Being Responsible: How Managers Aim to Implement Corporate Social Responsibility

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Abstract

Focusing on the corporate social responsibility (CSR) implementation process, we analyze how institutional complexity that arises from tensions between social and environmental elements and economic and technical concerns is managed by CSR managers. We further question how these micro-level processes interact with organizational-level processes over time. Our research is a 24-month qualitative process study in which we followed CSR managers. The study's results allow us to distinguish between four strategies that CSR managers use to promote CSR implementation and to cope with tensions. Our results further indicate that organizational characteristics influence the intensity with which these strategies are applied and that the intensity of strategy application affects organizational behavior in the course of time. Through the discussion of these findings, our study contributes to the research on micro-level processes that occur in response to complex institutional demands as well as to the development of a comprehensive, multilevel approach to CSR implementation.

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Institutional theories argue that organizations adopt processes and structures to meet societal expectations rather than for their productive value (Meyer & Rowan, 1977; Suddaby, 2010). Organizations behave in such a way to ensure legitimacy what is a precondition for the access to important resources and long-term survival (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Meyer & Scott, 1983). Institutional logics play an important role within this context because they "provide guidelines on how to interpret and function in social situations" (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011, p. 318). As such, institutional logics shape organizational structures and behavior within an organizational field—defined as a group of organizations that constitutes part of institutional life (DiMaggio & Powell, 1983)—by, for example, influencing the likelihood of implementing associated practices.

Within institutional theories, organizations have long been treated as unitary research entities and as autonomous actors (Pache & Santos, 2010) and most studies in the context of institutional logics have focused on organizational-level responses (Blomgren & Waks, 2015; Greenwood et al., 2011; McPherson & Sauder, 2013; Reay & Hinings, 2009). This view, however, oversimplifies what organizations are (i.e., departmentalized systems and coalitions of participants who, at times, have incongruent interests and who are confronted with different stakeholder groups, Cyert & March, 1963; Heimer, 1999). Consequently, an organization can be characterized as a "marketplace of ideas" (Dutton, Ashford, O'Neill, & Lawrence, 2001) in which multiple institutional logics of varying levels of relevance exist. Intra-organizational interest groups try to convince others of the importance and relevance of particular logics and the practices associated with those logics (Wickert & de Bakker, 2018). Thus, contemporary research have called for a stronger focus on these underlying intra-organizational processes (i.e., the micro-level of analysis) to better understand how organizations' responses to institutional complexity are conceptualized and implemented (McPherson & Sauder, 2013; Thornton, Ocasio, & Lounsbury, 2012).

With our study, we address this call by investigating the strategies that corporate social responsibility (CSR) managers[1] apply to cope with tensions that arise from institutional complexity within their organizations during the CSR implementation process. The implementation of CSR is particularly suitable for addressing the aforementioned research gap because of two aspects: (a) inherent institutional complexity and (b) conceptual ambiguity.

First, CSR can be characterized as a bundle of practices and actions that take into account the expectations of diverse stakeholder groups and the triple bottom line of economic, social, and environmental performance (Aguinis, 2011; Aguinis & Glavas, 2012). Because social and environmental issues are likely to comprise normative elements, they may sometimes be perceived as

incongruent with economic and technical concerns (Friedman, 1970; Jensen, 2002; Sundaram & Inkpen, 2004; Thauer, 2014; H. Wang, Tong, Takeuchi, & George, 2016; Wickert & de Bakker, 2018). Consequently, CSR managers often "face opposition from their colleagues, who may consider [social and environmental objectives] a threat to profitability and to the business's core interests" (Wickert & Schaefer, 2015, p. 118). Based on this potential incongruity, CSR implementation is characterized by institutional complexity caused by tensions between the simultaneous pursuit of economic, social, and environmental performance—which in turn is associated with a social-welfare logic—and the exclusive focus on economic goals—that is characteristic of a commercial logic (De Clercq & Voronov, 2011; Kok, de Bakker, & Groenewegen, 2017).

Second, despite its increasing relevance, CSR lacks a clear and precise specification (Aguilera, Rupp, Williams, & Ganapathi, 2007; Aguinis & Glavas, 2012; Höllerer, 2013; Wickert, Scherer, & Spence, 2016). This "chameleon-like character" (Meyer & Höllerer, 2016, p. 375) allows various relevant stakeholder groups and CSR managers to define it differently—not only across national contexts but also in intranational settings (Blindheim, 2015; Meyer & Höllerer, 2016; Wood, 1991). CSR managers, therefore, can frame CSR in a way that allows them to "sell" it to other interest groups within the organization and to comply with various stakeholder expectations. Consequently, CSR implementation enables to study how managers explore methods for transforming institutional logics into meanings and structures.

By focusing on CSR implementation among eight energy-supplier firms in Germany over a period of 24 months, we add to the contemporary literature on the ways in which organizations incorporate competing societal demands, and we expand knowledge about micro-level processes and the management of the tensions underlying CSR implementation. We do so by first exploring which strategies (or combinations of strategies) managers apply when implementing CSR. Researchers on both institutional complexity and CSR have largely neglected the analysis of micro-level processes (Aguinis & Glavas, 2012; Frynas & Yamahaki, 2016; Greenwood et al., 2011; Thornton et al., 2012)—for example, only four percent of CSR articles in highly influential journals were found to focus on the individual level of analysis (Aguinis & Glavas, 2012). Second, we question whether and how organizational characteristics mediate the application and combination of these strategies, thus accounting for a multilevel analysis. Such an approach advances the research on institutional complexity and CSR, as it improves understanding of the role that social context plays in CSR implementation (i.e., "how the individual actor concerned with CSR is embedded within an organization that is in turn embedded within an external social context, and

[how] these three levels interact with one another," Athanasopoulou & Selsky, 2015, p. 323). Third, we apply a process-based study design, which enables us to analyze how the application of individual strategies evolves over time and to determine whether and how these strategies affect organizational-level responses to institutional complexity. In addition, conducting a longitudinal study could further enrich our theoretical understanding as prior research has largely relied on retrospective accounts. Thus, " . . . prior findings [may] have overemphasized individual rationality and control, and respondents focus on 'successful' issues . . ." (Bansal, 2003, p. 510).

The findings of our study show that CSR managers apply four types of strategies to handle tensions associated with the implementation of CSR: (a) establishing new formal structures and/or changing existing ones, (b) developing a corporate understanding of the logic and illustrating the need for adherence, (c) expressing the synergies between logics, and (d) enhancing executives' commitment to the logic. The intensity with which these strategies are applied is determined by organizational characteristics. Finally, the findings suggest that it is not the application of certain strategies per se but rather the intensity of strategy application by the CSR managers that bears the potential to influence organizational responses.

In the next section, we first provide an overview of our study's relevant theoretical underpinnings and then introduce our research questions. Afterward, we provide information on the study's research setting, design, data, and methods. Thereafter, we present the study's findings and discuss them in light of recent research on institutional complexity and CSR implementation. Thereby, we introduce a comprehensive model that illustrates the interdependencies of micro-, organizational-, and field-level processes in the presence of competing institutional demands. After discussing these findings, we conclude by highlighting the most relevant aspects of our study for the fields of institutional complexity and CSR research.

Theoretical Foundations and Research Questions

Institutional Complexity and CSR

In the institutional logic literature, there is a broad consensus that organizations are exposed to multiple, potentially conflicting logics. Incompatible expectations emanating from multiple institutional logics cause institutional complexity (Greenwood et al., 2011), which subsequently challenges organizations' attempts to gain and maintain legitimacy, as satisfying one logic may imply the violation of another (Heimer, 1999; Pfeffer & Salancik, 1978). Institutional scholars have highlighted that such situations of institutional

complexity are more than just temporary phases in a field's evolution and that they are part of many organizations' daily functioning (Greenwood et al., 2011; Kodeih & Greenwood, 2014; Kraatz & Block, 2008; Oliver, 1991; Voronov, De Clercq, & Hinings, 2013).

