This is a repository copy of *Emergence of hybrid CSR models as a conflict-driven communicative process in a Nordic welfare state*.

White Rose Research Online URL for this paper:
https://eprints.whiterose.ac.uk/200386/

Version: Published Version

Article:

Emergence of Hybrid CSR Models as a Conflict-Driven Communicative Process in a Nordic Welfare State

Johanna Moisander[a] , Kirsi Eräranta[a] , Kathryn M. Fahy[b] and Visa Penttilä[c]

[a]Aalto University School of Business; [b]Sheffield University Management School; [c]LUT University

ABSTRACT   This paper offers an understanding of how hybrid models of corporate social responsibility (CSR) – models combining society-centric mandatory (implicit) and business-centric voluntary (explicit) approaches to CSR – are communicatively constructed through institutional struggles over the roles and responsibilities of business in society, in the context of a Nordic welfare state. We develop a model of hybridization as a dialectical process of communicative activity, framing and counter-framing, in which conflict and contestation over normative understandings about CSR drive the process. The model explains the emergence of hybrid models of CSR in terms of gradually evolving issue development and frame changes that are driven by discursive struggles over moral obligations of business in society, appropriate configuration of legitimacy relationships, and appropriate institutional arrangements for CSR governance. In contrast to prevailing accounts, which tend to theorize hybridization as resulting from isomorphic, mimetic, and normative pressures, our account explicitly attends to the politics of hybridization.

Keywords: implicit-explicit CSR, business-society relations, communicative institutionalism, framing, tax avoidance

INTRODUCTION

In the field of management studies, institutional scholars have recently discussed Corporate Social Responsibility (CSR) – the idea that enterprises have a responsibility for their impacts on society (European Commission, 2011, p. 6) – from a society-centric perspective (Wickert, 2021), drawing attention to the influence of political and

institutional contexts on CSR models and practices. It is emphasized, in this literature, that CSR is not practiced in a social and political vacuum; rather, the relevant actors are embedded in a nexus of formal and informal institutions – the rules of the game and common understandings that shape business-society interaction (Doh and Guay, 2006). Scholars have identified two basic forms of CSR that tend to vary according to national institutional context: explicit CSR, which tends to be prevalent in liberal market economies (LMEs), and implicit CSR, which characterizes business-society relations in coordinated market economies (CMEs). *Explicit CSR*, as originally defined by Matten and Moon (2008), refers to the various explicitly articulated policies and practices through which firms voluntarily assume responsibility for some societal interest in order to be perceived as legitimate. *Implicit CSR*, by contrast, is concerned with the mandatory, institutionally regulated forms of social solidarity and socio-economic governance, including formal regulations about workers' rights, trade unions, corporate taxation, and environmental protection, through which firms contribute to society as part of the broader system of socio-economic governance.

With globalization and the spread of economic liberalism, however, the institutional landscape of CSR is changing. Scholars have reported a general turn towards the Anglo-American explicit models of CSR (Carson et al., 2015; Höllerer, 2013; Matten and Moon, 2008) and the emergence of new *hybrid models of CSR* that combine elements from both implicit and explicit CSR (Acosta et al., 2021; Blindheim, 2015; Brown et al., 2018; Gond et al., 2011; Jamali and Karam, 2018; Matten and Moon, 2020). These developments have drawn scholarly attention to the political dimensions of CSR as an essentially contested concept (Okoye, 2009) that involves competing ideas about the appropriate roles of business in society (Brammer et al., 2012; Corciolani et al., 2022; Doh et al., 2016; Doh and Guay, 2006; Gond et al., 2011; Matten, 2009; Matten and Moon, 2020; van den Broek, 2022; Wickert, 2021). While increasing civic engagement by corporations is welcomed by many (e.g., 2022 Edelman Trust Barometer), some scholars have voiced their concerns, arguing that, in its explicit form, CSR may well constitute an unwanted substitute for existing, institutionalized forms of social solidarity and socioeconomic governance (Jackson and Apostolakou, 2010; Kinderman, 2012; Marens, 2012). As a business-centric approach, explicit CSR is critiqued for legitimizing the right of corporate actors to 'serve as the ultimate arbitrators of how corporations should act' (Marens, 2010, p. 759) and, thus, consolidate their power in society (Banerjee, 2008; Marens, 2012). From this perspective, explicit CSR 'complements liberalization and substitutes for institutionalized social solidarity' (Kinderman, 2012, p. 29).

Hybridization of CSR may, thus, be viewed as a process of change that involves institutional struggle: conflict and contestation over normative understandings about the appropriate role of business in society. In this paper, our aim is to better understand this struggle in the institutional context of a specific type of CME, the Nordic 'social democratic welfare state' (Esping-Andersen, 1990). Research shows that the business-society model implied by the explicit, discretionary version of CSR is perceived to be incompatible with some of the core values and institutions, such as democratic market regulation and extensive taxation, underpinning socio-economic governance in the Nordic welfare state (Gjølberg, 2010; Kuisma, 2007; Midttun et al., 2015; Morsing

et al., 2007). In Nordic welfare states, therefore, models of explicit CSR are being modi-fied and reconfigured into hybrid forms that better fit the *Nordic model* of business-society relations (Blindheim, 2015; Gjølberg, 2010). While scholars have discussed the tensions and conflicts that arise in Nordic CMEs when explicit CSR is introduced into public policy (Midttun et al., 2015), and demonstrated that managers attribute meaning to both implicit and explicit CSR in multiple ways (Blindheim, 2015), we still know relatively little about the institutional struggles through which hybrid forms of CSR emerge in these contexts.

In this paper, we address this gap in literature with the following research question: *How are hybrid models of CSR communicatively constructed through institutional struggles over the roles and responsibilities of business is society, in an institutional context of a Nordic welfare state?* Drawing on communicative institutionalism (Cornelissen et al., 2015), and applying a framing lens (Benford and Snow, 2000; Campbell, 2005; Dewulf et al., 2009; Gray et al., 2015; Purdy et al., 2019; Snow and Benford, 1988), we analyse an episode of moral upheaval and public framing contest in which corporate tax avoidance is constructed as misconduct and debated as a CSR issue in the empirical context of a Nordic welfare state, Finland. Tax avoidance in Finland represents a particularly illuminating empirical case for our study because tax payments have traditionally constituted an important ele-ment of implicit CSR in Nordic welfare states and, still today, there is a broad consensus among Finns that paying taxes is important for maintaining the welfare state (Finnish Tax Administration, 2020).

Our analysis reveals a pattern of frame changes in which the focus of conflict and contestation moves from judgements of morality to prescriptions of moral legitimacy to arrangements for CSR governance. Based on our analysis, we develop a model of hybridization as a dialectical process of communicative activity, framing and counter-framing, in which conflict and contestation over normative understandings about CSR drive the process. The model explains the emergence of hybrid models of CSR in terms of gradually evolving issue development (Putnam and Holmer, 1992) and frame changes (Dewulf et al., 2009) that are driven by three discursive struggles: struggle over moral ob-ligations of business in society, struggle over appropriate configuration of legitimacy rela-tionships, and struggle over appropriate institutional arrangements for CSR governance. These struggles drive the process by surfacing institutional contradictions – incompatible institutional prescriptions and misaligned interests – that induce actors to re-articulate, re-amplify, and realign their framings in an attempt to transcend the contradictions.

Our paper contributes to society-centric, institutional research on CSR by refining emerg-ing theory on the dynamics and politics of hybridization. First, our study pushes the bound-ary conditions of the emerging theory on hybridization by shifting the analytical focus to a context where the turn to explicit CSR is contentious and allegedly implicated in the ongo-ing political deconstruction of the institutional arrangements that characterize implicit CSR (Brammer et al., 2012; Gjølberg, 2010; Kinderman, 2012; Midttun et al., 2015). In this insti-tutional context, we apprehend hybridization as a political process and identify two different modes of hybridization: one that works to *disrupt* and one that seeks to *repair* the institutional arrangements associated with implicit CSR. Second, our paper advances knowledge of the *politics of hybridization* by offering an understanding of hybridization as a contested, dialectical process of institutional struggle. In contrast to prevailing accounts, which tend to theorize

hybridization as resulting from isomorphic, mimetic, and normative pressures (Matten and Moon, 2020, pp. 18–20), our analysis attends to the conflicts and contradictions that arise from enduring systemic tensions between business and society. Our account foregrounds the nature of hybridization as a process that may result in multiple 'fragile institutional settlements' (Levy and Scully, 2007, p. 980) that do not necessarily signal broad consensus or compromise between the contending actors.

