustrations for all our second-order themes. The outcome of this analysis constitutes our first findings.

INSERT FIGURE 1 ABOUT HERE

Our third and final stage of analysis addressed our second research question, to explore how institutional work combined into political configurations, shaping CSR hybridisation. We found that two competing 'coalitions' of actors emerged during the adoption of explicit CSR. On the one hand, a tight 'social' coalition regrouped members of the human resources management team, including the social worker, the health and safety manager, the communications manager and the training manager. On the other hand, the change manager, the quality manager, the production manager, the logistics manager and the warehouse manager formed a 'commercial' coalition. Though loosely coordinated, these actors shared similar goals: they downplayed community-based activities and reinforced business logics.

To document the political dynamics involved in these coalitions' institutional work, we reanalysed our data in light of the distinction between 'coercive' politics (e.g. power games based on resources, uses of formal authority) and 'deliberative' politics (e.g. framing of discourses and communication to reach consensus through deliberation) (Curato et al., 2017;

Deitelhoff, 2009; Scherer, 2018). We found that CSR hybridisation resulted from three distinct patterns of interaction that blended deliberative and coercive politics in various ways: *irreconcilable politics, complementary politics* and *aligned deliberative politics*. Table 1 summarises the results of this analysis, which is presented in our second findings section.

INSERT TABLE 1 ABOUT HERE

Historical Background: Moving from Implicit to Explicit CSR

CSR activities in Colombia are rooted in the Catholic tradition and built on a long history of corporate philanthropy. SugarCo reflects this history, by supporting many aspects of life around the factory (Acosta & Peretzs, 2019). For instance, '[in the 1980s] a butcher's was open twice a week, where people could buy meat which was deducted from their salary' (Worker in the field area, 07/14). On the industrial premises, there is also a church, a theatre, a swimming pool and a store where employees and villagers could buy appliances and groceries on Saturdays. SugarCo also provided transportation for employees and the local community. As evidence of the difficulty of demarcating the professional and private spheres, many employees and the community tend to consider the company a 'family' (Warehouse Manager, 05/13) or at least a 'second home' (Village resident, 08/14). SugarCo also has a school, providing education to children from employees and from nearby villages. In a country with poor access to education, this is regarded as a key contribution by the local community living near the mill. The company also provides health-care services, mentioned by most interviewees as one key contribution of SugarCo to the region. Two doctors still serve company employees and the nearby communities in villages, in an area with limited access to health services.

In recent years, new CSR-related activities in the sugar industry have emerged in response to international buyers' concerns:

Today the world is more demanding in terms of CSR... Looking at how we make sugar: do we do it with child labour, forced labour? Are we in compliance with the law? (Manager from a large company, 12/13)

Food safety and environmental concerns have also been emphasised by clients. Since 2010, SugarCo has faced several demands from MNCs to develop explicit CSR-related activities and specifically to join BeverageCo's SDP, 'leading us to start talking in a comprehensive way about social responsibility' (Health & Safety Manager, 07/12). The SDP can be regarded as an explicit form of CSR, as it required SugarCo to formalise its own CSR policy, write a sustainability report, implement food safety protocols, manage supplier risks, establish a corporate governance code, develop career plans for employees and indicators to manage the provision of public goods to communities. However, earlier implicit forms of CSR did not disappear; they were combined with or re-cast as 'explicit' CSR activities.

In the following two findings sections, we describe the four types of institutional work involved in SDP implementation at SugarCo and then explore how these types of work interacted and how the two coalitions of actors employed both coercive and deliberative politics to shape the combination of explicit and implicit CSR.

Hybridising Implicit and Explicit CSR: Lower-Level Institutional Work

Organisational identity work: Setting the conditions for adopting explicit CSR

Organisational identity work refers to activities oriented towards the re/definition of the social and economic role of the company, i.e. 'processes in which individuals engage to create, present, sustain, share, and/or adapt organisational identity' (Kreiner, Hollensbe, Sheep et al., 2015, p. 11). Organisational identity work played a crucial role in creating conditions that would facilitate the adoption of explicit forms of CSR by disrupting the

traditional approach to business responsibility. This work took the form of two central

practices: reconfiguring the role of the company and reconfiguring interactions with

communities and the state. Both practices reflected longer-term transformations at the field

level. Reconfiguring the role of the company was central to shifting SugarCo's organisational

identity from a 'family' to a 'performance-driven' company:

SugarCo was not a company... It was more like a family, because it is family-owned and every member of a family would work here: parents, uncles [...]. There was too much emphasis on family values; the concept of efficiency did not exist. (Warehouse Manager, 05/13)

In addition, a new emphasis was placed on food safety after 2012. Due to their proximity

to market expectations, commercially oriented actors played a key role in changing

employees' perceptions of SugarCo, turning this 'industrial sugar producer' into a 'food

processing company'. Integrating food safety requirements into production processes

required major financial and material investments as well as cognitive changes.