Although the business community's concern for society has a long history (Carroll, 1999), societal expectations that businesses should explicitly incorporate social, environmental, and ethical aspects have steadily become more important during recent decades (Aguilera et al., 2007; Helmig, Spraul, & Ingenhoff, 2016; Orlitzky, Siegel, & Waldman, 2011; Wickert & de Bakker, 2018). Within this context, CSR has become exceptionally relevant for organizations, especially those in coordinated market economies (Matten & Moon, 2008). Based on the underlying triple bottom line, managers and employees are required to make business decisions based on social and environmental issues as well as based on economic and technical concerns. In the context of CSR implementation, institutional complexity frequently develops due to underlying assumptions about the relationship between social and environmental issues on one side and economic and technical concerns on the other.

The question of how social and environmental practices are related to financial performance is an ongoing topic in the literature and is accompanied by the question of why organizations are implementing CSR. Following institutional research (DiMaggio & Powell, 1983; Meyer & Rowan, 1977), for example, organizations frequently adopt particular structures or procedures because of mimetic isomorphism (i.e., organizations may adopt CSR because relevant peers have adopted CSR, Shabana, Buchholtz, & Carroll, 2017). Other scholars consider that (some) organizations engage in CSR for purely altruistic motivations (for an overview, see Garriga & Mele, 2004). However, research suggests that organizations implement CSR not only for legitimacy reasons (institutional motives) or because of moral principles (normative motives) but also to improve their financial performance (instrumental motives) (for an overview, see Aguilera et al., 2007). Particularly in the latter case, institutional complexity may be less concerning because this motivation aligns social and environmental issues with financial objectives. Meta-analytical results (e.g., Orlitzky, Schmidt, & Rynes, 2003; Q. Wang, Dou, & Jia, 2016) confirm that there is a positive relationship between corporate social performance (CSP) and corporate financial performance (CFP); however, the empirical evidence is ambiguous (Griffin & Mahon, 1997; McWilliams & Siegel, 2001; Rost & Ehrmann, 2017), which leaves "managers without a clear direction regarding the desirability of investment in CSR" (McWilliams & Siegel, 2001, p. 118). Furthermore, there are difficulties regarding the measurement of the financial impact that social and environmental aspects have within organizations, and researchers have provided

little guidance on how managers can do so (Peloza, 2009). Consequently, CSR investment decisions are highly conjectural.

Despite uncertainties regarding the real nature of the CSP–CFP link as well as the varying motivations for investing in CSR, institutional complexity caused by CSR implementation is likely to always be an issue of concern. Building on the behavioral theory of the firm (Cyert & March, 1963), organizations can be characterized as "systems of coordinated action among individuals and groups whose preferences, information, interests, or knowledge differs" (March & Simon, 1958, p. 2). Consequently, even when CSR is implemented based on an instrumental motivation, some individuals in the organization are likely to share the assumption that CSP typically reduces organizational financial performance and increases costs, often with no counterbalancing increase in revenues (Orlitzky, 2011). Recent research supports these considerations by showing that, depending on the profession, social and commercial logics are both in place and in conflict during organizations' CSR implementation process (Kok et al., 2017).[2]

Based on this line of argument, we propose that CSR implementation is predominantly (though not always) accompanied by institutional complexity but that the extent to which CSR managers have to cope with tensions can differ among organizations.

Micro-Processes in the Context of Institutional Complexity

The impact of institutional complexity on organizational strategies, structures, and practices has been intensively analyzed (for an overview, see Greenwood et al., 2011)—however, the influence that micro-level processes exert in this context has received only scant attention (Bjerregaard & Jonasson, 2014; Smets & Jarzabkowski, 2013). In more detail, vocabularies (Ocasio & Joseph, 2005), sensemaking and sensegiving (Greenwood, Suddaby, & Hinings, 2002; Rao, Monin, & Durand, 2003), and frames of meaning (Benford & Snow, 2000; Jones & Livne-Tarandach, 2008) have been shown to affect organizations' symbolic and material elements. However, research largely neglected to study either how single actors express institutional logics through vocabularies of motives, scripts, and frames (Friedland & Alford, 1991; Thornton, 2004) or how individuals manage tensions between logics (McPherson & Sauder, 2013). Because "logics are translated into action," and because each action "either reinforces or reconstitutes the logics themselves" (McPherson & Sauder, 2013, p. 167), a more comprehensive understanding of micro-level processes is required to explain the foundations of an organization's response to institutional complexity.

Despite the scant attention on micro-level processes, some notable exceptions have focused on organizational processes and decisions in the context of institutional complexity. For instance, in two studies, Pache and Santos (2013a, 2013b) focused on four social enterprises in France and examined how individuals within these organizations managed tensions between social welfare and commercial logic. The authors identified five micro-level strategies that individuals apply: ignorance, compliance, defiance, combination, and compartmentalization. In an ethnographic study of a drug court, McPherson and Sauder (2013) demonstrated that actors manage institutional logics within organizations to resolve tensions, frame solutions, and legitimize actions. Smets and Jarzabkowski (2013) and Smets, Jarzabkowski, Burke, and Spee (2015), in their studies of bank lawyers working for Lloyd's of London, showed that institutional work is part of individuals' everyday practices and routines when they have to handle institutional complexity. Within the studies, it is further illustrated that individuals within the organizations can balance coexisting institutional logics by either maintaining those logics' distinct characters or highlighting the benefits of their interdependency. Wickert and de Bakker (2018), although not directly referring to the institutional logics perspective, focused on CSR implementation in German multinational corporations and analyzed the strategies that CSR managers used to "sell" social issues that some individuals in their organizations perceived as incongruent with economic concerns. Wickert and DeBakker's results show that the following are frequently applied strategies: (a) accumulating internal influence, (b) establishing emotional and functional proximity to social issues, and (c) framing concepts using the worldviews of "issue buyers"—including by speaking these people's language.

Taken together, the results of these studies on the micro-level processes of institutional logics, institutional complexity, and CSR implementation illustrate that individuals play crucial roles in determining how institutional logics become part of meanings and everyday work routines. These results further suggest that individuals actively shape implementation processes by acting strategically. Although these studies' results include preeminent contributions to theory development, three research gaps remained that guided our research.

First, instead of focusing on organizational members in general, we shift the attention more squarely toward those managers who are responsible for implementing a new practice (in our case, CSR) that is associated to a particular institutional logic that—at least partially—causes tensions with another institutional logic. Based on their responsibilities for actively managing the CSR implementation process, those managers are not just affected in their daily work. Indeed, when managing and controlling the CSR implementation process, they are to some extent forced to use vocabularies, to shape the processes

of sensemaking and sensegiving, and to frame meaning. Consequently, focusing on these individuals allows for the management of institutional complexity to be analyzed at its most basic level.

> **Research Question 1:** Which strategies do individuals apply to deal with institutional complexity when they are responsible for implementing CSR?

Second, past research has largely neglected to systematically analyze the effects that organizational characteristics have on individual strategies. Within institutional research, however, a broad set of organizational characteristics, like, for example, owners' preferences, organizational identity, or firm size, has been shown to systematically influence both the tensions that arise from institutional complexity (Besharov & Smith, 2014; Greenwood et al., 2011) and the organizational responses to institutional complexity (Almandoz, 2014; Dunn & Jones, 2010; Greenwood, Magan Diaz, Li, & Cespedes Lorente, 2010; Kodeih & Greenwood, 2014; McPherson & Sauder, 2013; Voronov et al., 2013). When analyzing the interplay between institutional complexity and individual strategies, accounting for organizational characteristics is in line with the finding that specific organizational characteristics can act as filters in framing both the experience of institutional complexity and the construction of responses (Greenwood et al., 2011). Moreover, CSR scholars have stressed that the consideration of an organization's social context can contribute to a more comprehensive understanding of CSR implementation processes (Aguinis, 2011; Aguinis & Glavas, 2012; Athanasopoulou & Selsky, 2015; Frynas & Yamahaki, 2016). Although contemporary institutional analyses of CSR have shown that forms of CSR differ across national contexts (Blasco & Zølner, 2010; Gjølberg, 2009), intranational variations in forms of CSR (and the explanations for such variations) have received scant attention (Berthoin & Sobczak, 2007; Blindheim, 2015). We follow the argument that, based on their characteristics, organizations are embedded in different intranational social contexts, which, in turn, may influence their need to implement CSR as well as the specific configurations of their CSR policies and activities (Blindheim, 2015; Lindgreen, Swaen, & Maon, 2009; Wickert et al., 2016). Therefore, we seek to determine whether organizational characteristics affect the strategies that individuals apply during the CSR implementation process.