INSTITUTIONAL PERSPECTIVE ON CSR

We draw on the emerging institutional perspective on CSR, which shifts attention to the ways in which institutional arrangements shape understandings and practices of CSR. In line with Matten and Moon (2008, 2020), we view the ongoing hybridization of implicit and explicit CSR in many CMEs as a process of institutional change: 'the movement from one institutionally prescribed and legitimated pattern of practices to another' (Hinings et al., 2004, p. 305). As such, hybridization of CSR is a social and political process, in which actors engage in creating, transforming, and resisting institutional arrangements around CSR (Greenwood et al., 2002; Hinings et al., 2004). Like all institutional change, hybridization of CSR unfolds through discursive and political struggles in which actors seek to realize their interests and alter existing institutional arrangements to their own benefit (Hardy and Maguire, 2017).

According to Matten and Moon (2020), the new hybrid forms of CSR, which reflect 'varying balances of explicit volition and implicit compliance' (Matten and Moon, 2020, p. 8), emerge through two bidirectional and interactive processes: explicitization and implicitization. Explicitization of CSR, in their theorizing, refers to processes in which actors redefine traditional implicit CSR expectations and practices in explicit terms, for example by creating social performance indicators for occupational safety and employee participation, which have long been staple practices of implicit CSR in CMEs (Matten and Moon, 2020, p. 18). Recent initiatives for establishing responsible tax policies and practices as essential elements of CSR (e.g., The B-Team 2018) also represent explicitization of CSR. *Implicitization*, in turn, refers to processes by which expectations and obligations for corporations derived from explicit CSR policies, strategies, and practices get integrated into the values, norms and rules of formal and informal institutions (Matten and Moon, 2020, p. 20).

While explicit CSR appears to be in line with global trends and pressures towards deregulation and economic liberalism (Höllerer, 2013; Kinderman, 2012; Meyer and Höllerer, 2016), several scholars have highlighted that it is at odds with what Voronov and Weber (2016) discuss as the 'institutional ethos' of European CMEs (Blindheim, 2015; Brammer et al., 2012; Gjølberg, 2010; Midttun et al., 2015). By institutional ethos, Voronov and Weber (2016, pp. 460–61) refer to the 'fundamental institutional ideals that lend moral authority to the institutional order and exert disciplinary power over participants' by endowing institutional arrangements with 'personally relevant meaning' and prescribing 'particular kinds of aspirations, ideals, values, and moral judgments'. In the Nordic CMEs, in particular, issues of significant social and environmental concern are customarily viewed as something that need to be governed through 'democratic, collective, or representative processes' (Gjølberg, 2010,

p. 210) – not through voluntary CSR policies and practices of private firms. Hence, in Nordic CMEs, the turn to explicit CSR – inasmuch as it takes the form of the market-based, Anglo-American model of CSR that rests primarily on managerial control and discretion – seems to conflict with the fundamental institutional ideals that constitute the foundation of social solidarity and institutional order in Nordic CMEs.

Matten and Moon (2020) argue that corporations develop practices and policies of CSR to secure legitimacy in relation to three key categories of actors: core stakeholders, society, and regulators. In their CSR activities, corporations thus take into account and engage with: (1) the interests of their *core stakeholders* – shareholders/owners, employees, customers, suppliers, and communities – who bring substantial resources to the corporation and benefit from its success; (2) the values (and structures) of those *societies* in which they operate, often articulated by civil society organizations and the media; and (3) the standards and rules set by relevant governmental and non-governmental *regulators*. Firms develop different and changing legitimacy relationships with these actors, depending on the institutional context, and the different actors may bring fundamentally different expectations and criteria to bear in CSR/legitimacy evaluations.

The emergence of hybrid models of CSR may, therefore, be viewed as a process of institutional struggle over the appropriate *roles and responsibilities of business in society*. While several scholars have called attention to this institutional struggle (Brammer et al., 2012; Levy and Kaplan, 2008; Mäkinen and Kourula, 2012), we still know very little about how these struggles are played out. In this paper, we address this gap by studying how institutional struggle around CSR occurs in and through communicative processes of conflict and contestation in the context of a Nordic CME. Extending the theory on 'communicative institutionalism' (Cornelissen et al., 2015, p. 14), we conceptualize these communicative processes as interactive processes of *framing* in and through which variations of CSR are socially constructed and contested. In the following section, we develop this perspective.

FRAMING AS A MECHANISM OF INSTITUTIONAL STRUGGLE

To study *how hybrid models of CSR are communicatively constructed through institutional struggles*, we draw on communicative institutionalism (Cornelissen et al., 2015, p. 14) and theory on framing (Benford and Snow, 2000; Cornelissen and Werner, 2014; Dewulf et al., 2009; Snow and Benford, 1988). Communicative institutionalism refers to a theory of institutions that posits that institutions are communicatively constituted: constructed in and through interactive processes of communication. From this perspective, communication not only reflects actors' normative understandings – evaluative and prescriptive judgements and perceptions – about CSR; it is also formative or constitutive of CSR as an institution (Cornelissen et al., 2015, p. 12).

Frame, in this literature, refers to a framework of interpretation and understanding (Goffman, 1974, pp. 21–22) that renders problems and grievances intelligible, meaningful, and actionable in particular ways (Campbell, 2005, pp. 48–49). *Framing*, in turn, refers to the active 'signifying work' that actors do in processes of institutional change

to 'mobilize potential adherents and constituents, to garner bystander support, and to demobilize antagonists' (Snow and Benford, 1988, p. 198). The framings that actors develop operate as 'articulation mechanisms' by which actors purposefully 'convey one set of meanings rather than another' (Snow, 2007, p. 384) to alter how people see and understand issues. Framing, therefore, involves a 'struggle over the production of mobilizing and counter-mobilizing ideas and meanings' (Benford and Snow, 2000, p. 613) as actors pursue their interests and political agendas.

From this perspective, the institutional struggle over CSR unfolds through contested processes of communication – specifically, processes of framing and counter-framing (Benford and Snow, 2000; Campbell, 2005; Snow and Benford, 1988) – in which normative understandings of the appropriate roles and responsibilities of business in society are communicatively co-constructed, contested, and transformed (Dewulf et al., 2009). In this struggle, framing may operate as a mechanism of institutional change to the extent that it shapes shared meanings and cultural frameworks (Scott, 2014, pp. 67–68) and affects 'how actors perceive their interests, identities, and possibilities for change' (Campbell, 2005, p. 49).

In institutional struggles over CSR, frames can be *strategically* constructed to promote a specific 'problem definition, causal interpretation, moral evaluation, and/or treatment recommendation' for the issue, grievance, or policy initiative at hand (Entman, 1993, p. 52). Framing entails three core framing tasks (Benford and Snow, 2000, pp. 616–17). First, *diagnostic framing* defines and assigns responsibility and blame for the problems and issues involved. Second, *prognostic framing* suggests specific ways of dealing with the issue. And third, *motivational framing* is geared towards mobilizing people to take action in dealing with the issue.

Institutional struggles often take the form of *framing contests* – square-offs between contending actors – in which actors engage in framing and counter-framing to convince audiences of the legitimacy of their claims. *Counter-framing*, in this context, refers to actors attempts to 'rebut, undermine, or neutralize a person's or group's myths, versions of reality, or interpretive framework' (Benford and Snow, 2000, p. 626). Actors purposefully start framing contests to create consensus on their own ideas, views, and policy preferences and to mobilize action in their favour.

Consequently, in the framing contests through which hybrid models of CSR emerge, actors exercise power and engage in institutional politics (Lawrence, 2008). By constructing and propagating authoritative, plausible, and culturally resonant diagnoses and prognoses, framing contests shape public debate and the institutional struggle through which the normative understandings that underpin conceptions of CSR are communicatively produced, contested, and transformed. While the framings that are communicatively constructed in framing struggles do not necessarily present fully theorized new models for CSR, they 'represent a critical first step that provides foundation for further theorizing', legitimation, and dissemination by naming 'new concepts and practices so that they might become a part of the cognitive map of the field' (Lawrence and Suddaby, 2006, p. 226).