Here, workers were not aware that the grease we use for the machines can contaminate sugar. They didn't have that knowledge. That is, their job was simply to lubricate. Nothing else mattered. The equipment was not washed or cleaned to make sure that it remained innocuous. (Production Manager, 05/13)

The second practice, reconfiguring the interactions between SugarCo, communities and

the state involves de-institutionalising some traditional aspects of implicit CSR, such as the

company's tendency to respond to all types of stakeholder needs, taking on state-like

responsibilities for local communities. Echoing the industry-level discourse about CSR, all

managers underlined the need to downplay the role of charity, a concept deemed

inappropriate in the new business context:

To change this mindset of 'charitable giving', the most difficult thing is to diffuse the idea that responsibility needs to be shared, that everyone has to participate [*including the state, the municipality and the community itself*]. At the beginning, people asked why we had stopped giving gifts. They complained that we had become stingy, but we started explaining to them that we had done many things [...]. People are starting to understand this better today and are asking the state to fulfil its role. (Human Resource Manager, 07/12)

With this objective, the company decided to rethink its work with local communities and the local government, seeking to establish limits and boundaries to its involvement, in order not to appear as the primary provider of public goods in the region anymore. Visits to communities traditionally consisted of SugarCo 'bringing gifts and groceries, and having doctors and the priest take charge of community issues' (Communications Manager, 07/12). In 2011, one of the priorities for the human resources department was 'active participation in the development of the region' (Internal presentation, 2011) with the 'objective to make sure that the state fulfils its role, so SugarCo could tell the municipality "we have done this, now you have to do that'" (Social Worker, 07/12). To move away from a paternalistic relation of dependence from surrounding communities – where the resourceful company tended to answer local requests on a one-to-one basis – SugarCo wished to empower the local communities and help them express and review their needs in a more structured way. Rethinking the identity of SugarCo, however, raised the question of how responsibility should be theorised in the new context.

Theorisation work: Defining CSR for SugarCo

One of the first SDP demands was the definition of a CSR policy. For managers at SugarCo, this meant sharing a common definition of new concepts such as 'CSR' or 'stakeholders'. During the process of implementing new global ideas, acceptance rests on finding some degree of equivalency between these ideas and existing elements from the local setting. *Theorisation work* – the process by which organizational ideas become abstracted into theoretical models to support their diffusion across time and space (Mena and Suddaby, 2016) – serves as the basis for such comparability. We found that theorisation work was done through two main practices: *referencing* and *constructing boundaries. Referencing* corresponds to activities that aim at (re)defining the meaning of CSR in reference to external

standards and definitions. SugarCo managers worked intensively with external experts to make sense of CSR and its concrete implications for the company:

We had many activities, but a year ago we did not know if those were part of CSR or not. [*Today*] we have advanced in our knowledge of CSR. (Health & Safety Manager, 06/12)

On several occasions, business consultants and academics participated in the development of new activities, helping local managers to overcome their lack of technical skills and knowledge of global CSR. One especially challenging task consisted of defining and translating the notion of 'stakeholder'. The company hesitated to include labour unions, employee families, the school, local communities and the church as stakeholders. In 2011, the company asked academics at a Colombian business university to reflect on the meaning of stakeholder as applied to SugarCo, and to develop a formal CSR stakeholder management strategy. A striking illustration of this dilemma relates to the church. While the priest had historically played a central – albeit informal – role in managing social conflicts between workers and managers, acknowledging this role in explicit and official CSR communication was not obvious: 'About the priest... I do not have much to say, it seems to me that he does a very good job. It counts in our relationship with communities, but I don't see him in CSR' (Social Worker, 10/13).

This redefinition of CSR through referencing involved the reconsideration of who and what falls inside or outside the scope of CSR, a process even more visible in the practice of *constructing boundaries* around CSR. Managers competed to shape such boundaries, both in terms of organisational structure and spheres of authority, with the aim of improving their own status and/or position within the organisation.

CSR leads to internal power struggles between departments, because it is so important, because the company's future depends on it, because everyone wants to take over this function. (Manager from a large company in the industry, 11/14)

As a whole, through the work of theorisation, CSR was reframed in terms of content and organisational structures. The final definition led SugarCo to downplay some traditional

practices (religion, housing), integrate but reframe some traditional practices (implicit CSR towards communities) and introduce new practices (explicit CSR towards clients) into a more comprehensive CSR approach.

Bureaucratising CSR: Combining implicit and explicit CSR

Bureaucratising work encompasses practices of creating organisational routines and templates for CSR. Bureaucratising work took two forms: *measuring* and *imitating* practices. *Measuring* practices refer to the development of indicators to improve the managerial control, accountability and auditability of CSR-related practices. Over the period of study, we observed a clear push towards performance measurement throughout the organisation. This movement originated from top management – who made it clear that 'everything has to have indicators' (General Manager, 10/12) – as well as from explicit demands of the SDP programmed and related audits.

[*The auditor from BeverageCo*] asked us 'well, what are the CSR programmes that you have?' But then she said, 'no, look, you guys are not structured, you need to define a strategy, define some targets, define indicators. (Quality Manager, 07/12)

Measuring was seen as a 'natural' approach to CSR for actors such as the quality manager. Interestingly however, the social coalition (who had thus far been reluctant to measure their work) started to embrace measurement as they saw this practice as an opportunity to maintain and promote traditional implicit CSR practices. To them, making such practices measurable raised their profile and demonstrated their compatibility with the new managerial orientation:

The work our company does with employee families is excellent and I believe the person in charge of CSR has to keep promoting this work, but turn it into indicators, quantify it. (Change Manager, 08/12)

Within this context, the health and safety manager and the social worker used GRI guidelines to get ideas on how to make current CSR activities measurable, in order 'to show that CSR is progressively leaving the concept of philanthropy and arriving at the idea of indicators' (Health & Safety Manager, 10/13). In 2012, actors in charge of social welfare had

already developed indicators to measure how CSR influenced community welfare and intended to extend this approach: 'our greatest challenge for 2012 is to have more indicators and to be able to compare with previous years' (Health & Safety Manager, 09/12).