> **Research Question 2:** When applying individual strategies for dealing with institutional complexity due to the implementation of CSR, do organizational characteristics matter—and if so, which ones do?

Third, although researchers have already shown that organizations differ in their responses to institutional complexity (Almandoz, 2014; Dunn & Jones, 2010; Kodeih & Greenwood, 2014; McPherson & Sauder, 2013), they have largely neglected to consider how these responses emerge within an organization. Recently, though, scholars have shifted the focus to the questions of whether and how micro-level processes affect organizational responses to competing institutional demands. For example, based on the typology of Oliver (1991), Pache and Santos (2010) conducted a conceptual study that focused on the effects of intra-organizational political processes in this context. The authors highlighted that competing institutional demands cannot easily be resolved because they generate micro-level dynamics, and they discussed how institutional pressures can penetrate organizations. Following the theoretical ideas of Pache and Santos (2010) and taking the role of time into account, we aim to study how individual strategies evolve and to determine how this evolution affects responses to societal pressures such as the desire for organizations to adapt to social, environmental, and ethical aspects.

> **Research Question 3:** Do individual strategies for dealing with institutional complexity due to the implementation of CSR evolve over time and impact organizational responses?

Data and Method

Research Context

Our study focuses on the CSR implementation process within German firms from the energy-supply sector. This setting is particularly appropriate to our research focus for three major reasons.

First, the relationship between social and environmental issues, on the one hand, and economic and technical concerns, on the other, is of utmost relevance within the energy-supply sector, which, in general, can be characterized as "one of the most environmentally concerned sectors" (Del Mar Miras-Rodríguez, Carrasco-Gallego, & Escobar-Pérez, 2015, p. 820). York, Hargrave, and Pacheco (2016), for example, demonstrated the existence of both an economizing and ecologizing logic in the wind-energy field in Colorado, thus highlighting that the spread between the economic efficiency of fossil fuel-based technologies and the environmental acceptability of renewable energies can lead to institutional complexity.

Second, social, environmental and ethical aspects have gained exceptional relevance in the German energy-supply sector in the last decades due to liberalization tendencies (Liu & Wezel, 2015). Subsequently, the institutional

pressure to implement CSR has continuously increased during that time. In addition to this liberalization process, German energy firms had to deal with the dynamics of the public discussion about the end of nuclear power and the German clean-energy boom. Incidents such as the nuclear disaster in Fukushima in 2011 reinforced companies' efforts to signal responsible and sustainable corporate behavior. Although societal expectations regarding compliance with social, environmental and ethical aspects are increasing in the majority of industry sectors (H. Wang et al., 2016), researchers have shown that, field-wide, critical events increase both the intensity of societal demands and organizational susceptibility to them (Chandler, 2014).

Finally, legal and macroeconomic developments have accentuated the need for economic efficiency in the German energy-supply sector. On one side, utility firms have been confronted with financial burden resulting from Germany's nuclear-power phase-out; on the other side, solar-power firms have been exposed to economic threats, as characterized by a simultaneous, sharp decline in prices and a weakening in demand. Based on these developments, among the stakeholder groups that are competing for financial resources and managerial attention, the tensions have amplified because companies are being confronted with limited resources (H. Wang et al., 2016). Thus, whereas the increasing trend toward CSR may accelerate CSR implementation activities, financial threats may restrain and/or interrupt this process as other topics come to the fore; this effect has been shown in several industries, including the energy-supply sector (Del Mar Miras-Rodríguez et al., 2015).

Sample Selection

We started the sample-selection process at the end of 2011 by listing all the firms in the German energy-supply sector based on Bureau van Dijk's "Amadeus" database. Then we contacted firms to ask whether they had already implemented CSR practices. If they were not yet engaged in CSR, we asked whether they were planning to implement CSR in the near future. Eighty-nine firms were planning to implement CSR practices.

Subsequently, we contacted all 89 firms a second time and asked whether they were willing to be part of a two-year process-based study involving three interviews with the managers responsible for CSR implementation. Eight firms with various characteristics, for example, with respect to size (number of employees), field of business activity (solar vs. utility) and ownership structure (private vs. state-owned) were willing to participate in our study (for details, see Table 1). The low rate of participation is not surprising: First, the implementation of a new concept within an organization is a very sensitive situation, and most of the contacted firms were unwilling to provide

Table 1. Descriptions of Analyzed Cases.

Firm	Field of business activity	Size (number of employees)	Ownership structure	Interview dates (number of interviewees)	Initial organizational reaction with respect to personal CSR responsibility	Initial organizational embeddedness
1	Solar	Between 1,000 and 5,000	Private firm with listed stock	Wave 1: January 2012 (1) Wave 2: October 2012 (1) Wave 3: March 2014 (1)	Creating a new position, Global Sustainability Manager	Centralized; reporting to the Chief Human Resources and Brand Officer
2	Utility	Fewer than 1,000	Partly state-owned (49%) subsidiary of a utility company (51%)	Wave 1: January 2012 (1) Wave 2: June 2013 (1) Wave 3: April 2014 (1)	Dividing responsibility among three existing positions: Materials Manager, Personnel Manager, and Communications Manager	Decentralized
3	Utility	More than 5,000	State-owned (100%) firm	Wave 1: January 2012 (3) Wave 2: February 2013 (2) Wave 3: May 2014 (1)	Dividing responsibility among three existing positions: Personnel Manager, Communications Manager, and Property Manager	Decentralized
4	Solar	Between 1,000 and 5,000	Private subsidiary (100%) of a technology company; no listed stock	Wave 1: February 2012 (2) Wave 2:—(Bankruptcy) Wave 3:—(Bankruptcy)	Creating a new CSR Department with two managers	Centralized; reporting directly to the Chief Operating Officer
5	Solar	More than 5,000	Private firm with listed stock	Wave 1: February 2012 (1) Wave 2: January 2013 (1) Wave 3: March 2014 (1)	Creating a new position, CSR Manager, within the Public Relations Department	Centralized; reporting to the Head of Public Relations
6	Utility	Between 1,000 and 5,000	State-owned (100%) firm	Wave 1: February 2012 (1) Wave 2: February 2013 (1) Wave 3: April 2014 (1)	Attaching responsibility to the existing position of Public Relations Manager	Decentralized

Table 1. (continued)

Firm	Field of business activity	Size (number of employees)	Ownership structure	Interview dates (number of interviewees)	Initial organizational reaction with respect to personal CSR responsibility	Initial organizational embeddedness
7	Utility	More than 5,000	Private firm with no listed stock	Wave 1: March 2012 (1) Wave 2: January 2013 (1) Wave 3:—(Firm was no longer willing to participate)	Creating the new position of Manager of Corporate Responsibility, Sustainability, and Corporate Development	Centralized; staff position reporting to the CEO
8	Utility	Fewer than 1,000	State-owned (100%) firm	Wave 1: April 2012 (1) Wave 2: July 2013 (1) Wave 3: April 2014 (1)	Attaching responsibility to the existing position of U.S. Regional Manager	Centralized; staff position

Note. CSR = corporate social responsibility.

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access to their internal decision-making processes. This hesitance might also have been due to the situation in the German energy-supply sector, as characterized above, or due to the overall public interest regarding the consequences of the German government's March 2011 nuclear phase-out decision. Second, the study's time period of two years was too long for most firms, which were more interested in the short-term perspective regarding CSR implementation and its consequences.

Data Sources and Analysis

Sustainability reports and company websites. For contextual data, we collected sustainability reports and other content referring to CSR topics from our sample firms' websites. These data allowed us to gain a more comprehensive understanding of the firms, their characteristics, and the processes and practices they applied regarding social responsibility. Although impression management can be conducted through these media (Avery & McKay, 2006), they are still valuable sources because they are the most important channels for companies communicating CSR (Du, Bhattacharya, & Sen, 2010). Moreover, CSR researchers have already exploited such data sources for creating contextual background (Kok et al., 2017). Empirical evidence has shown that the CSR disclosures of German companies significantly differ based on, for example, shareholder structure or relationships with other stakeholder groups (Chen & Bouvain, 2009; Gamerschlag, Moeller, & Verbeeten, 2011). Consequently, the existence of such a report reflects, to some degree, the stakeholder groups' expectations and the importance that CSR has within the company.