EMPIRICAL STUDY

Empirical Case and Materials

To analyse how hybrid models of CSR are communicatively constructed through institutional struggles, we analysed an episode of moral upheaval and public framing contest in which corporate tax avoidance was discussed as misconduct and debated as a question of CSR in the empirical context of a Nordic welfare state, Finland. The framing contest unfolded between the media, allied with the public, and a private healthcare company, the *MediGroup* (pseudonym) and its allies. A regional newspaper (henceforth *The Regional*) started the contest by publishing a set of critical articles that exposed a case of tax dodging by a formerly Finnish-owned healthcare company, MediGroup, which had been recently acquired by an international private equity firm. The exposé quickly triggered broader critical scrutiny of the tax planning practices of Finnish healthcare companies and expressions of public disapproval in national news media and the online comments sections of the news websites. The case was also briefly covered in the business press, tabloids, and the national television. During the framing contest, it was revealed that another private healthcare corporation (henceforth *Health Inc.*) was also implicated in practices of tax avoidance. These practices included interest expense deductions, transfer pricing, and group contributions, through which the companies were able to minimize their tax burden in Finland. After being subjected to harsh public criticism and disapproval, both healthcare companies responded with press releases and letters to the editor published in *The Regional*, which initiated the framing contest, and in the leading prestige media outlet of Finland (henceforth *The National*), which played a key role in the subsequent phases of the framing contest.

The data that we collected on the case comprises altogether 493 media texts published over a period of 12 months (see Table 1). This material was obtained from the online archives of the media outlets involved in the debate. The empirical material on civil society activists' blogging activity was obtained using an online search engine, searching for variants of tax avoidance and the names of the two healthcare companies as keywords. We attempted to include all the media texts that referred to the debate in our database. Overall, we argue, these empirical materials provide us with a rich source of discursive evidence of the ways in which the media, corporate actors, and members of the public participated in the framing contest in our case (Gamson, 2004).

Empirical Context

Tax avoidance in the institutional context of Finland, which is a Nordic CME and 'social democratic welfare state' (Esping-Andersen, 1990), represents an illuminating empirical context for our study because tax payments have traditionally constituted an important element of implicit CSR in Nordic CMEs. It is through tax payments that firms have been expected to 'assume responsibility for some wider societal good' (Matten and Moon, 2008, p. 405) – by supporting the systems of collective

Table 1. Empirical materials.

Type of media text	Number of items	Sum
News media coverage		
News items		45
• Regional newspaper (RN)	16	
• National newspaper (NN)	21	
• Tabloids (Tab)	4	
• Business press (BP)	3	
• Transcript of documentary insert on National Television (TV)	1	
Editorials		6
• Regional newspaper (EdRN)	5	
• National newspaper (EdNN)	1	
Civil society responses		
Letters to the editor		9
• Regional newspaper (LeRN)	3	
• National newspaper (LeNN)	6	
Civil society activists' blog posts (Blog)		3
Reader comments on activists' blog posts (BlogComm)		146
Readers' online comments on news items (NewsComm)		272
Corporate responses		12
• Letters to the editor, regional newspaper	3	
• Letters to the editor, national newspaper	2	
• Corporate blog posts	6	
• Private healthcare industry magazine articles	1	
Sum		493

responsibility and social solidarity that characterize Nordic CMEs. Progressive tax system is one of the defining characteristic features of the Nordic welfare state. Taxation is not only an instrument of redistribution – a 'mechanism intended to compress income inequality and protect labor well-being' (Fainshmidt et al., 2018, p. 310) – but also a way of maintaining the extensive social rights that all citizens are granted through the solidaristic and universalistic welfare system. While the Nordic welfare states have been subject to crises, and some transfers have been adjusted downward over the last 30 years, public support for the egalitarian, universalistic and solidaristic welfare system does not seem to be radically waning. According to a recent

nationwide interview survey commissioned by the Finnish Tax Administration, 'as many as 96% of Finns agree that paying taxes is important in order to maintain our welfare state' (Finnish Tax Administration, 2020). One of the reasons for this seems to be, as Føllesdal (2002, p. 184) has argued, that 'the middle class is co-opted into supporting the taxes that also benefit themselves' in the form of many social benefits and services, organized around universal programmes, including standardized solutions for childcare, old-age care, health care and education, for example. As Esping-Andersen (1990, p. 28) suggested, the social democratic mode of the welfare state 'crowds out the market, and consequently constructs an essentially universal solidarity in favor of the welfare state. All benefit: all are dependent; and all will presumably feel obliged to pay'. Consequently, in the Finnish welfare state, paying one's fair share of taxes is indeed considered not only a legal but ethical responsibility of all income-earning citizens, including corporate citizens – it is generally considered 'fair, right, just, or in keeping with stakeholders' moral rights or legitimate expectations' (Carroll, 2000, p. 36).

With the expansion of global markets and the ever-increasing opportunities that they offer for aggressive tax planning, however, corporate taxation now appears to be out of the reach of national legislation, and an increasing number of firms are opting to minimize – even zero out – their tax bills by shifting their profits to tax havens (Tax Justice Network, 2021). In the Nordic CMEs, however, this type of aggressive tax planning represents a clear departure from the institutional norms that have traditionally governed corporate activity. Tax avoidance thus tends to be generally perceived as a breach of organizational legitimacy that leads to tax-avoiding firms being subjected to public criticism and institutional control.

Analytical Procedures

To analyse our empirical case and materials, we employed qualitative methods (Saldaña, 2016). We analysed the data abductively. Drawing on Langley (1999, p. 694; Gehman et al., 2018, p. 297), we understand abduction as an analytical strategy for process research that is neither purely deductive nor purely inductive. Analysis and theorizing are rather based on combining induction and deduction – connecting empirical observations and regularities to prior theory to develop abstract conceptualizations of mechanisms that generate the regularities. We analysed the materials collaboratively, with all authors first separately coding the dataset with the help of NVivo, and then iteratively comparing our interpretations and revisiting the data together. Coding discrepancies were reconciled through discussion to establish intercoder agreement and to arrive at collectively shared interpretations (Saldaña, 2016, p. 38). The process of analysis proceeded in four steps.

First, we constructed a timeline and description of key events (Langley and Stensaker, 2012) to capture the development of the public debate over time. Using the timeline to structure our analysis, we began the frame analysis by identifying and coding for problem diagnoses and prognoses. Our analytical focus was on how participants of the framing contest framed tax avoidance as an issue. We found that contestation over normative understandings of CSR played a central role in the debate and that claims

about the appropriateness of tax avoidance were justified by evoking culturally shared ideas about the responsibilities corporations have in society. We also observed a pattern of frame change in which the focus of conflict and contestation changed over time, from judgements of morality to prescriptions of moral legitimacy to arrangements for CSR governance.

Second, to examine the patterns and drivers of frame changes over time, we employed temporal bracketing (Langley, 1999). We decomposed the data into three phases. The delineation of three phases emerged from our initial frame analysis in step one, based on our observation of a specific focus of conflict and contestation within each phase and separated by discontinuity in the focus of framing contests from one phase to another. This enabled the examination of how conflict and contestation in one period led to frame changes that altered the focus of contestation in subsequent periods (Langley, 1999).

Third, based on an abductive analysis, using the society-centric literature on CSR and particularly the implicit-explicit CSR framework of Matten and Moon (2008, 2020) as an analytic lens, we examined the normative understandings of CSR that underlay the framings in each phase. We found that, after the initial square-off, actors started combining elements from both conceptions of CSR in their framings. Based on this analysis, we theorized the three phases of framing and counter-framing that we discerned through steps one and two as three communicative mechanisms of institutional struggle over the appropriate roles and responsibilities of business is society: *struggle over moral obligations of business in society, struggle over appropriate configuration of legitimacy relationships*, and *struggle over appropriate institutional arrangements for CSR governance*. We theorized the interplay of framings involved in each struggle respectively as *moralizing-normalizing, prescribing-prioritizing*, and *policing-neutralizing*.

Fourth, we analysed the *dynamics* of frame changes to develop a model of how conflict and contestation over appropriate roles and responsibilities of business in society drives hybridization. Drawing on the literature on contradictions and institutional change (Seo et al., 2004; Seo and Creed, 2002), we identified and theorized two dynamics, namely *inconsistent institutional prescriptions*, and *misaligned interests*, which triggered the frame changes in which explicit elements of CSR were incorporated into implicit CSR. These dynamics and frame changes, thus, explain the emergence of the hybrid models of CSR in our model.