A second form of bureaucratising work consisted in the pure replication of some external standards, a practice we labelled *imitating*. For instance, in addition to implementing BeverageCo's SDP, SugarCo's logistics manager 'replicated' the entire SDP to apply it to their own suppliers, in order to address BeverageCo and other clients' potential concerns about suppliers' social risks (e.g. to prevent social conflicts with sugarcane cutters). This programme required SugarCo's suppliers to optimise processes and increase social and environmental monitoring:

The logistics department now has to work on the development of our suppliers [...] we are monitoring them to check that they are paying their employees. We ask them about human rights, about the quality of the service or the product, the environment, health and safety... and that is part of our own CSR. (Logistics Manager, 10/12)

On the whole, this bureaucratising work was performed by virtually all managers in the firm. However, the practice of measuring was mobilised by the social coalition with the aim of maintaining local practices focused on community involvement, embedding implicit forms of CSR within explicit CSR. By doing so, actors reframed the justification of such practices on processual and pragmatic grounds rather than on philanthropic motivations.

Strategifying work: Making implicit and explicit CSR 'strategic'

The fourth and last type of institutional work we identified is *strategifying work* that consists in labelling things as strategic – in contrast with 'strategising' which refers to formulating a strategy (Gond et al., 2018). Strategifying involves shifting the boundaries of what is defined as strategy within an organisation so that a new notion can become regarded as 'strategic' (Gond et al., 2018, p. 242). In our case, this work focused on making CSR strategic and took the form of *valorising* and *changing normative associations*.

Valorising traditional CSR activities consisted in showing that prior implicit forms of CSR 'contribute to a grand objective' (Health & Safety Manager, 03/13). Prior CSR activities were thus labelled as strategic, especially those that involved the local community:

For instance, with the community we are developing a project with the ICBF [*Colombian Institute for Family Wellbeing*] that has an impact on our families. So it becomes strategic because it allows us to work with people we are not currently working with. (Social Worker, 03/13)

Valorising also involved seeking third-party legitimation of CSR activities, notably through participation in several CSR award contests. In 2013, for instance, the human resources team competed for a CSR award with an activity to showcase how health and safety and social welfare managers cooperated to introduce 'well-being' breaks for workers during working hours.

Changing normative associations consists in 're-making the connections between sets of practices and the moral and cultural foundations for those practices' (Lawrence & Suddaby, 2006, p. 224). In our case, this practice led SugarCo to reconsider the objectives of traditional business responsibility, justifying them on business rather than on moral grounds. The commercial coalition had a strong influence in reframing CSR as a 'driver of performance' and in making the production of a business case a precondition to invest in any CSR practice.

[*Having the priest*] is purely instrumental. I am sorry to talk like this, but it is a way of safeguarding our operations, so that the company can maintain its activity in critical situations. (Change Manager, 03/13)

In a similar vein, managers established a list of 'official corporate values' that reframed the traditional approach to CSR in more 'explicit CSR' and 'performance-driven' language. For instance, the 'family' corporate value was reformulated as 'a responsible family company' – a term borrowed from an international certification scheme – and this value was regarded as a way to secure a better work-life balance for employees. The social coalition also introduced economic justifications for traditional CSR actions: 'Why do we work with communities in the area of influence? There is always the issue of security, of license to operate, of maintaining our operation' (Social Worker 03/13).

In sum, strategifying work supported the reframing of CSR as an essential 'strategic' issue that encompasses both moral and pragmatic justifications. While all the actors legitimised explicit CSR, the social coalition valorised implicit CSR and justified it in terms of the benefits for the company, whereas the commercial coalition used strategifying work to promote a business case approach to CSR.

The Micro-Institutional Politics of CSR Hybridisation

We now turn to the question of how the types of institutional work interacted in coercive and deliberative political dynamics that brought about CSR hybridisation (see Table 1). We identified three configurations through our analysis: *irreconcilable politics, complementary politics* and *aligned deliberative politics*.

Irreconcilable politics

Irreconcilable politics is a configuration where the two coalitions engaged in a similar type of institutional work, but each sought to advance their own particular interest through coercive politics (see Table 1). We observed such coercive politics when protagonists perceived a given situation as a zero-sum game, involving choices between irreconcilable positions. Practices aimed at *constructing organisational boundaries* illustrate such dynamics. Each coalition sought to take over the organizational responsibility for CSR. The social coalition promoted a collective construction of CSR through the deployment of a multi-disciplinary team, whereas the commercial coalition advocated a top-down approach that would better fit top management expectations.

Ok let's say we decide to structure the process with a committee. Obviously, in addition to the committee, I have to create some policies, some procedures, review the processes, etc.... but I don't see that in the proposal [made by the health and safety manager]. I can't

go to the general manager with the idea that a committee is going to be created; he will say to me: well, you are going to create a committee, but what for? (Change Manager 07/12) In June 2013, after rising conflicts between the human resources and quality departments and although the committee had been officially formed, top management offered a 'compromise': they followed the change manager's advice to define a clear sphere of managerial authority for CSR management, but assigned this formal and official responsibility to the social welfare department.