Two firms in our sample—Firm 1 and Firm 7—had already published sustainability reports prior to 2012. We considered it important to analyze those reports before starting the interviews so that we could better understand what these companies did and meant when referring to sustainability. Moreover, the reports were important in helping us rule out the possibility that these two firms had already started institutionalizing CSR within their companies (i.e., to ensure that they were implementing CSR in the same way as the other six firms in our sample).

Interviews. After finishing the analysis of secondary data, we started to conduct our interviews. We schedule interviews with the managers who were responsible for CSR implementation at three points in time: the beginning of the implementation (January through April 2012), about one year later (October 2012 through July 2013), and about two years later (November 2013 through April 2014).[3]

The interviews were based on a semistructured interview guideline (see the appendix) consisting of ten sections that addressed issues related to the following topics: (a) the individual role of the CSR manager, (b) the interpretation and understanding of CSR in the organization and by the jobholder, (c) future plans and expected changes in the CSR context, (d) the organization of CSR, (e) existing CSR practices and elements that were not explicitly considered to be part of the corporate CSR strategy, (f) CSR communication, (g) diverging expectations and the influence of external actors/certificates, (h) the effects and measures of CSR engagement, (i) the relationship to and conflicts with other management concepts applied, and (j) any other information the interviewees felt to be relevant in the context of CSR implementation. Although all of these issues were addressed in all three interview waves, the questions related to these issues differed slightly between the points of data collection (see the example questions for Topics 1 and 2 in the appendix). The questions in Interview Wave 1 primarily addressed the assessment of the status quo as well as planned activities. The questions in Interview Waves 2 and 3 focused on how the implementation of CSR was proceeding within the firms and which important changes had occurred. In this context, we also emphasized whether individual and/or organizational perceptions regarding CSR have changed. Moreover, in Interview Wave 3, the managers were also asked to evaluate the CSR implementation process as a whole and their own activities in it. This procedure ensured high consistency and comparability between the three interview waves and simultaneously accounted for the process character of our study.

Each interview took between one and two hours. The 25 interviews were conducted and recorded by the third author of the study. Afterward, they were fully transcribed before the authors and five research assistants analyzed them using Atlas.ti software. Because of the scant empirical evidence on micro-level processes regarding competing institutional demands and because few researchers had conducted systematic studies regarding individuals' roles in this context, we pursued a qualitative and inductive approach (Elsbach & Kramer, 2003). Qualitative research designs are particularly well-suited for analyzing dynamic and interactive processes (Lee, Mitchell, & Sablynski, 1999). Therefore, we followed Lee and colleagues' (1999) approach of theory elaboration, which was also applied in previous studies (Elsbach & Kramer, 2003). Theory elaboration, in this sense, is based on extending a theory in cases when "preexisting conceptual ideas or a preliminary model drives the study's design" (Lee et al., 1999, p. 164). The interview analysis can be divided into two general stages.

Development stage. To develop the initial coding scheme, all of the authors read the interviews independently and searched for phrases and descriptions

of what the CSR managers did, what problems they encountered while accomplishing their tasks, what they did to handle internal tension, and what their major achievements were. We then performed a more detailed analysis of our interviews in which we focused on clustered patterns regarding how the CSR managers handled the implementation of CSR within their firms. Thereafter, we compared our codes, discussed differences to develop a shared meaning, and grouped them into categories. Based on this discussion, we ended up with four patterns—which we defined as strategies—that the managers used for their firms' CSR implementation. We then randomly selected three interviews, and each author again coded them based on our initial coding scheme. Then, we compared the results and discussed coding problems when there were discrepancies and confusion until we ended up with a final coding scheme that represented our shared meanings (for a similar approach, see Campbell, Quincy, Osserman, & Pedersen, 2013).

When analyzing our data, we became aware that the managers used varying strategies. Thus, we attempted to uncover the determinants of the observed strategic patterns by identifying which organizational characteristics caused the differences between the managers' strategies. With this topic in mind, we read all of the interviews again and extended the coding scheme by coding passages that we thought could help to explain such differences.

However, the differences we observed (mainly) did not regard the application of specific individual strategies per se but rather the intensity of the strategies' application. Intensity in this context means the relevance that a manager attributes to a specific strategy as well as the insistence with which the manager applies it.

To evaluate differences in the intensity of a strategy's application between managers and/or implementation stages over time, we developed an additional classification scheme. This classification scheme, which is described in more detail in Table 2, combines (a) the relevance of adopting a specific strategy and (b) the extent to which the manager is planning to apply and/or had already applied specific practices to pursue a specific strategy. We used elements of linguistic modality to assess the relevance of realizing a specific strategy (Vicari, 2010).

Deployment stage. After finalizing the coding scheme, the final coding of our interviews took place. Based on the study's explanatory character and to ensure the objectivity of the coding process, we decided that each interview should be coded by three researchers (one author and two research assistants). For this reason, we trained five research assistants by providing our final coding scheme to them—including explanations on how it was developed, what the different codes meant, and coding examples. In more detail,

Table 2. Classification Scheme to Evaluate the Intensity of Strategy Application.

Intensity of strategy application	Relevance of realizing a specific strategy	Frequency of planned and/or existing practices
0	Not important (not mentioned or necessity denied)	No current practices and no practices planned in the future
1	Important	No current practices and no practices planned in the future
2	Important	Sporadic use of practices, and some practices planned in the near future
3	Important	Multiple current practices and continuous application of specific practices
4	Mandatory	Multiple current practices and continuous application of specific practices

Note. Coding examples are provided upon request.

we described each strategy based on quotes from the interviews and then illustrated the observed factors that may have influenced these strategies. As the meaningfulness of intercoder reliability has been shown to be limited in studies like ours that rely on in-depth, semistructured interviews and contain long coding passages, we followed a negotiated agreement approach (Campbell et al., 2013). This approach has shown to be particular useful in situations "where coding requires great sensitivity not only to obvious meanings but also more subtle meanings, and where coders have different levels of knowledge in this regard" (Campbell et al., 2013, p. 306). Based on this approach, coding was compared, disagreements between the coders were discussed and adjudicated.

After the coding, a native English speaker who also speaks fluent German as a second language translated all the text passages in the study's interviews from German into English.

Findings

Characterization of the Initial Situation

Before analyzing the data with respect to our research questions, we tested whether the setting was appropriate for our research focus. We questioned (a) whether the firms in our sample experience societal pressure to adopt CSR

and (b) whether institutional complexity within the firms is caused by tensions between, on the one hand, CSR's social and environmental aspects, and on the other hand, the related economic and technical concerns?

The analysis of our data provides clear evidence that all firms in our study perceived there to be societal demands regarding CSR engagement.

> For sure, CSR is a general trend that firms have to follow. There has been a certain amount of pressure from customers, the society in general, and politicians, which provides an explanation for the significance of the topic. [F3 IW1 I1][4]

> If we stopped doing all the things that are captured by the term CSR, I could well imagine that we could almost immediately shut down the company. [F1 IW1 I1]

Second, we analyzed the managers' perceptions with regard to the relationship between the social and environmental CSR aspects and economic and technical concerns. All CSR managers in our study highlighted that, in their firms, CSR implementation caused institutional complexity.

> The question is: What is the goal of a company? Is it solely to make profits or is it to make profits and to be socially responsible at the same time, which may initially not generate profits? And this is always a trade-off that we have to deal with. [F7 IW1 I1]

> Personally, I would wish that financial and social aspects would be more compatible with each other. However, currently there is a big conflict between these two aspects within our firm. [F8 IW1 I1]

Moreover, we found that, when faced with institutional complexity, firms differed pronouncedly regarding their initial reactions (see Table 1). Whereas one group of firms created new positions exclusively responsible for CSR, the other group delegated the CSR function to one or more existing positions, such as to the public relations manager. All the solar firms created a new position that would be exclusively responsible for CSR, of all the utility firms, only the private one acted in a comparable way. Contrarily, all the (partly) state-owned utility firms delegated the CSR function to one or more preexisting positions. In this context, the firms also differed in terms of how their CSR functions were structurally embedded (i.e., whether the functions were centralized or decentralized). Moreover, we observed that many CSR managers—especially at the beginning of the implementation process—searched for justifications of why their positions were important to the firm. However,

their justifications for their positions and the tasks associated with those positions were often nonspecific and had little to do with CSR. We interpreted this initial impression as uncertainty about CSR tasks and functions, which supports the argument that CSR lacks a clear and precise specification (Aguilera et al., 2007; Aguinis & Glavas, 2012; Höllerer, 2013; Wickert et al., 2016).