FINDINGS

We found that public debate on corporate tax avoidance, in our case, revolved around three main struggles over the meaning of CSR: struggles over the moral obligations of business in society, struggles over appropriate configuration of legitimacy relationships, and struggles over appropriate institutional arrangements for socioeconomic governance. Overall, we observed a process of conflict and contestation that unfolded over three temporal phases.

Phase 1: Struggle over Moral Obligations of Business in Society – What Are the Appropriate Moral Bases of CSR?

In the first phase of the process, the media triggered the framing contest by revealing that MediGroup had started to engage in aggressive tax planning and developed a *diagnostic issue frame* that moralized this activity as a deviance and a violation of the moral norms of implicit CSR. MediGroup responded to the legitimacy attack by denying any wrongdoing and normalizing the activity.

Media frame one: moralizing – constructing tax avoidance as a threat to institutional ethos. The framing contest started by a news reporter of *The Regional* authoring a short news story and a more detailed feature article that exposed a case of aggressive tax planning by MediGroup, a historically prestigious private provider of healthcare and social services in Finland. The reporter revealed that after having been acquired by a private equity firm, registered in the tax haven of Jersey, MediGroup had started to artificially shift its profits offshore, out of the reach of the Finnish tax authorities. Citing data from the financial report of the company, the reporter demonstrated that MediGroup was able to almost zero out its corporate income tax in Finland by granting a €36 million group contribution to its parent companies abroad. While attributing blame for this misconduct to the top management of the company – also explicitly naming the culprits – the reporter identified the money-oriented private equity firm that owns MediGroup as the root cause of the issue, as the following quote illustrates:

> In the past, MediGroup distinguished itself as a good taxpayer. The reason why its willingness to pay taxes stopped short is generally believed to be that [MediGroup] was acquired by an international private equity firm in 2006. Their primary interest lies in increasing the value of their assets. (2011-11-17-N)

These news reports were followed by an editorial, in which *The Regional* endorsed its news reporter's views and explicitly questioned the legitimacy of aggressive tax planning, asserting that corporate income tax payment constituted an essential element of the social responsibility of business in society, as the following quote illustrates:

> It is morally justified to demand that corporations also recognize their social responsibilities and pay the taxes that are their due. (2011-11-18 EdR)

Within a few days, several national media outlets joined the legitimacy attack initiated by *The Regional*, generally condemning MediGroup's profit shifting as corporate misconduct. The media framed tax dodging as wrong and unfair; it meant that the company strategically opted for shifting the mutual tax burden to the shoulders of its local tax-paying competitors and ordinary citizens. From this perspective, tax-avoiding companies were '*using unfair methods*' of competition against '*honest entrepreneurs*,' as a politician wrote in an op-ed column (2011-11-21-R).

What made the tax dodging of MediGroup particularly inappropriate, in the discussion and debate that followed, was that MediGroup was known to generate much

of its revenue – and excess profits – by providing partly or fully taxpayer-funded public services, such as outsourced municipal healthcare and nursing home services. Therefore, as a journalist put it on national television, it is a case of taxpayers '*sponsoring the private profits*' of the tax-avoiding healthcare companies. By offshoring its profits to tax havens, MediGroup was thus stealing from the public purse – stealing from the respectable tax-paying citizens and local entrepreneurs. The moral evaluation of tax avoidance as fraudulent was particularly evident in the reader comments on blog posts and news items, in which outraged citizens vilified the company and its managers for lack of personal responsibility and moral integrity, calling them '*tax swindlers*' and '*thieves*'.

In this framing, tax-avoiding firms and their executives are not fulfilling their moral obligations to society and, therefore, lack moral integrity and trustworthiness as providers of health care. Tax avoidance is constructed as a problem of moral integrity and a threat to the institutional ethos of the welfare state in two ways. The framing personifies MediGroup as an autonomous and morally responsible actor who fails to adhere to sound principles of justice and fairness in their relationships with their competitors and fellow taxpayers. But it also attributes blame to the top management of the company, suggesting that they lack a strong moral compass and are unwilling to make proper ethical judgements.

Consequently, the media frame that emerges is a *diagnostic issue frame* that seeks to *mobilize consensus* on the idea that tax avoidance is immoral and represents corporate irresponsibility. It assumes an a priori definition of morality as compliance with the institutionalized moral norms of the welfare state. It defines morality in terms of correspondence with institutionalized 'standards of right and wrong linked to concerns about justice, fairness, and harm' (Hitlin and Vaisey, 2013, p. 55). In this framing, tax avoidance is to be understood as a threat to the institutional ethos underpinning the Nordic welfare state; it violates taken-for-granted expectations about the moral obligations of firms in society.

Corporate response one: normalizing – constructing deviance as a non-moral issue. In the first phase of the framing contest, MediGroup initially decided not to openly engage with the legitimacy attack, opting for silence as a tactic of avoiding the delegitimizing, disciplinary gaze of the mainstream media. Behind the scenes, however, MediGroup engaged in concealed resistance, imposing a strict 'no comment' policy on its staff regarding journalist enquiries concerning the news about MediGroup's aggressive tax planning. Information about this defensive response was leaked to the tabloids by a civil society activist, who revealed that MediGroup was '*displeased with the annoying publicity*' and disclosed information about the detailed instructions that MediGroup had prepared for its staff for shunning the '*annoying journalists*' who wanted to know more (2011-11-25-CSA).

When confronted by the media about this avoidance tactic, MediGroup responded by challenging the moralizing frame of the media. In defending the legitimacy of its activities, MediGroup rebutted the idea that aggressive tax planning was a moral issue – or issue of any kind for which corporations should be held accountable. The

company rather counter-framed tax avoidance as tax planning – a perfectly legal, normal, and sound financial accounting practice. The CEO explained in a tabloid interview:

> The group contributions paid and received by MediGroup and other corporations are a lawful and commonly utilized part of corporate tax planning. It is a common practice in corporations. (2011-11-25-Ta)

This framing of tax avoidance, in our interpretation, emphasizes the procedural legitimacy (Suchman, 1995) of MediGroup's activities; seeking to mobilize consensus on the idea that tax planning practices are based on legal techniques and procedures that fulfil the rules of proper behaviour according to the Finnish laws in place. The frame also highlights that the government and its legislators are to be held accountable for the regulatory framework in which firms operate and practice tax planning. From this perspective, firms and corporate decision-makers are accountable to society as subjects of law, as the following quote illustrates:

> Does compliance with the law, in this case, equate to ethically right action? – As a representative of the company, I am the wrong person to answer that [question]. You must ask legislators and politicians, who have enabled the current practice, says [the CEO of MediGroup]. (2011-11-25-Tb)

Overall, the first phase of the framing contest surfaced the moral ambiguity of CSR – the fact that the standards of moral legitimacy and responsibility are open to multiple interpretations. While the media frame defined corporate tax avoidance as immoral, the corporate counterframe dismissed questions of moral integrity. Shifting attention to procedural criteria for morality, the corporate counterframe normalized aggressive tax planning as a legitimate practice. In doing so, the framing contest raised questions about who gets to define the appropriate criteria for moral legitimacy – whether tax avoidance is the right thing to do (Suchman, 1995, p. 579) – a question that was debated in the second phase of the framing contest.

Phase 2: Struggle over Appropriate Configuration of Legitimacy Relationships – What Are the Appropriate Goals of CSR?

In the second phase of the framing contest, the organizational legitimacy of MediGroup became increasingly questioned. Much of the national media, including the leading prestige media outlet of Finland, *The National*, joined the legitimacy attack and elaborated the diagnosis of the initial media frame by holding the tax avoiding companies responsible for the negative effects of tax avoidance on society. MediGroup responded by going on the offensive and publicly denied any wrongdoing. Eventually, however, after having lost several big organizational customers, whose employees had publicly expressed their disapproval of aggressive tax planning, MediGroup announced that, in the future, they would '*pay more taxes*' (2012-08-10-BP).

Media frame two: prescribing – creating consensus for socio-centric criteria for moral legitimacy. In the development of the second media frame, *The National* played a key role in reinvigorating the legitimacy attack and broadening the scope of the legitimacy challenge by shifting attention to the collective interests and expectations of society at large. The frame built on the initial issue frame but questioned the legitimacy of tax avoidance and tax-avoiding companies based on society-centric criteria for moral legitimacy that foreground the legitimacy relationship that corporations have with society in assessments of corporate responsibility and legitimacy. Tax avoidance was not only a problem of managerial integrity but also a complex socio-political problem.