We had been expecting changes. We thought that CSR would go to the quality department, but finally it was given to me [...]. There was a lot of uncertainty, but the directive comes from top management. (Social Worker, 10/13)

Although neither of the two coalitions got what they were hoping for, this decision further enabled the hybridisation of the two distinct approaches to CSR by explicitly empowering actors from the social coalition who pushed for implicit CSR.

Complementary politics

In the second configuration, *complementary politics*, actors from both coalitions engaged in a similar type of institutional work, but they did so through different political dynamics. The commercial coalition advanced their interests through hierarchical status and role-based legitimacy, following a logic of coercive politics to promote explicit CSR practices, whereas the social coalition used the more subtle tactics of deliberative politics to maintain implicit CSR practices. In contrast to *irreconcilable politics*, this second type of interaction was not a zero-sum game: the outcome of the interactions satisfied the main goals of each coalition as all types of institutional work hybridised CSR, combining elements of explicit and implicit CSR in a balanced manner. *Referencing* practices offer the best illustration of this configuration. Actors from both coalitions in charge of developing a new CSR definition and new CSR activities were in search of 'best practices' (Change Manager, 06/12) and 'examples to understand CSR' in order to 'define what we need to develop' (Social Worker, 03/13).

However, the commercial coalition repeatedly emphasised the importance of developing a management system and benchmarking with external initiatives and standards, and downplaying community practices in the CSR programme. As the change manager clearly stated in meetings: 'we need to get rid of the idea that CSR activities are the activities done with the community' (Change Manager, 08/12), 'we need to avoid reinventing the wheel. I think what we need to do is to see how others have done it, because they have done the thinking about what CSR means' (Change Manager, 02/13). They seemed determined to reproduce CSR according to existing external standards or models, push this orientation using the legitimacy conferred by their managerial expertise:

The idea of developing suppliers has already been invented. It comes from BeverageCo. They make a diagnosis and tell you where you need to improve in terms of CSR. Six months later they come back and evaluate your improvement. (Logistics Manager, 10/12) In contrast to this approach, actors from the social coalition engaged in *referencing* work to protect existing implicit CSR activities, but through a deliberative political process that involved the active reframing of external CSR standards. They argued the need for a contextualised vision in which CSR reflects SugarCo's local specificities rather than transposing global standards. As the health and safety manager explained:

GRI is very limited regarding [*our specific*] social issues. For us, it is very important to work with the families of our workers, because it reinforces their sense of belonging to SugarCo. But maybe that is not important for another company. I do believe we can use an external framework, but we need to keep in mind our reality and specificity. (Health & Safety Manager, 02/13)

The content of sustainability reports and internal presentations reflects the outcome of these parallel yet complementary *referencing* practices: before the SDP was introduced, such reports presented activities relating to employees, their families and the company's contribution to the surrounding communities' economic and social development. 'A few years ago, we did not talk about CSR and sustainability, we talked about welfare activities' (Health & Safety Manager, 07/12). By comparison, after the company joined the SDP,

internal reports were renamed 'sustainability reports' and were organised according to global reporting initiative (GRI) guidelines, following an explicit demand from BeverageCo. Eventually the company adopted a comprehensive approach through a policy that defined CSR as 'actions that lead to sustainable development and stronger relationships with stakeholders, with six overarching strategic objectives' (Internal presentation, 06/12). This formal definition included new explicit CSR terms such as 'sustainability', 'responsible trade', 'responsible sourcing' and 'corporate governance', as well as elements reflecting the prior approach to CSR focused on communities and employees.

We found that *complementary politics* was deployed in other practices, such as *changing normative associations* and *measuring*. As reported in Table 1, the deployment of both coercive and deliberative politics furthered the hybridisation of CSR, notably through the constant framing of implicit CSR practices within explicit CSR categories by the social coalition. Sometimes this involved the design of new indicators to make existing implicit CSR practices visible.

The monitoring system is general, but we must review the activities and indicators that should be included. For example, we have to create indicators of scope, etc., because the GRI is very generic about the topic of relations with communities. What we can do is incorporate indicators we need into the monitoring system. For example, we offer free medical consultations, while other companies do not, yet they are part of our social responsibility. (Health & Safety Manager, 07/12)

Overall, *complementary politics* resulted in both an enhanced formalisation of CSR, conforming to explicit CSR approaches, and a more comprehensive definition and meaning to encompass more implicit dimensions. As a result, the scope of CSR was extended and both 'pragmatic' (e.g. economic performance) and 'moral' (e.g. community well-being) rationales for CSR activities were mobilised, as shown in the 2014 sustainability report:

The company is demonstrating an increasingly strong commitment to a culture of sustainability [...] in which the creation of economic, social and environmental value, in the short and long term, has been central to contributing to the wellbeing and progress of future generations. (Report 2014, p. 6)

Aligned deliberative politics

The third configuration in our narrative account of CSR implementation is *aligned deliberative politics*, where both coalitions engaged in the same type of institutional work in ways that give rise to deliberative politics that complement each other or operate in a synergistic manner to influence other actors (e.g. auditors, upper echelons) so that the goals of both coalitions could ultimately be achieved.