Micro-Level Strategies to Manage Competing Institutional Demands (Research Question 1)

Based on our analysis, we identified four strategies that the interviewees used to manage CSR implementation and the resulting institutional complexity. In the following, we describe each strategy in detail (additional quotes are presented in Table 3).

With the first strategy, CSR managers tried to either establish new formal structures or change existing ones. The range of structural elements they addressed is considerable large. One example of such a structural element is a regular budget. Some CSR managers in our study lacked such a budget (i.e., they were not able to act autonomously and instead needed executive approval for larger investments and projects). These CSR managers pushed hard to get their own budgets and aimed to convince their executives that such budgets were important for efficiency and to signal the seriousness with which the organizations were following CSR implementation to other interest groups within the firms.

> I have requested such a budget in order to clarify how much money we spend on CSR activities, which we consider to be useful. . . . I don't see the need for internal justification [for CSR], since we have a regular budget. [F5 IW1 I1]

Further structural elements that the interviewees mentioned include temporary project groups with regular meetings, CSR training courses for managers, and contests in which firm members developed ideas for CSR policies. One manager even introduced "green teams," or groups of volunteer employees who aimed both to provide other employees with information and to develop ideas about how sustainability could be further developed within that firm. In this sense, the interviewees implemented some structural elements to enable participation.

Another example of the practice of Strategy 1 involves the establishment of measures regarding CSR. The managers sought to be able to offer any kinds of measures to their colleagues. Therefore, these measures differed greatly between firms, and they ranged from single metrics to a sustainability balanced scorecard. The CSR managers highlighted that such measures

Table 3. Representative Quotes for Individual Strategies.

Constructs	Representative quotes
Strategy 1: Establishing new formal structures and/or changing existing ones	"I do have my own budget. Thus, critical voices don't reach me." [F5 IW1 I1] "There is still a conflict between financial and social aspects. And this is the reason why enhancing the internal measurability of sustainability is an important part of my sustainability strategy. However, the measurability of such aspects is limited." [F1 IW3 I1]
Strategy 2: Developing a corporate CSR understanding and illustrating the need for adherence	"This is a question of communication. Employees have to be informed; they have to know about the developments. Furthermore, employees have to be engaged; they have to be involved in this development." [F1 IW1 P1] "Another important topic is to raise the employees' awareness of CSR continuously. However, it is a specific kind of communication. You have to influence their behavior rather than to inform them." [F4 IW1 I1]
Strategy 3: Expressing the synergies between logics	"We need measures, and I explained their need to our CEO. In arguing for measures, I related the importance to introduce them by highlighting their relevance as an instrument of control for human resource management and as a tool for optimizations in this area." [F5 IW1 I1] "Convincing is an important part of the conversation with many people. I have to illustrate that the intention of CSR has nothing to do with starry-eyed idealism and to convince those with dollars in their eyes that CSR is also an important element for reaching their financial goals." [F3 IW1 I1]
Strategy 4: Enhancing executives' commitment to CSR	"CSR is a topic for which awareness has to be continuously raised in top management team meetings. There are simply so many departments which do not care about CSR at all." [F6 IW1 I1] "Through my supervisor I have a direct link to the management board. This means that my supervisor can raise those topics in the meetings of the management board. This helped a lot." [F1 IW3 I1]

Note. CSR = corporate social responsibility.

enabled them to provide rational accounts of their work and to explain CSR's relevance to colleagues in other departments. For example, some managers developed measures for quantifying their CSR efforts, motivated by the fact that performance measures signal reliability and are taken for granted in their firm, thus confirming arguments brought forward by Peloza (2009).

> With measures, it is much easier to explain the importance of CSR activities to managers in general and the executives in specific. This way, things that you have a notion of can be expressed in figures. And this is important. [F1 IW3 I1]

Although CSR remains a black box that has not defined in great detail (Höllerer, 2013), managers try to develop measures of success to signal CSR's importance to other departments. Such formal structures help managers to reduce criticism regarding CSR implementation. Furthermore, our analysis reveals that, rooted in the fact that developing CSR measures is highly complicated, CSR managers quite heavily relied on preexisting measures within the firm—for example, workers' number of days missed due to illness. This can be interpreted as a pragmatic concern, as using existing measures reduces the need for internal justification because of the measures' institutionalized character.

In a second strategy, the managers tried to develop a corporate understanding of CSR. The managers applied this strategy because they were aware that translating CSR's ambiguous character was necessary to draw the attention of executives and colleagues in other departments and to commit them to the social-welfare logic. In conjunction with the development of corporate understanding, CSR managers illustrated the necessity of engaging in CSR. Although the external expectations are well-recognized on the field and organizational levels, organizations' members are not necessarily aware of those external expectations.

> Most skeptics and doubters simply lack the knowledge and understanding of CSR. They don't have the background to criticize, but they still do it. [F5 IW2 I1]

This second strategy plays an important role in enhancing employees' commitment. The CSR managers in the study used mechanisms such as workshops and trainings with other departments; they also provided definitions of CSR and explained why it is important for all employees. One manager even developed a curriculum about what others should know about CSR.

> We still lack a shared understanding of CSR in our firm. But we must have one, so we are developing a multitude of trainings and curricula explaining what our employees need to know about CSR and its meaning. [F7 IW1 I1]

As a third strategy, CSR managers tried to rhetorically illustrate a synergy between the social and environmental elements of CSR and the economic and technical concerns. The managers rhetorically created those synergies primarily by emphasizing the business case for CSR (Carroll & Shabana, 2010). In this context, they justified CSR activities, policies, and practices with explicit links to the goal of profit generation. Specifically, they highlighted that CSR activities and practices contributed to the realization of the firms' strategies, enhanced profit generation, and/or increased long-term business success.

> The environmental aspect of CSR can be justified internally with cost cutting arguments. Enhancing the efficiency often accompanies cost savings. And with this argument these actions sell well. [F1 IW3 I1]

By framing CSR mainly around its economic layer, the managers were able to rhetorically align the concept to meanings and structures other interest groups within the firm took for granted. However, the managers did not create synergies by only proposing that CSR improves their firms' profitability; rather, they also highlighted that only profitable and surviving firms are able to enhance social welfare in the long run. Consequently, they argued that profitability is a precondition for CSR.

As a fourth strategy, CSR managers aimed to enhance executives' commitment to their firms' CSR adaptations. Some managers thus clearly addressed the necessity of persuading the executives of the relevance of the social-welfare logic. To achieve this objective, the managers not only used internal meetings but also invited external representatives and experts on the social-welfare logic.

> We took the initiative to bring our CEO and NGOs together for some peer-to-peer talks. Thereby, topics were discussed that had never before been addressed to a CEO in this way, which created an extraordinarily positive impact. [F7 IW1 I1]

One aim of enhancing executives' commitment to CSR is promoting the need for social and environmental issues in departments that had previously been driven by a clear focus on economic concerns. Because the CSR managers in our study did not have the ability to force other departments to follow social-welfare logic through hierarchical power, they developed this strategy to get executives to commit to that logic and then promote it throughout the firms.

> CSR is a topic for which awareness has to be continuously raised in TMT meetings. There are simply so many departments that do not care about CSR at all. [F6 IW1 I1]

Enhancing executive commitment is particularly important for CSR managers, as executive power is a backup in case no other strategies are successful. In that situation, CSR managers who successfully apply this strategy are able to exploit executive power to ensure CSR implementation.

Organizational Characteristics' Effects on Micro-Level Responses to Competing Institutional Demands (Research Question 2)

By analyzing the strategies that CSR managers use to implement CSR in their firms, we determined that organizational characteristics exert influence (an overview of organizational characteristics and quotes about this topic are given in Table 4).

Table 4. Representative Quotes Regarding the Factors Influencing Strategy Application.