Several media outlets articulated this problem in detail, highlighting that profit shifting was irresponsible not only because it led to unfair taxation and competition at the national level, but also because profit shifting had negative consequences for the welfare state. The damaging fiscal and societal costs of corporate tax avoidance on the welfare state, diagnosed in the media texts, included, for example, '*the need to raise the official retirement age*' (2011-12-02-LeRN), '*increasing social inequality*' (2011-12-03-NN), '*degradation of the public healthcare system and a general crumbling of the welfare state*' (2011-12-14-NN). As *The Regional* summarized it: '*Finnish society cannot function without taxpayers*' (2011-12-23-RN).

The texts that developed and deployed this frame attributed moral responsibility to tax avoiding companies for their negative impacts on society by arguing that the companies were intentionally exploiting loopholes in national tax laws. The Minister of Social Services at the time, for example, was quoted to clarify that tax avoidance was a '*threat to public trust for the national healthcare system*' that resulted from companies purposefully exploiting the '*loopholes in the national law*' (2011-12-1-NNa). The moral judgement that the frame made was that tax avoidance was the wrong thing to do because it disrupted the collective systems of responsibility through which societal welfare was promoted in Finland.

In developing this frame, the media gave voice to organizations that were cutting ties with MediGroup. An executive director of a development cooperation organization, for example, was quoted saying that '*MediGroup's values were not appropriate for us*' (2012-08-08 NN). The faculty of a large Finnish university was reported to '*want to get rid of MediGroup*' as their occupational health provider because '*the actions of MediGroup were in blatant contradiction*' with the university's publicly stated values of '*fairness, sustainability, and social responsibility*' (2012-02-23 NN).

In our interpretation, the media frame that emerged in the second phase of the framing contest reconstructs tax avoidance as a problem of consequential moral legitimacy (Suchman, 1995), foregrounding the primacy of the interests of society in judgements of moral legitimacy. Tax-avoiding companies are constructed as lacking moral legitimacy because their activities do not produce socially valued consequences that promote 'the good of society as a whole' (Suchman, 1995, p. 559). Hence, the frame shifts attention to the legitimacy relationships that corporations have with the societies in which they operate and holds tax-avoiding companies accountable for the consequences of their actions and omissions to society at large.

In the texts that develop and deploy this frame, the framing of tax avoidance as a moral legitimacy issue was developed by inciting some of the basic values of the welfare state: principles of equality, solidarity and (universal, classless) justice

(Esping-Andersen, 1990). The frame thus tapped into existing cultural values and norms of the Nordic, social democratic welfare state. In a Nordic welfare state, all members of society are to receive their fair share of benefits and burdens. And to be perceived as legitimate actors and good corporate citizens, companies are expected to contribute to the provision of social goods in society by paying taxes. In this line of thinking, the interests of society are primary. The frame, thus, makes explicit the taken-for-granted, society-centric criteria for moral legitimacy that underpin normative understandings about CSR. In doing so, it reinforces the institutional ethos that underpins implicit CSR in the Nordic CMEs.

Corporate response two: prioritizing – foregrounding business-centric criteria for moral legitimacy.
MediGroup responded to the reinvigorated legitimacy attack of the media by engaging in open resistance. Together with its allies, it developed a counterframe that highlighted their roles and responsibilities as market actors in society, as the following quote from a letter to the editor by the executives of Finnish Association of Private Care Providers illustrates:

> Health service companies produce high-quality care services with the help of their expert and professional personnel. Companies are supposed to make a profit so that they can develop, advance their operations, and prepare for future challenges. A company in the health service sector must also generate a profit to be able to meet its social obligations and pay for its investments and pay a return on the capital invested in it. (2011-12-01-LeNN)

Similarly, the CEO of Health Inc., the other healthcare company implicated in the public debate, explicitly defended the legitimacy of his company by highlighting the valued outcomes of their business activity in the market. In a letter to the editor, he wrote:

> … we can proudly say that Health Inc has brought significant added value to Finnish healthcare over the past few years by combining poorly profitable regional operations and thus ensuring the continuous availability of services in these regions, by creating new jobs in the industry and by offering complementary services to public healthcare, such as occupational healthcare. (2011-12-23 LeNN)

In our interpretation, the corporate counterframe explicitly challenges the society-centric criteria for moral legitimacy propagated by the media frame. The frame promotes the idea that the legitimacy of corporations and their activities should be judged based on what they accomplish in the market: based on the return on investment that they generate to investors, the contributions that they make in society by offering employment, and the quality of the service that they provide to their customers. In doing so, the frame suggests that companies are primarily accountable to their owners, customers, and employees, thus highlighting the primacy of the legitimacy relationships that firms have with their core stakeholders.

Consequently, the second phase of the framing contest problematized taken-for-granted normative understandings about appropriate configurations of legitimacy relationships – about how and by whom the criteria for moral legitimacy are being defined and about whose interests are to be given primacy. While the media frame defined the criteria for moral legitimacy in ways that responsibilized corporations for the negative impacts of their activities on society, the corporate counterframe challenged this definition by foregrounding the duties of firms as market actors to create value for their core stakeholders. The framing contest thus surfaced misaligned interests between business and society. In doing so, it raised the question of how business organizations are to be controlled and held responsible for the impacts of their activities on society, which was debated in the final phase of the framing contest.

Phase 3: Struggle over Appropriate Governance Structures for CSR – What Are the Appropriate Means of CSR?

In the third and final phase, the scope of the framing contest was extended from MediGroup's wrongdoings and negative consequences of corporate tax avoidance to appropriate governance mechanisms for CSR. The media moved on to writing about the complex nature and possible solutions to the problem of corporate tax avoidance.

Media frame three: policing – enrolling core stakeholders in collaborative and inclusive CSR governance. The final phase of the framing contest saw a series of news articles, in which tax experts and business journalists were enrolled in explaining the logic and complexities of international tax competition. Tax avoidance was generally discussed as a grand challenge, and global tax havens and multinational companies that '*funnel their profits into tax havens*' were named as key culprits. In a feature article on the tax haven of Jersey, to illustrate, a journalist argued:

> According to research by the Tax Justice Network, up to half of world trade goes through tax havens. According to the same organization, more than 17,000 billion euros of personal assets alone are hidden in tax havens. Finland's state budget is 52 billion … It has been calculated that with the amount that developing countries lose annually to tax havens, world poverty could be halved. (2012-08-05 NN)

In looking for solutions to this problem, the media gave representative voice to politicians and public authorities, who highlighted the steps already taken to clamp down on unethical profit shifting by means of tax law reforms and improved resources for enforcement, such as appointment of '*a special taskforce of Tax Administration that investigates companies' transfer pricing*' (2012-10-08-RN). At the same time, however, it was highlighted that since profit shifting is a complex global problem little can be achieved through national tax reforms.

Acknowledging that '*tax evaders cannot [necessarily] be caught*' (2012-09-02-NN) or brought to justice, the media challenged journalists to '*follow the tax payment of companies more closely*' (2012-08-11-RM) and enrolled the unhappy clients of tax-avoiding companies to proclaim that they were now '*voting with their feet*' (2012–09-17b-NN) to

punish irresponsible and reward responsible corporate behaviour. Local city governments were reported to have decided to '*investigate possibilities for avoiding cooperation with companies that have connections to tax havens*' (2012-09-12-NN). And '*responsibility and ethics*' were identified as '*emerging trends*' and '*important sources of competitive advantage*' in the healthcare industry (2012-09-17b).

In addition, letters to the editor and editorials were published that demanded transparency and public availability of easily digestible information about corporate income tax payments to help concerned citizens, municipalities, and corporate customers alike identify the responsible and irresponsible service providers. To illustrate, what started as a demand for a '*company listing*' (2011-11-18-LeR) or a '*public register*' (2012-08-11-EdR) for corporate tax payments developed over the course of the debate into a call for a '*tax certificate*' awarded to '*those healthcare companies that properly and verifiable pay their taxes in the home country*' (2012-09-19-LeN).

In the third phase, then, the media frame shifts attention to the appropriate governance structures for CSR and challenges the government, healthcare customers, the media, and firms to assume joint responsibility for curbing aggressive tax planning. Recognizing the complex nature of corporate tax avoidance as a global, socio-economic problem, it ascribes responsibility for fixing the problem to both governmental actors and civil society through market mechanisms. The frame proposes multiple partial remedies to the problem: (1) a reform of tax regulation at both national and European level, (2) inclusion of corporate tax payments in the tender evaluation criteria for public procurement of healthcare services, (3) customer boycotts by both organizational clients of occupational healthcare and private consumers, and (4) corporate self-regulation based on increased transparency of corporate tax payments.