This alignment produced consensus among the coalitions and could be leveraged to promote dialogue on other more contentious areas of debate. We found that this alignment emerged in relation to the practices of *reconfiguring the interactions with communities and the state, reconfiguring the role of the company* and *imitating* (see Table 1). The use of deliberative politics by both coalitions created a 'shared narrative' according to which CSRrelated changes necessarily benefit the company, for instance by reducing risks, improving corporate performance or accessing markets. Various benefits were defined, such as 'process improvement', the notion of 'becoming a global supplier' (Quality Manager 1), improving 'corporate reputation' (Quality Manager 2), and accessing 'new markets' (Social Worker) or 'new practices' (Health & Safety Manager).

In addition, both coalitions sought to disengage the corporation from its traditional quasistate-like role, labelling traditional relationships with the state or communities as problematic. This reframing helped redefine SugarCo as a food company instead of a family:

The company has been developing a programme to understand community needs. We changed our focus: not just giving things to everyone that asks, but asking ourselves 'how much do we budget for that?' This allowed us to reduce traditional paternalism. (Field Area Manager, 07/13)

CSR hybridisation as micro-politics

Overall, the process of hybridisation led to significant changes in the way CSR was defined and practiced at SugarCo. Our data shows a shift from a paternalistic approach to a more business-oriented, bureaucratic and managerial one. This shift is exemplified by elements such as the marginalisation of the priest, who was no longer invited to CSR meetings, or the introduction of new topics (in particular food safety, sustainability reporting, CSR strategy and a governance code) to reflect client demands and redefine the corporate identity as an accountable food processing company. At the same time, the purposive action of the social coalition ensured the maintenance of traditional CSR practices. For instance, SugarCo valorised health activities by displaying them in sustainability reports and gained third-party legitimacy by winning CSR awards. More importantly, traditional practices towards communities, which were important for local stakeholders, were also reframed by the social coalition by shifting from a charitable to a 'community development' approach, in order to increase local communities. Hybridisation also reflects the integration of all CSR-related activities into a single management system run by the social coalition and monitored with indicators by the quality department.

Discussion, implications and conclusions

Through our study, we showed how CSR hybridisation resulted from different forms of institutional work, channelled through coercive *and* deliberative politics. In doing so, our analysis integrates PCSR and institutional work at the micro-level of analysis. Specifically, our results enable us to develop a micro-PCSR approach focused on individuals' action, and to uncover the political interactions produced through multiple forms of institutional work.

Implications for PCSR: Micro-political CSR in action

Our study contributes to the literature on PCSR by broadening and consolidating its conceptualisation of politics while considering its micro-foundations (Frynas & Stephens, 2015; Gond & Moser, 2019; Scherer, 2018). By clarifying the duality of coercive and deliberative politics, we show how distinct political dynamics actually coexist and interact in

an empirical situation. In our case, although the 'commercial coalition' enjoyed higher status, closer proximity with top management and thus more formal power, the initially powerless and peripheral – yet more tightly coordinated – 'social coalition' mobilised deliberative politics successfully in multiple instances, in ways that either 'tamed' the coercive approach of the commercial coalition or complemented its framing to influence its direction and thus the organisational outcomes. In doing so, the social coalition both preserved and reframed pre-existing forms of implicit CSR that could have been undermined by the commercial coalition's efforts to align local CSR practices with global standards.

These elements have significant theoretical implications for the analysis of micro-PCSR, as they document the potentially *emancipatory* and *adaptive* properties of deliberative politics, even when actors operate in contexts where coercive politics are prevalent. First, our results show the *emancipatory* potential of deliberative politics; we found that actors who lack formal power could use deliberative processes as a way to compensate for their lack of formal resources and to promote their agenda in change processes. Second, our results also uncover some *adaptive* properties of deliberative politics; while coercive mechanisms were typically mobilised to introduce explicit commercial dimensions in the local CSR initiative, deliberative politics played a central role in the process of maintaining a place for local CSR, by arguing its compatibility with the new CSR orientation. These results resonate with insights from transnational level studies that show how intra-organisational deliberative politics can sometimes benefit disadvantaged actors through unobtrusive influence tactics, appropriate framing, or collective learning (Deitelhoff, 2009; Risse, 2004).

Our study also has normative implications for PCSR analysis. As the PCSR perspective calls on researchers to promote more dialogical forms of governance and to consider how CSR impacts social welfare (Scherer, 2018; Scherer et al., 2016), further research could explore how such deliberative processes may be systematised and extended to a larger

number of stakeholders at local levels of analysis. Presently, most deliberative dialogues and dialogical forms of governance take place at the global or transnational level, through multistakeholder initiatives (Rasche, 2010; Reinecke & Ansari, 2015). While such practices constitute significant steps to introduce forms of deliberative democracy into the governance mechanisms of global corporations, they run the risk of significantly misrepresenting the needs, interests or values of local stakeholders (Banerjee, 2018). While our case study backs the argument that deliberative politics can be useful at the local level, we also note that such deliberative processes took place among internal managers and did not involve any form of direct representation of external stakeholders. As a result, they could not fully guarantee that the 'social good' was defined in a normatively legitimate manner and ultimately delivered through CSR implementation.

Given the importance of deliberative dynamics to bridge the global and local dimensions of CSR practices, researchers, together with managers and policy-makers, should pay greater attention to how global CSR standards and initiatives generate, frame or hinder local deliberative processes. In the field of global value chains and working conditions, Locke (2013) proposes top-down and bottom-up logics, but these approaches may be extended to processes of inclusion and local community involvement to make sure that appropriate deliberative processes take place at the local level so that they can involve 'fringe stakeholders' (McCarthy & Muthuri, 2018). Future studies could draw on the economies of worth to evaluate and/or design deliberative contexts for CSR implementation that allow for the full consideration of fringe stakeholders' views of the common good.