Constructs	Representative quotes
Ownership structure	"To be honest, CSR and areas to which CSR is related are basic and fundamental elements of public utility companies. Municipal energy-suppliers are rather social than profit oriented." [F6 IW1 I1] "Since we are 'corporate social' anyway, we don't need CSR." [F3 IW2 I3]
Executives' commitment	"The most important thing about the overall commitment to CSR is that the CEO is convinced about its relevance and that it is strategically implemented. If the CEO is not convinced, the whole topic is built on sand." [F1 IW1 I1] "Finally, the TMT is showing a clear commitment and is highlighting the importance of implementing a strategy for sustainability. The process of implementation is top-down. If the TMT is committed to the social-welfare logic, this makes it a lot easier for me." [F7 IW1 I1]
(Initial) structural embeddedness of the individual and of the CSR function	"Having an administrative position is an important factor in implementing CSR within our firm." [F7 IW1 I1] "To be honest, I haven't wasted too much energy on CSR, since I am a purchaser and the responsibility for CSR is a topic that has been pinned on to my actual position. That's why my motivation regarding CSR has remained very low." [F2 IW3 I1]

Note. CSR = corporate social responsibility.

However, the differences we observed (mainly) did not regard the application of specific individual strategies per se but rather the intensity of the strategies' application (see Table 5).

Ownership structure. First, our analyses show that strategy application can be distinguished between CSR managers employed in state-owned (or partly state-owned) firms and those in private firms. We observed that for CSR managers in state-owned firms, the overall intensity of strategy application was lower than that of CSR managers in private firms. This was particularly obvious regarding Strategies 2 and 3—CSR managers in state-owned firms applied Strategy 2 (developing the necessity of corporate CSR understanding) and/or Strategy 3 (illustrating the synergies between social and environmental aspects of CSR and the firm's commercial concerns) at a lower intensity. Contrarily, establishing new structures, or changes in existing structures (Strategy 1), and enhancing executive commitment (Strategy 4) were similarly important for managers in state-owned and private firms.

The observed differences in strategy application are likely due to state-owned firms' lower perceived institutional complexity. In general, the founding missions of these state-owned firms include, to some extent, the fulfillment of social concerns. This makes it less challenging for managers to implement CSR, as there is overlap between the firms' identities and the need to consider social and environmental aspects.

In other words, these state-owned firms understand themselves as socially responsible entities. At the same time, however, the CSR managers in these state-owned firms also find themselves confronted with the need to convince other interest groups that CSR improves efficiency and does not only raise costs.

> Priorities may change and economic factors become more relevant in charge of CSR. . . . You have always to think about the trade-off, what are the returns and, yes, that's also an economic aspect. [F2 IW1 I1]

Executives' commitment. Second, our findings show that the executives' commitment also drove the managers' application of the strategies. Because such commitment affected the firms' power distributions, it was very important to the CSR managers' negotiating efforts. For example, the observed strategies immediately became less relevant to CSR implementation when the executives were convinced of CSR's importance.

Table 5. Evaluation of the Intensity of Strategy Application During the Implementation Process.

Firm	Strategy	Interview Wave 1	Interview Wave 2	Interview Wave 3	Personal developments regarding the CSR managers	External CSR reporting
1	S1	2	3	4	No change	CSR report (2010, 2011); integrated Annual and CSR report (since 2013)
	S2	2	2	4		
	S3	4	3	4		
	S4	1	3	3		
2	S1	2	2	2	Retirement of the CSR manager; uncertainty regarding whether the CSR manager position will be staffed again	—
	S2	1	1	0		
	S3	1	0	0		
	S4	0	0	0		
3	S1	3	3	2	Departure of the CSR manager due to a missing lack of support for the social-welfare logic; uncertainty regarding whether the job position of the CSR manager position will be staffed again	CSR report (2011, 2012/2013) integrated Annual and CSR report (2013, 2014)
	S2	3	4	1		
	S3	3	3	2		
	S4	2	2	1		
4	S1	2			—	—
	S2	3				
	S3	1				
	S4	2				
5	S1	4	4	1	Departure of the CSR manager due to a lack of support for social-welfare logic; uncertainty regarding whether the CSR manager position will be staffed again	CSR report (2012, 2013)
	S2	2	4	4		
	S3	4	2	1		
	S4	1	1	1		

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Table 5. (continued)

Firm	Strategy	Interview Wave 1	Interview Wave 2	Interview Wave 3	Personal developments regarding the CSR managers	External CSR reporting
6	S1	2	3	3	No change	CSR report (since 2011)
	S2	2	2	2		
	S3	1	1	1		
	S4	3	2	2		
7	S1	2	1		Departure of the CSR manager after Interview Wave 3 due to a lack of support for social-welfare logic	CSR report (2010, 2011); integrated Annual and CSR report (since 2012)
	S2	3	0			
	S3	2	1			
	S4	4	0			
8	S1	2	2	2	No change	—
	S2	0	0	0		
	S3	2	1	2		
	S4	1	1	2		

Note. CSR = corporate social responsibility.

I do not have any trouble with internal conflicts regarding the CSR implementation because in the past our former CEO was on my side and promoted the importance of CSR. Nowadays, I do have my own budget. Thus, critical voices don't reach me. However, I still try to explain to my colleagues why CSR is important and what the benefits of [the] CSR project are for the company as a whole. [F5 IW1 I1]

The importance of the executives was also obvious in situations in which firms changed CEOs. We observed this importance when the new CEOs had both a higher commitment (Firm 6) and a lower commitment (Firm 5 and Firm 7) to the social-welfare logic relative to their predecessors.

Our CSR projects have been heavily intensified since the new CEO is covering those efforts. . . [F6 IW3 I1]

At the end, the CEO changeover implied a loss of legitimacy for the CSR topic. Before the CEO changeover, I could have said, as a kind of last resort, 'But the founder wants it that way.' And now I can't say this anymore since I don't know if the new CEO wants to push CSR in the same way. [F5 IW3 I1]

Structural embeddedness. In addition to executives' direct commitment to CSR, the managers' structural embeddedness influenced the intensity of the strategies' applications. In particular, the question of whether the responsibility for CSR was centralized or decentralized proved to be important. Our findings indicate that, on average, CSR managers with centralized positions apply the prescribed strategies more intensively than those with decentralized positions. Also relevant are the structural embeddedness of the CSR managers (i.e., whether they hold staff positions) and the quantity of human resources (i.e., whether a single manager or a whole administrative department is responsible for CSR).

If we had an administrative department [for CSR] that only focuses on [CSR], we would certainly have more innovative ideas, and this would push the whole topic. [F2 IW1 I1]

Although the executives' commitment greatly affects embeddedness, the link is rather passive—once the structure is established, the executives do not need to continuously show support.

"Unfortunately, our current CEO, who finally admitted the value of our CSR strategy, is leaving the company. Under the current circumstances, I think that a successor will have to develop a similar view regarding the topic, but we will have to wait and see whether the responsibility for CSR will remain with an

independent administrative department or not. This will be an important signal for the future development of CSR within this company." [F7 IW1 I1]

Concluding assessment. To sum up, our analyses show that a diverse set of organizational characteristics influences intra-organizational tensions and the application of individual strategies. Our analyses further indicate that organizational characteristics can have indirect or direct effects on the intensity of strategy applications during the CSR implementation process. Regarding indirect effects, organizational characteristics (e.g., ownership structure) can serve as filters that affect the extent to which institutional complexity is perceived at the organizational level. In addition to ownership structure, such indirect effects also emanate from the field of business activity (e.g., solar firms or utility firms), stock listings, and firm size. Contrarily, direct effects of organizational characteristics relate, for example, to executives' commitment and the managers' structural embeddedness. These characteristics directly affect the intensity of strategy application by reflecting the internal importance assigned to CSR implementation and influencing the (perceived) need for internal justification.

The Evolution of Micro-Level Strategies and Their Impact on Organizational Responses (Research Question 3)

CSR can be organizationally integrated or decoupled (Weaver, Treviño, & Cochran, 1999). With respect to the longitudinal character of our data, we noticed that the firms showed different organizational-level responses at the end of our research period. We found that four of the six firms that participated in IW3—Firms 2, 3, 5, and 8—did not integrate CSR into their core functions. Those firms instead followed a strategy of decoupling at the organizational level. Along with this development at the organizational level, we also observed a lack of continuity at the individual level: The CSR managers of Firms 3 and 5 left their firms right after IW3 and attributed their departures directly to the lack of support for the social-welfare logic. In both firms, the decision regarding the elimination of the CSR manager position was discussed at the end of our observation period. We observed a similar pattern regarding Firm 7's CSR manager after IW1.