Overall, the frame constructs CSR as a collective accomplishment that requires the contribution of multiple societal actors. The frame proposes a hybrid form of CSR in which voluntary, market-based practices, normally associated with explicit CSR, complement the institutions of implicit CSR. Whereas law reform and change of public procurement criteria are associated with corporations' implicit CSR, the calls for customer boycotts and corporate self-regulation represent explicit CSR, in that they demand individual companies to undertake responsible activities voluntarily, motivated by the expectations of their core stakeholders, such as clients. Weaving a hybrid of implicit and explicit CSR in this way, we argue, allows the media to better align their solutions with the changing political context and business-society-relations of the Nordic welfare state.

Corporate response three: neutralizing – theorizing and legitimating business-driven CSR governance. In the third phase of the framing contest, both MediGroup and Health Inc. sought to repair their legitimacy by shifting the public's attention away from taxation to the many market-based activities through which private healthcare companies contributed to the common good in Finnish society. The counterframe that was developed and deployed in this phase sought to accommodate the multiple conflicting interests and expectations involved by reframing the core business activities of private healthcare companies as contributions to societal welfare. This may be viewed as a balancing tactic (Oliver, 1991); it creates a sense of social mission in contributing to societal welfare through market-

based solutions that bypass government in the organization of taxpayer funded social services. In doing so, the frame downplays the importance of corporate tax payments as a responsibility of business in society.

In developing this counterframe, the two corporate actors in our case shifted attention to the fact that private healthcare companies had for some time substituted parts of the public healthcare system in Finland, and that this contribution should be acknowledged in the public discussion on corporate tax payments. They repeatedly pointed out that healthcare companies were currently responsible for providing important health care services, such as occupational healthcare services, in Finland and thereby doing their bit in the co-creation of welfare in society. In a letter to the editor, for example, Health Inc. argued that private clinics have created value in society by taking pressure off the overloaded public healthcare centres:

> Health Inc. supports public healthcare by providing services that diminish the pressure on public healthcare, reduce economic costs and guarantee patients' fast access to care. (2012-09-27-LeN)

In a press release, moreover, Health Inc. highlighted that it had recently '*invested*' over 400 million euros '*in the development of [Nordic] health care*' (2012-09-06-Health Inc.), framing its business investments as societal contributions. What is more, both private healthcare companies emphasized that they not only contribute to, and partly substitute, the public provision of health care in Finland but also create superior shared value for their stakeholders in terms of results, quality, fast delivery, and respect for customer choice. To illustrate, in the following quote, MediGroup sought to prove that it has provided best value to its customers, measured by the rate of customer satisfaction:

> MediGroup is the most-recommended medical clinic in Finland, discovers the annual National Corporate Image Survey by [a Finnish market research company] from 2011. This demonstrates that customers are satisfied with MediGroup's service. The Net Recommendation Index of MediGroup (who recommends MediGroup) is highest in industry, 31 (the industry mean 26). … MediGroup scores high in the quality of care, the expertise of physicians and personnel, and the variety of services. (2012-09-28-MediGroupb)

Moreover, in their responses, the two companies under attack shifted attention from corporate income tax to the many other ways that they contributed to public tax revenue, such as value-added tax and the income tax that their employees paid from their salaries. In a letter to the editor, for example, Health Inc. argued that

> '[t]he indirect contribution to the state's tax revenue through previously mentioned investments and the employment of 6 500 Finns is considerable. (2012-09-21-LeN)

Overall, in our interpretation, the counterframe emphasizes that in the market the interests of healthcare corporations are aligned with the interests of their customer-patients. This is because the satisfaction of the latter directly translates into the profitability of

the former. The frame thus constructs the debate on CSR as a question of whether and how firms can create value as market actors for the Nordic welfare state – independent of government-led governance and systems of social solidarity. In emphasizing the importance of the roles that firms play in the provision of public health care, the frame also assigns corporations a greater role in governing a part of the welfare state. By emphasizing the crucial role of firms in delivering public health care, the frame also grants corporations an expanded role in governing a segment of the welfare state.

Consequently, in the third phase of the framing contest, the media and corporate actors developed two different issue frames that both addressed CSR as an institution *of governance* and proffered a hybrid form of CSR combining elements from both implicit and explicit CSR.

HOW HYBRID MODELS OF CSR ARE COMMUNICATIVELY CONSTRUCTED THROUGH INSTITUTIONAL STRUGGLES

Based on our analysis, we develop a model of hybridization as a dialectical process of communicative activity, framing and counter-framing, in which conflict and contestation over normative understandings about CSR drive the process. The model shows how hybrid models of CSR are communicatively and interactively co-produced through public disputes over the meaning of CSR, sparked by perceptions of corporate irresponsibility. The model explains the emergence of hybrid models of CSR in terms of evolving issue development (Putnam and Holmer, 1992) and frame changes (Dewulf et al., 2009) that are driven by three discursive struggles: struggle over moral obligations of business in society, struggle over appropriate configuration of legitimacy relationships, and struggle over appropriate institutional arrangements for CSR governance. The interplay of framing and counter-framing that these struggles involve drives the process by surfacing and making actors aware of institutional contradictions – incompatible institutional
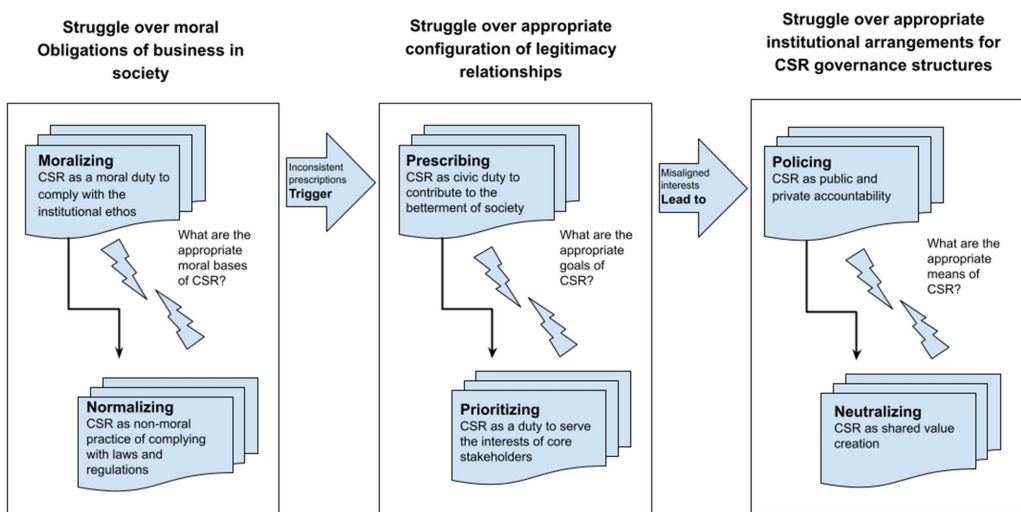

Figure 1. Hybridization of CSR as a communicative process of institutional struggle

prescriptions and misaligned interests – that implicit CSR involves. These contradictions alert actors to 'the gap between the way things are and the way they might or should be' (Voronov and Yorks, 2015, p. 565), inducing them to develop their framings in ways that transcend the contradictions. Figure 1 illustrates the model.

First, the *struggle over moral obligations of business in society* is a communicative mechanism that makes obvious the ambiguity of the moral bases of implicit CSR and the presence of multiple, potentially legitimate but inconsistent, prescriptions for morally responsible corporate action in society. In doing so, it challenges the taken-for-grantedness of implicit CSR as the default frame (Cornelissen and Werner, 2014) in Nordic CMEs. The struggle is played out through an interplay of two framings that we theorize as moralization and normalization.

Moralization frames CSR as something that deals explicitly with issues of right and wrong, depicting organizations and their managers as moral actors that can, and should, be held responsible for their ethical choices (Christensen et al., 2022). Moralization is triggered by perceptions of corporate irresponsibility – violations of institutionalized moral norms and principles – that generate moral outrage or moral anger (Antonetti and Maklan, 2016). Moralization defines *CSR as a moral duty to comply with the institutional ethos* that underpins implicit CSR: the institutionalized moral norms or standards of right and wrong linked to concerns about justice, fairness, and harm that are based on an apriori definition of morality (Hitlin and Vaisey, 2013, p. 55). It assumes that firms have special commitments to society, and by virtue of these commitments, they have special duties (Mäkinen et al., in press). Moralization, thus, defines deviations from institutionalized moral norms as immoral behaviour. As such, moralization operates as a microtechnology of power by which institutional guardians (Creed et al., 2014, p. 280) seek to uphold and reinforce existing institutional arrangements and the underlying institutional ethos.