Implications for institutional work: Interactivity and politics

Our study also contributes to institutional work research (Lawrence et al., 2009), notably by specifying its political nature and implications. Focusing on the micro-level of analysis, we account for the collective and distributed character of micro-institutional work performed

within an organisation (Acquier et al., 2018; Hampel et al., 2017). Our results suggest that institutional work research should be expanded from its current focus on typologies of practices (i.e. identifying the content of institutional work) to systemic considerations of how institutional work is performed by coalitions in ways that shape political dynamics (i.e. identifying the interactions between types of institutional work).

The four types of institutional work identified in our study – *organisational identity work*, *theorisation work*, *bureaucratising work* and *strategifying work* – are, to a certain extent, embedded into global CSR standards, which usually require recipient organisations to develop explicit CSR strategies and to report on them. While demands for CSR from a global perspective create a clear tendency towards the strategic reframing of CSR in emerging countries, most standards rarely prescribe specific practices or levels of performance (Gilbert, Rasche, & Waddock, 2011). The breadth and malleability of such global CSR standards leave a certain degree of latitude for local managers to decide which practices to maintain, change, create or disrupt. As a result, while the diffusion of global CSR programmes is likely to generate similar types of institutional work within similar organisations, it can lead to dissimilar institutional outcomes.

In such situations, what matters more is not the types of institutional work *per se*, but rather *how* forms of institutional work are collectively performed and interact. In our case, institutional work led to the hybridisation of implicit and explicit CSR, involving activities of institutional maintenance, change, and creation (Lawrence & Suddaby, 2006). Without the active engagement of the social coalition in institutional work aimed at maintaining and reshaping traditional activities, the same SDP programme could have led to a complete refocusing of CSR programmes on clients' expectations to the detriment of other stakeholders' welfare, in ways that might dis-embed the company from its local context.

In our effort to analyse how types of institutional work interact, we reveal the central role of political dynamics. These results enrich prior conceptualisations of the political dimension of institutional work by showing how relatively ill-prepared and resource-less actors shaped the changes triggered by the adoption of a global CSR programme. Our results confirm that institutional work can be channelled through coercive political dynamics (Perkmann & Spicer, 2008), leading sometimes to *irreconcilable politics*, as well as less obtrusive forms of power within organisations (Acquier et al., 2018; Daudigeos, 2013; Gond et al., 2018). These findings also enrich the existing repertoire of unobtrusive tactics by showing how deliberative politics can be used as a strategy to compensate for their lack of power.

Leading institutional scholars recently called for a reorientation of institutional work towards more micro-institutional concerns, while simultaneously focusing on 'institutions that matter', tackling 'grand challenges' and connecting with issues of the common good (Hampel et al., 2017). To deliver on this agenda, researchers will have to reframe the study of institutional work as 'Policy Science' and to embrace more engaged forms of scholarship that involve the adoption of a normative position. Echoing this call, our study shows how the implementation of global CSR standards can reconfigure a company's role and its relationships with key local stakeholders and ultimately reshape its sociopolitical embeddedness as well as its ability to respond to the needs of local stakeholders. From a normative perspective, our case study and our political view of institutional work raises numerous questions when it comes to the local implementation of global CSR programmes: Who gets to sit at the table? And who can take part in the institutional work surrounding the local implementation of CSR? How can we adequately represent local stakeholders in such organisational processes? How can we equip actors with the political skills that can tame the coercive politics that may emerge in such processes? Institutional work scholars are currently under-equipped to answer such questions and help make sure that global forms of CSR are

'contextualised' in ways that make them locally relevant. To deliver on this agenda, institutional work scholars will benefit from dialogue and cross-fertilisation with perspectives rooted in political science and deliberative democracy that we have initiated with this study.

While our study depicts the political and interactive nature of institutional work in the implementation of CSR programmes, it has some boundary conditions that call for further research: SugarCo is a national medium-sized company, located in an area poorly deserved by the state, with a concomitant managerialization process operating in a field confronted to CSR-related changes. However, the political configurations we identified are transferable to other settings where heterogeneous groups of actors mobilize various political dynamics to advance their goals. Further research could clarify the underlying contingencies that shape the extent and effectiveness of deliberative processes. The nature of the company and/or the presence of a democratic state could facilitate the use of deliberative politics by marginalised actors, whereas the coercive elements of suppliers' development programs could generate more confrontational processes, especially when they relate to sensitive issues such as labour rights (Alamgir & Banerjee, 2019).