In contrast to these cases, in Firms 1 and 6, the importance of adhering to the social-welfare logic increased during our study, and we noticed a strategy of compromise at the organizational level. We interpret such a strategy as a successful implementation, since it would account for the triple bottom line of economic, social, and environmental performance that lies at the core of the CSR concept (Aguinis & Glavas, 2012).

In the last step of our research, we aimed to form explanations for these temporal dynamics within the firms. More specifically, we sought to determine whether and how individuals' applications of strategies affected the firms' strategies over time. Table 5 summarizes the development of this strategy application.

In summary, independent of the perceived institutional pressure to adhere to CSR on the organizational level, the CSR managers attached importance to all four individual strategies. However, the managers for those firms in which CSR was implemented successfully (Firms 1 and 6) emphasized Strategy 4—enhancing executive commitment—to a greater extent than did the managers in the other firms. This is in line with our finding regarding Research Question 2, in which the CEO's role and executive power in general were an important factor in the implementation process. As CEOs can devalue CSR managers' efforts, ensuring CEOs' commitment is a successful strategy. Interestingly, most managers in our study did not apply this strategy intensively at the beginning, which may indicate that the managers considered CSR implementation due to executive power less appropriate than either improving commitment from their firms' members or highlighting the similarities between the competing logics. Considering the intensity of strategy application more generally, the managers who successfully implemented CSR increased their intensity over time, but the other managers, on average, showed decreased intensity when promoting individual strategies.

Despite our finding that specific organizational characteristics heavily influence the application of individual strategies, we also observed that firms with comparable organizational characteristics and general circumstances followed different patterns of strategy application over time. For example, Firm 1 and Firm 5 are comparable with respect to important organizational characteristics such as ownership structure, field of business activity, size, and age. Furthermore, at the beginning of our research project we could observe a strategy of compromising at the organizational level in both firms. Because these firms share a business field, they have undergone identical macroeconomic developments. However, in Firm 1, synergy between the two main logics was realized, and CSR was integrated into the firm's activities, but in Firm 5, the CSR activities were decoupled.

> The former CEOs and founders supported CSR. Everybody in the company knew that and agreed with the importance of CSR. Now there is a new CEO, and I have to admit that I am not sure how serious his CSR interests are. Maybe "serious" is the wrong word, but potentially there is a different understanding of CSR between the former CEOs and his successor. For the former CEOs and

founders, CSR was a fundamental part of the company, while for the new CEO it is rather a communication tool. [F5 IW1 I1]

In addition to the example of Firms 1 and 5, different organizational patterns of strategy application were also observed in Firms 3 and 6, which are also comparable in terms of important organizational characteristics. The CSR manager in Firm 3 (much like the one from Firm 5) relates the failure of implementing CSR within the firm directly to a too low intensity in the application of individual strategies.

I still consider CSR an important topic. But probably, if I had the chance to start again, I would do a few things differently. For example, I would demand a clearer commitment from the executives and maybe emphasize the value contribution of CSR more clearly, in order to avoid resistance. [F3 IW3 I1]

In this way, both manager support the argument that the intensity of strategy application potentially affects organizational behavior in the long run.

Discussion

In line with recent calls for theory development on the question how the frequently observed organizational responses to institutional complexity emerge (Smets, Morris, & Greenwood, 2012), we analyze the role that micro-level processes play in CSR implementation and examine whether and how the individual, organizational, and field levels of analysis are (temporality) related. Figure 1 integrates our findings regarding these interrelations into a generalized model. By discussing our findings related to this model, we contribute to the research on the micro level of institutional complexity and on CSR implementation.

Acting Strategically: How Individuals Deal With Institutional Complexity

The first contribution of our study rests on the finding that organizations' micro-level processes are highly relevant when dealing with competing institutional demands. As Figure 1 summarizes, organizations experience competing institutional demands and aim to implement associated practices to ensure compliance. Organizations, however, delegate the responsibility to implement these practices and to manage potential conflicts to individuals (for a similar argument, see Glynn & Raffaelli, 2013). These individuals subsequently develop strategies to fulfill this objective.
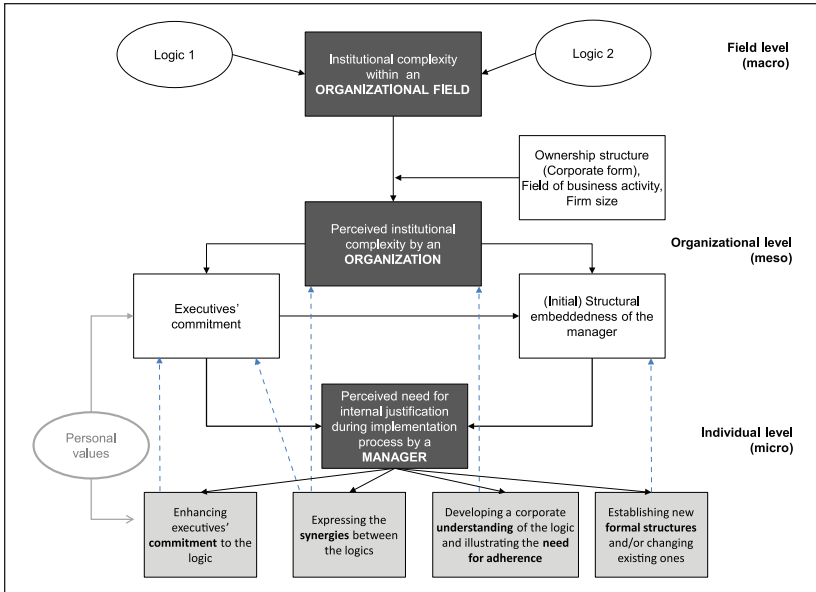
Figure 1. Research model.

Our study shows that individuals apply four strategies when implementing practices that align with a particular logic and that cause tensions with another institutional logic in the organization: (a) establishing new formal structures and/or changing existing ones, (b) developing a corporate understanding of the logic and illustrating the need for adherence, (c) expressing the synergies between logics, and (d) enhancing executives' commitment to the logic. Basically, these strategies address the aspects of structural foundations, sensemaking, and frames of meaning. Strategies 1 and 4 affect structural elements and use both internal and external focuses. Strategies 2 and 3, in contrast, are more focused on sensemaking and frames of meaning.

We further conclude that, in most cases, all four strategies are applied simultaneously but with varying degrees of intensity. Treviño, den Nieuwenboer, Kreiner, and Bishop (2014) verified that newly introduced ethics and compliance officers used comparable strategies in their legitimacy work. Based on this observation, we argue that individuals can show similar patterns regarding strategy applications even in different contexts but that the intensity of those strategy applications differs with respect to the level of institutional complexity.

Factors of Influence: What Shapes Micro-Level Strategies?

As its second important contribution, our study shifts attention to the relevance of considering the social context for both institutional complexity and CSR by showing that organizational characteristics determine individuals' strategies for dealing with the tensions from competing societal demands. Moreover, our results indicate that this influence is effective due to two mechanisms: First, some organizational characteristics serve as filters in the process of passing institutional complexity from the field to the organizational level. In this context, organizational characteristics also affect perceptions of the institutional pressure that organizations experience regarding adherence to a particular logic. Second, other organizational characteristics exert their influence at the intersection of the organizational and individual levels. Those characteristics, including the managers' structural embeddedness, influence the internal importance assigned to a particular logic and, ultimately, the manager's perceptions of the need for internal justification during the implementation process.

By showing that organizations from the same field and located in the same country differ with respect to how they structurally embed and implement CSR, our study also advances the institutional analysis of CSR. In summary, our study provides empirical evidence that (a) the organization's embeddedness within an external social context influences the individual actor's embeddedness within the organization, and that (b) this structural embeddedness influences individual strategies. Consequently, our study highlights the imperative to conduct even more micro-level research in differing social contexts when it comes to CSR implementation.

The Relevance of Individual Strategies: Foundations of Organizational Responses to Competing Societal Demands

Finally, our study also contributes to the complexity literature by linking it to the behavioral theory of the firm and the larger Carnegie School tradition (Cyert & March, 1963; March & Simon, 1958; Simon, 1947) as well as the upper-echelon perspective (Hambrick & Mason, 1984).