Normalization, in our model, is a defensive response to moralization. It is a counterframe that rebuts charges of immorality by defining *CSR as a non-moral practice of complying with laws and regulations*. In doing so, the frame questions the relevance of existing institutionalized moral norms (e.g., fair play) and values (e.g., fairness) that underpin implicit CSR, implicitly proffering a managerialist version of CSR (Marens, 2010) that allows companies significant leeway in defining and enacting their moral obligations in society. Normalization brings to the fore that moralization regulates the behaviours of only those actors who consider themselves members of the community within which the prescribed norms apply (Lawrence, 2008, p. 179). When managers are expected to demonstrate integrity, they are expected to impose on themselves the norms of ethics and morality that they themselves see appropriate and legitimate (DeGeorge, 1993, p. 6). And as we very well know, perceptions and understandings of legitimacy are often different for business and the public (Lamin and Zaheer, 2012). So, to the extent that corporations do not see themselves primarily as members of the CME, but rather as business actors in the competitive global market, they are able to avoid or deny the institutional control and its associated disciplining systems of the CME, thus threatening to undermine the institutional ethos of the CME.

The dialectic of moralization and normalization, in our model, operates as a mechanism that surfaces the existence of inconsistent institutional prescriptions for morally

responsible corporate behaviour and triggers conflict and contestation over the relevant rules of the game in this context (Fligstein and McAdam, 2012; Harmon et al., 2015). While moralization sanctions the prevailing norms and prescriptions for action of the institutional context, normalization introduces an alternative set of norms and prescriptions that apply for members of the competitive global market. Alternative prescriptions for action generate a lack of consensus about the appropriate criteria to be deployed in conferring legitimacy (Deephouse et al., 2017) and, more seriously, raise doubts about the institutional ethos that underpins assumptions about appropriateness. This dynamic compels actors to continue debate and struggle.

Second, the *struggle over appropriate configuration of legitimacy relationships* is a mechanism that surfaces the fundamental misalignment of interests and conflicting priorities that beset contemporary business-society relations. The struggle is essentially about whose interests are to be given primacy in judgements about appropriate criteria for corporate legitimacy. The struggle is played out though an interplay of two framings that we theorize as prescribing and prioritizing.

Prescribing diagnoses corporate noncompliance with the institutional prescriptions of implicit CSR as a socio-political problem and questions the consequential moral legitimacy (Suchman, 1995) of firms that fail to comply. As a micro-technology of power, prescribing operates through moral suasion and rational persuasion (Lawrence, 2008, p. 183), influencing understandings about appropriate bases of organizational legitimacy and, thus, about the nature and balance of legitimacy-relationships (Matten and Moon, 2020). It foregrounds society as a legitimate stakeholder and constructs firms as corporate citizens whose role it is to align their own interests with those of society. Indirectly, therefore, it redefines the informal norms of implicit CSR as explicit acts of CSR and redefines the role of business in society as an active, necessary but voluntary, contributor to the systems of social solidarity that characterize Nordic CMEs. By attributing agency and responsibility to business in this way, the *prescribing* frame, thus, constructs a hybrid conception of *CSR as civic duty to contribute to the betterment of society*.

Prioritizing, in our model, is a defensive response to prescribing. It undermines the normative base of the rules of implicit CSR by foregrounding *business-centric* criteria for moral legitimacy and *CSR as a duty to serve the interests of core stakeholders*. In doing so, it brings to the fore the misaligned interests and legitimacy expectations of different stakeholders. By giving primacy to the interests of core stakeholders, prioritizing invokes the firm-centric, strategic discourse that underpins conceptions of explicit CSR. At the same time, however, the market logic that prioritizing makes available also presents a discursive opportunity (Werner and Cornelissen, 2014), whereby contending actors can creatively appropriate elements of the discourse to enrol and mobilize core business stakeholders as allies in holding corporate actors to account. The problem of misaligned interests, thus, leads to a frame change in which the interests and identities of core business stakeholders are translated (Bergström and Diedrich, 2011; Callon, 1986) so as to assemble a coalition that would assume responsibility for monitoring and disciplining firms (Battilana et al., 2009).

Third, the *struggle over appropriate institutional arrangements for CSR governance* is a mechanism that induces actors to develop framings that theorize and legitimate hybrid models of CSR by drawing on market-based policy solutions for corporate accountability in the

global economy. By corporate accountability we understand here 'answerability to relevant stakeholders about the consequences of a firm's actions and omissions' (Gilbert et al., 2011, p. 24). It is essentially a struggle over appropriate governance practices: 'who controls corporations, what interests corporations serve, and the allocation of rights and responsibilities among corporate stakeholders' (Aguilera and Jackson, 2003, p. 447). The struggle is played out through an interplay of framings that we theorize as policing and neutralizing.

Policing is a frame that seeks to tame corporate power by theorizing and legitimating (Hinings et al., 2004) hybrid structures and practices of governance that subject firms to 'greater democratic accountability' (Dawkins, 2015) both through regulation (regulatory pressure) and by mobilizing consumer/customer pressure (market pressure). It, thus, seeks to enable and promote processes that subject firms to market discipline in the absence of formal governmental laws and rules. The frame constructs *CSR as public and private accountability*, ascribing responsibility to members of civil society as market actors for monitoring and disciplining firms. This frame therefore expands the toolkit of implicit CSR by enrolling citizens, organizations, and local governments in taming corporate power in their respective roles as consumers, customers, and clients. In doing so, the frame taps into the increasingly widespread neoliberal ideals and ideas through which individuals are responsibilized for the negative externalities of economic activity and thus called upon to assume the socio-moral duties traditionally carried out in Nordic CMEs by governmental authorities and collaborative arrangements (Kinderman, 2012; Shamir, 2008). However, the frame does not necessarily radically transform the implicit model of CSR; it rather adapts the model by reconfiguring the legitimacy relationships and modes of governance in ways that better grapple with the misaligned interests and governance gaps that currently cripple the implicit forms of CSR. As a micro-technology of power, it thus operates by influencing the discourse around CSR (Levy and Egan, 1998). In doing so, the frame would seem to work towards theorizing and legitimating hybrid governance structures and practices for CSR as it discursively bolsters the existing regulative mechanisms of corporate governance by integrating mechanisms of market discipline into the toolkit of implicit CSR.

Neutralizing, in turn, is a defensive response to policing. It reframes the core business activities of private companies as contributions to societal welfare through market-based solutions. It constructs *CSR as shared value creation*, reinterpreting the notion of good corporate citizenship as creating value for their core stakeholders as market actors and calls for a public recognition and appreciation of the societal contributions that firms currently make through their business activity. It is a modification of explicit CSR that engages firms in assuming extended socio-political responsibility in society (Matten and Crane, 2005; Scherer and Palazzo, 2007) for 'the socioeconomic architecture and prosperity of the nation' (Höllerer, 2013, p. 577) rather than merely paying taxes to support the welfare state. This entails firms assuming responsibility for contributing to society proactively and independently as free market actors – instead of taking responsibility through democratically established collective systems of responsibility and social solidarity. Thus, the frame seeks to retain corporate discretion over CSR and neutralize the expanded forms of governance by connecting market activities with the goals of implicit CSR.

The model shows the emergence of hybrid models that preserve the goals of implicit CSR, and thus the institutional ethos, by expanding the means by which such goals might be achieved in the global economy. However, the process does not necessarily lead to a unified and commonly accepted way of conceptualizing CSR. Rather, we suggest that hybridization may lead to co-existing frames that draw on implicit and explicit CSR in different ways. Moreover, while the model suggests a particular order of struggles, it is possible to see such hybridization taking place in a different way. The debate over morality, legitimacy relationships, and governance are the building blocks of this process and the institutional contradictions they surface move the process forward.

DISCUSSION

Our paper contributes to society-centric, institutional research on CSR by connecting the theory of explicit and implicit CSR (Matten and Moon, 2008, 2020) to communicative institutionalism (Cornelissen et al., 2015) to theorize hybridization of CSR as a communicative process of conflict and contestation over appropriate roles and responsibilities of business in society. From this perspective, communication not only reflects normative understandings about CSR; it is also constitutive of CSR as an institution. Overall, we advance knowledge of the dynamics and politics of hybridization in two interlinked ways.