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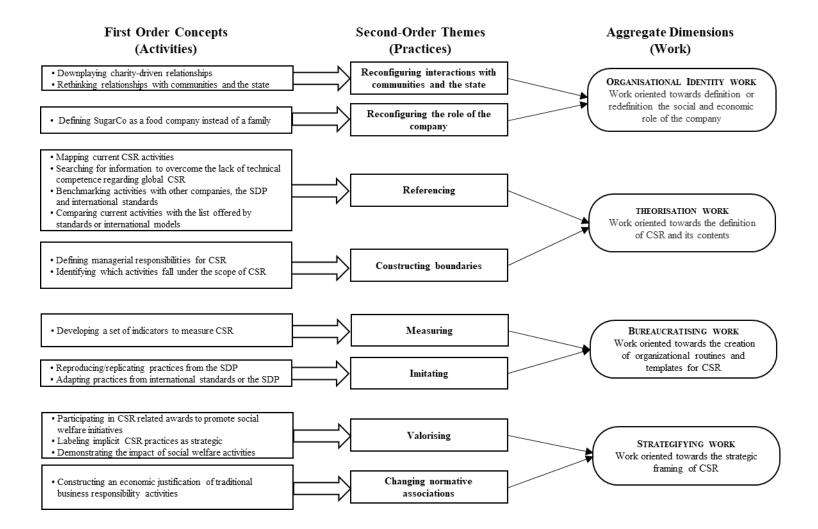
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Figure 1. Data structure



Institutional work	Forms of politics operating throug institutio	h the interactions between types of nal work	Resulting pattern of political dynamics	Outcomes of the institutional work interactions on the
	<u>Coercive politics</u> : Using power to force other actors to behave according to one's interest	Deliberative politics: Reaching a collective agreement through deliberation and active issue- framing		implemented CSR policies, i.e. on 'CSR hybridisation'
CONSTRUCTING BOUNDARIES	Use of legitimacy conferred by the role and hierarchical position to promote a top-down approach to CSR [commercial coalition] vs. bottom-up construction of CSR through a multi- disciplinary team so that everyone can understand its role and responsibility in the monitoring and managing of the topic [social coalition]	No explicit deliberations, but the general manager created a 'compromise' by using the commercial coalition approach to assign a formal CSR role to a member of the social coalition.	IRRECONCILABLE POLITICS Competing coalitions engaged in a similar type of institutional work but to advance their own particular interests, mainly channelled through coercive politics.	Neither of the coalitions achieved its goal: The cross-functional team was not operationalised. CSR responsibility remained confined within a single department labelled 'social welfare & CSR' rather than assigned to the quality manager
REFERENCING	Use of legitimacy conferred by the professional role to push towards compliance with external standards [commercial coalition]	Framing the internal debates about CSR by arguing the lack of contextualisation and consideration of local specificities in standards [social coalition]	COMPLEMENTARY POLITICS Competing coalitions engaged in a similar type of institutional work, but they	Broad definition of CSR that includes local (implicit) and global (explicit and related to standards) practices*
MEASURING	Use of legitimacy conferred by the professional role to establish indicators [commercial coalition]	Framing implicit CSR practices by introducing indicators to make them 'visible' and compatible with the other company indicators [social coalition]	channelled it through different politics, in ways that complement each other's work.	Development of a management system with indicators that encompass multiple types of CSR practices (implicit & explicit)*
CHANGING NORMATIVE ASSOCIATIONS	Use of legitimacy conferred by the professional role to change values and policies [commercial coalition]	Framing prior 'implicit' CSR practices using the language of explicit CSR (e.g. strategy, impacts, etc.) [social coalition]		Comprehensive meaning of CSR that integrates pragmatic and moral rationales for CSR*
RECONFIGURING INTERACTIONS WITH COMMUNITIES AND THE STATE		Framing traditional relationships with the state and communities as detrimental to the company [commercial & social coalition]	ALIGNED DELIBERATIVE POLITICS Competing coalitions engaged in the same type of	Consensual vision of working with the state rather than playing its role *

Table 1. Institutional work interactions and their political dynamics

Institutional work	Forms of politics operating through the interactions between types of institutional work		Resulting pattern of political dynamics	Outcomes of the institutional work interactions on the
	<u>Coercive politics</u> : Using power to <u>Deliberative politics</u> : Reaching a			implemented CSR policies, i.e. on
	force other actors to behave	collective agreement through		'CSR hybridisation'
	according to one's interest	deliberation and active issue-		
		framing		
RECONFIGURING		Framing demands to improve food	institutional work channelled	Consensual approach to the
THE ROLE OF THE		safety as necessary to access markets	through deliberative politics	organisation as a 'food-processing
COMPANY		[commercial & social coalition]	that complement each other	company'*
			or operate in a synergistic	
IMITATING		Framing the adoption of external	manner to influence other	Consensual belief in external
		practices as beneficial to SugarCo	actors.	standards as CSR best practices*
		[commercial & social coalition]		

* Note: In all these situations both coalitions achieve their goals.