First, insights from the behavioral theory of the firm have the potential to enrich research on institutional complexity because it highlights the relevance of individuals in organizational behavior. Based on our results, we argue that, in the context of institutional complexity, the interaction effect of organizational and individual strategies is bidirectional. We suggest that the primary organizational reaction (with respect to formal structures) predetermines individuals' strategies. However, because those individual strategies do differ even in comparable situations, we

argue that they have the potential to shape organizational responses in the long run. We observe that this impact rests, not on the application of specific individual strategies per se, but rather on the intensity of the strategy application. Furthermore, our findings indicate that sensemaking and frames of meaning gain importance in this context. The consideration of compromises (i.e., stressing synergies between logics) is a promising approach, while accentuating the imperative need to adhere to a logic and highlighting differences between logics is less effective.

However, in contrast to other studies on the effects that micro-level processes have on organizational behavior and responses to institutional demands (McPherson & Sauder, 2013; Pache & Santos, 2013a, 2013b; Smets & Jarzabkowski, 2013; Smets et al., 2015), our findings indicate that organizational members' roles must be evaluated differently based on those members' decision-making power. Greenwood and colleagues (2011) support this claim by arguing that individuals with power particularly determine organizational responses to multiple institutional logics.

Second, given the predominance of executives' commitment, our study contributes to the institutional complexity research by highlighting the link to the upper-echelon perspective (Hambrick & Mason, 1984). Although CSR researchers have long acknowledged executives' influence on sensemaking and CSR implementation (Christensen, Mackey, & Whetten, 2014; Hahn, Preuss, Pinkse, & Figge, 2014; Weaver et al., 1999), this influence has received only scant attention in the context of institutional complexity. Scholars have indeed highlighted the importance of the extent to which power differences between (groups of) organizational members promote institutional logic in complex situations (Dunn & Jones, 2010; Kim, Shin, Oh, & Jeong, 2007; Pache & Santos, 2010); some even focused on power differences involving executives specifically (Almandoz, 2014; Baumann-Pauly, Scherer, & Palazzo, 2016; Voronov et al., 2013; Weaver et al., 1999). Our findings, however, show that—irrespective of other organizational characteristics—the top executives' commitment is of the utmost importance in the process of implementing concepts that compete with another institutional logic. Moreover, our findings indicate the origins of this commitment and the ways in which it can be influenced. The first parameter is institutional complexity at the organizational level, which in turn is a function of organizational characteristics and institutional complexity at the field level. Second, managers at lower hierarchical levels can also shape the executives' commitment through strategic behaviors. Finally, consistent with prior theory and research (Almandoz, 2014; Cho & Hambrick, 2006; Ocasio, 1997), we further argue that specific characteristics of organizational decision makers (e.g., personal values and cognitive frames, Hahn et al., 2014), shape their attention to and valuations of specific institutional logics. Consequently, we recommend that organizational

decision makers' individual characteristics and personal values should be taken into consideration more intensively in future studies researching organizational reactions to institutional complexity.

Limitations and Future Research

As with most empirical studies, our study is characterized by some shortcomings that provide opportunities for further research. First, our study only included a small number of organizations. This ties in with an important issue for case study research in general: the generalizability of findings. As our empirical data focused on CSR implementation within German energy-supplier firms, our findings are restricted to this context. However, because our sample featured variations in organizational characteristics, we believe that we did identify behavioral patterns that can be generalized. Future research, therefore, should study whether the same strategies can be observed for other implementation processes that exhibit tensions between institutional logics. Quantitative approaches (based on, for example, questionnaires) seem appropriate for revealing whether these strategies differ, not only between organizations, but also between industries and between countries. Second, we solely focused on CSR managers, but other managers and organizational functions may affect their behaviors and strategies. Therefore, more directly analyzing other departments (e.g., the controlling department or the investor-relations department—potential advocates of the commercial logic) may further enrich the understanding of how organizations implement institutional logics. Third, research suggests that organizations implement CSR based on varying motives (institutional motives, normative motives, and instrumental motives; for an overview, see Aguilera et al., 2007; Garriga & Mele, 2004). Although tensions between social and environmental elements and economic and technical concerns may occur in all cases, the extent to which CSR managers have to cope with tensions may differ with respect to the organizational motivation. Consequently, further research should study whether the organizational motivation to engage in CSR is an additional organizational characteristic that affects micro-level responses to competing institutional demands.

Conclusion

Institutional complexity as well as the implementation of CSR are frequently studied topics in business and society research. Despite this fact, the role of micro-level processes in both topics has not yet been subject to comprehensive

research. A focus on those processes, however, is highly relevant to understand how logics in general and CSR specifically become effective. Moreover, a micro-level perspective enables scholars to better understand the (temporal) interplay of individuals, organizations, and fields in this context.

To address this research gap, we applied a longitudinal approach on the micro-level process underlying CSR implementation. Our study has shown that CSR managers apply four specific strategies to promote CSR implementation and cope with the tensions between social and environmental elements and economic and technical concerns. In most cases, all four strategies are applied simultaneously but with varying degrees of intensity. We have also shown that organizational characteristics influence the intensity with which these strategies are applied, and the intensity of strategy application shapes organizational behavior over time. The comprehensive model that integrates our findings on the (temporal) interplay of individuals, organizations, and fields may encourage other researchers to study other types of implementation processes and compare findings to develop a generalized model of implementation processes.

Appendix

Baseline Interview Protocol

Topic 1: Individual's role as CSR manager. Example question (Interview Wave 1): What is your job title, and to whom do you report? Please describe the role that you play in your firm's CSR implementation process.

Example question (Interview Wave 2): Has your individual role in your firm's CSR implementation process changed since our last interview? Did changes occur with respect to the structural embedment of the CSR responsibility?

Example question (Interview Wave 3): How much has your position and your responsibilities changed during the last years?

Topic 2: Organizational and individual understanding of CSR. Example question (Interview Wave 1): Does your firm have a definition of CSR, and what practices should your firm exploit in the CSR context?

Example question (Interview Wave 2): Has the understanding and definition of CSR changed in your firm since our last interview? If yes, what were the causes for these changes from your point of view?

Example question (Interview Wave 3): How much have expectations and the more general understanding of CSR changed during the last years?

Topic 3: Future plans and expected changes in the CSR context. Example question: To what extent do essential changes (e.g., strategic reframing) occur in your firm's CSR context?

Topic 4: Organization of CSR. Example question: To what extent do rules and regulations regarding CSR exist in your firm today?

Topic 5: Existing CSR practices and elements not explicitly part of the corporate CSR strategy. Example question: Has your firm already incorporated CSR practices? Please describe them.

Topic 6: CSR communication. Example question: To what extent do you communicate the implementation process of CSR within your firm?

Topic 7: Diverging expectations and the influence of external actors. Example question: Do you experience institutional expectations with respect to your firm's CSR implementation?

Topic 8: Effects and measures of CSR engagement. Example questions: As of today, how has CSR implementation affected your firm? To what extent is CSR engagement criticized within your firm, and how do you cope with this criticism?

Topic 9: Tensions related to CSR practices and actions. Example question: What is the extent of the tension between your firm's CSR and its preexisting practices or concepts, and how do you cope with these tensions?

Topic 10: Other issues. Example question: Are there any additional issues regarding your firm's CSR implementation process we should discuss?

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The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Notes

1. When referring to corporate social responsibility (CSR) managers, we always mean those individuals who are in charge of implementing CSR. Their job titles and administrative powers, however, may differ (for details about the managers, see Table 1).
2. Current research also indicates that both belief systems play important roles in the CSR literature. Rost and Ehrmann (2017), for example, found evidence that the corporate social performance–corporate financial performance (CSP–CFP) link suffers from reporting bias and that it is almost absent after correcting for this bias. Furthermore, Orlitzky (2011) showed that the underlying assumptions and empirical results regarding the nature of the CSP–CFP link differ based on the inherent logic of researchers' backgrounds and/or scientific disciplines.
3. Unfortunately, two firms did not take part in all three interview waves: Firm 4 went bankrupt after the first interview wave, and Firm 7 was not willing to take part in the last interview wave. However, those firms were included in our analysis for Research Questions 1 and 2.
4. In these abbreviations, *F* stands for "firm," *IW* stands for "interview wave," and *I* stands for "interviewee." For instance, [F3 IW1 I1] is an abbreviation for Firm 3, Interview Wave 1, Interviewee 1.

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