SugarCo				
Interviewee	Date of the interview	Interviewee	Date of the interview	
Change management manager	08/2012; 10/2013	Logistics manager	10/2012; 02/2013	
Communications manager	07/2012	Production manager	05/2013	
Cutting operations manager	08/2013	Priest	08/2012	
Doctor	05/2013	Quality manager 1	07/2012; 08/2012; 09/2012	
Environmental manager	10/2012	Quality manager 2	06/2012	
Employee union representative	05/2013	School teacher	02/2013	
Field area manager	07/2013	Social worker	07/2012; 10/2013 06/2014	
Financial manager	07/2013	Supplier development coordinator 1	10/2012	
General manager	10/2012	Supplier development coordinator 2	05/2013	
Health and safety manager	07/2012; 10/2013	Training manager	08/2013	
Human resources manager 1	07/2012	Warehouse manager	05/2013	
Human resources manager 2	06/2012	Worker in the field area	07/2014	
Internal audit manager	07/2013	Worker in the production area	05/2013	
		er interviews		
BeverageCo	08/2013	CSR and industry expert	07/2012	
SugarCo supplier (3 suppliers)	07/2013	CSR expert academic	08/2013	
Village 1 (group of 3 people)	08/2014	CSR expert local company	08/2013	
Village 2 (2 person)	08/2014	CSR expert academic	10/2014	
Village 3 (group of 7 people)	12/2014	CSR expert local company	02/2013	
Large company in the industry (5 interviews) Large company in the industry	04/2012; 12/2012; 12/2012; 10/2013; 12/2013 05/2013; 12/2013;	Large company in the industry (3 interviews) Large company in the industry (1	08/2013; 08/2013 06/2014	
(4 interviews)	05/2014; 11/2014)	interview)	12/2013	
Industry association	10/2013			
Meeting to define a strategy to work with communities and unions	03/2012	Meetings Meetings to analyse current CSR activities and reflect on new ones (3 meetings)	05/2013	
Meeting to present the result of the worked performed with the university during 2011	06/2012	First working meeting with the consultant team developing the corporate governance code	10/2012	
Meeting with consultants to define the corporate governance project	09/2012	Supplier development program presentation	10/2012	
Meeting between change manager and health and safety manager	07/2012	Workshop to define CSR	02/2013	
Meeting between change manager and health and safety manager to have feedback from the interviews first researcher	09/2012	Workshop to define CSR	03/2013	

Appendix 1. Details of the data sources

Work (Aggregate dimensions)	Practice (2 nd order themes)	Examples of activities in the data (1 st order concepts)	Illustrative data
ORGANISATIONAL Identity work	RECONFIGURING INTERACTIONS WITH	Downplaying charity-driven relationships	'Employees here are still very reluctant [to change] because they think that corporate responsibility is giving away bananas. The problem is that they still see it as gifts.' (general manager, 10/12)
	COMMUNITIES AND THE STATE	Rethinking relationships with communities and the state	'It is when we work with communities that we easily lose our way. We need to guarantee that the state fulfils its role and define how to monitor the municipality.' (manager from the human resources team, field notes, 06/12)
	R ECONFIGURING THE ROLE OF THE COMPANY	Defining SugarCo as a food company instead of a family	'I have an obsession: to turn this company into a food company.' (production manager, 05/13)
THEORISATION WORK	REFERENCING	Mapping current CSR activities	'We have developed a huge matrix with all CSR actions. We made the matrix in 2011. Those are all the actions we have done, but we still need to go further in measuring the impact of those actions.' (social worker, 10/13)
		Searching for information to overcome the lack of technical competence regarding global CSR	'BeverageCo told us: "you don't know what a code of ethics is." We started doing some research. We asked some suppliers for quotations and searched some bibliographic references.' (health and safety manager, 07/12)
		Benchmarking activities from other companies, the SDP and international standards	'We are not saying that we will get a full ISO 26000 certification, but what we want is to define which elements we will take from it to help us measure stuff.' (social worker, $10/13$)
		Comparing current activities with the list offered by standards or international models	'So let's say that the managerial standard tells you that everyone in our neighbouring communities should have shoes. My first question will be: do you have shoes? So the idea is to look at the guidelines and align our activities with that.' (change manager, 10/13)
	CONSTRUCTING BOUNDARIES	Defining managerial responsibilities for CSR	'I feel that the company lacks a true department of CSR. I mean, there should be someone here who is in charge of a real CSR department' (communications manager, 08/12).
		Identifying which activities fall under the scope of CSR	'Social responsibility can be endless, everything fits inside. Think about it, you can call everything CSR.' (general manager, 10/12) 'Developing our suppliers is CSR! Isn't it?' (logistics manager, 02/13)

Appendix 2. Supplementary illustrations for the four types of institutional work

Work (Aggregate dimensions)	Practice (2 nd order themes)	Examples of activities in the data (1 st order concepts)	Illustrative data
BUREAUCRATISING WORK	MEASURING	Developing a set of indicators to measure CSR	'We need to keep quantifying the company-run activity day in the community in terms of how many people participate, how much are we spending' (social worker, 10/13)
	IMITATING	Reproducing/replicating practices from the SDP	'Their environmental management is different from ours, but in some aspects [the SDP] has helped us develop things. For instance in the area of indicators, how they measure things.' (change manager, 10/13)
		Adapting practices from international standards or the SDP	'The project [the supplier development programme created by SugarCo] wants you to speak the same language as us.' (logistics manager, 03/13)
Strategifying work	VALORISING	Participating in CSR award contests by presenting social welfare initiatives	'We participated in a contest run by a magazine. They have several categories, and one of the categories has to do with corporate social responsibility. We sent some evidence, some photos of the things that we do with the company doctors, our community work in the environmental area, our pastoral mission.' (quality manager, 06/12)
		Labelling implicit CSR practices as strategic	'I want them to understand that social responsibility is not a marginal thing; it is a strategic lens for the company, and we all have to be aligned with the issue of social responsibility' (social worker, 10/13)
		Demonstrating the impact of social welfare activities	'Now we are interested in understanding how we are perceived, if we are seen as a good company for the region. Is it because we give things or is it because of the impact of our actions on communities and stakeholders?' (health and safety manager, 07/12)
	CHANGING NORMATIVE ASSOCIATIONS	Constructing an economic justification of traditional business responsibility activities	'You need to know to what extent all the activities you develop with the community generate benefits for the company. How do you measure that?' (quality manager, 10/13)

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