First, our paper refines the emerging theory on the *dynamics of hybridization* by developing a model that explains the emergence of hybrid models of CSR in terms of gradually evolving issue development (Putnam and Holmer, 1992) and frame changes (Dewulf et al., 2009) that are driven by three discursive struggles: struggle over moral obligations of business in society, struggle over appropriate configuration of legitimacy relationships, and struggle over appropriate institutional arrangements for CSR governance. While Matten and Moon (2020) discuss two key processes – explicitization and implicitization – that underlie hybridization of implicit and explicit CSR, the mechanisms and dynamics that trigger and drive this process, and thus result in hybrid models of CSR, remain poorly understood. Acosta et al. (2021) theorized these dynamics in terms of institutional work that shapes the process of CSR implementation through coercive and deliberative micro-politics. They theorized this political dynamic at the level of individual managers, in the institutional context of a developing country, Colombia. Scholars have argued that in such contexts, CSR programs tend to 'fill institutional voids and developmental gaps' (Jamali and Karam, 2018, p. 42), offering social benefits to local citizens (Gond et al., 2011; Jackson and Rathert, 2016). In these contexts, CSR programs may operate as *functional substitutes* of government deficiencies and are not necessarily designed to deliberately usurp government regulation (Frynas and Stephens, 2015). The institutional context of our research, in contrast, is an extensive welfare state. Scholars have argued that in this context, institutionalization of explicit CSR is far from unproblematic, as it may operate as an undesired substitute for the currently existing democratic forms of social solidary and stakeholder participation (Brammer et al., 2012; Höllerer, 2013; Jackson and Apostolakou, 2010;

Kinderman, 2012). Our study, thus, pushes the boundary conditions of the emerging theory on hybridization by shifting the analytical focus to a context where the turn to explicit CSR is contentious and allegedly implicated in the ongoing political deconstruction of the institutional arrangements that characterize implicit CSR (Brammer et al., 2012; Gjølberg, 2010; Kinderman, 2012; Midttun et al., 2015).

In this institutional context, we apprehend hybridization as a political process and identify two different modes of hybridization: one that works to *disrupt* and one that seeks to *repair* the institutional arrangements associated with implicit CSR. On the one hand, our model captures how corporate actors can strategically develop and deploy disruptive framings of CSR that challenge the regulative and normative institutions of CMEs. When companies normalize aggressive tax planning and refuse to pay their 'fair share' of taxes, they come to question the legitimacy of the implicit model of government-mandated CSR, in which the role and responsibility of firms is to pay taxes. By prioritizing business-centric criteria for moral legitimacy, they challenge the institutional ethos of the social-democratic welfare state that is built on particular values of egalitarianism, social solidarity, and democracy. And by reframing their normal business activity as shared value creation, they implicitly suggest that regulation-based CSR should be replaced with market-based solutions. In doing so, corporate actors challenge the regulative institutions of the CME that hold them accountable to society (e.g., institutionalized stakeholder dialogues with trade unions, employees, and community groups), thus effectively questioning the institutional core of socio-economic governance in the Nordic welfare state.

On the other hand, our model also captures how civic leaders, activists, and public-interest media, for example, can respond to such attempts by developing and deploying hybrid framings to repair the institutional arrangements of implicit CSR. As our study shows, actors can develop hybrid framings that integrate or assimilate elements of explicit CSR (mobilizing market dynamics as market discipline) into the prevailing implicit model of CSR in ways that ensure that the core principles of implicit CSR prevail. In these framings, explicit CSR complements implicit CSR according to the logic of 'strict complementarity' in the sense that practices of explicit CSR make up for the deficiencies of implicit CSR. This model of CSR is a 'mongrel' (Crouch et al., 2005, p. 362) that mobilizes market-based mechanisms of corporate governance to civil society-defined agendas – to maintain the institution of implicit CSR. We argue that emergence of this type of hybrid model of CSR does not imply radical transformational change in the moral obligations, legitimacy relationships, and governance structures that characterize implicit CSR in the Nordic welfare state. The change could rather be described as 'developmental' (Thornton et al., 2012, p. 165) because, in the process through which the hybrid model emerges, the institutionalized norms, ideals, values and principles are not replaced or radically transformed; the model rather supports the institutional ethos of the welfare state. The hybrid model of CSR that emerges through this process is, therefore, oriented towards preserving the institutional ethos (Voronov et al., 2022; Voronov and Weber, 2016) that underpins implicit CSR. This mode of hybridization, then, is not so much about the institutions of implicit CSR integrating into their norms and rules new 'expectations and obligations for corporations derived from explicit CSR policies, strategies, and practices' (Matten and Moon, 2020, p. 21). It rather involves the re-articulation of previously implicit CSR expectations as a response to the perceived shortcomings of the institution.

Second, our paper advances knowledge of the *politics of hybridization* by offering an understanding of hybridization as a contested, dialectical process of institutional struggle – a process of strategic framing in which actors representing business and society pursue fundamentally conflicting interests, armed with opposing perspectives. In contrast to prevailing accounts, which tend to theorize hybridization as resulting from isomorphic, mimetic, and normative pressures (Matten and Moon, 2020, pp. 18–20), our analysis attends to the conflicts and contradictions that arise from enduring systemic tensions between business and society. As our study illustrates, corporate actors do not simply comply with stakeholder expectations to gain, maintain, and repair legitimacy; they also engage in resistance and 'institutional agency' (Lawrence, 2008) to transform and disrupt existing institutional arrangements. Our account foregrounds the nature of hybridization as a process of conflict and contestation that 'may more resemble institutional war … than isomorphic dialogue' (Hoffman, 1999, p. 352). The hybrid models that emerge represent 'fragile institutional settlements' (Levy and Scully, 2007, p. 980) that do not necessarily signal broad consensus or fully integrated compromise between opposing forces or contending actors (Cornelissen and Werner, 2014, p. 211).

Finally, we note that our model has several boundary conditions. First, the model arises from a specific institutional regime of a Nordic CME characterized by implicit CSR. While framing conflicts that surface incompatible interests and contradictory institutional prescriptions might be driving hybridization in other contexts, the specifics of these conflicts can differ. Second, as the model is based on a dialectical communicative process it is only applicable where there are possibilities for public debate and conflict and where stakeholders such as media actors can monitor corporate conduct. Third, the specific nature of the issue that we explore can affect the applicability of the model. Tax avoidance invites scrutiny as taxation is strongly embedded in the institutional context we examined. CSR issues deemed peripheral to the institutional setting might not invite such framing dynamics. Finally, characteristics of the involved corporations may play a significant role. Firms that are perceived as domestic firms and expected to operate in conformity with the local norms and rules are likely more probable sources for CSR hybridization processes compared to multinationals with global reach.

CONCLUSION

In this paper, our aim has been to draw attention to the politics of hybridization in the ongoing transformation of the global landscape of CSR. Our study highlights the active roles that actors play in the communicative processes of conflict and contestation through which hybrid forms of CSR emerge and spread. We argue that it is important to critically examine these communicative processes because actors do not only adapt to and comply with CSR-related prescriptions and expectations that arise from their institutional environment, but they also try to shape the environment to promote templates and models of CSR and corporate governance that serve their interests and political agendas around business-society relations. As Brammer et al. (2012, p. 18) have

argued, today the key aspects of CSR are all under debate: there is disagreement as to 'how much corporations ('C') should set the agenda, what standards for social ('S') responsibility are acceptable and to whom the company is ultimately responsible ('R')'. In this paper, we have aimed to contribute to a better understanding of this debate.

ACKNOWLEDGEMENTS

REFERENCES

Acosta, P., Acquier, A. and Gond, J.-P. (2021). 'Revisiting politics in political CSR: How coercive and deliberative dynamics operate through institutional work in a Colombian company'. *Organization Studies*, **42**, 1111–34.

Aguilera, R. V. and Jackson, G. (2003). 'The Cross-National Diversity of Corporate Governance: Dimensions and Determinants'. *The Academy of Management Review*, **28**, 447–65. https://doi.org/10.2307/30040732

Antonetti, P. and Maklan, S. (2016). 'An extended model of moral outrage at corporate social irresponsibility'. *Journal of Business Ethics*, **135**, 429–44.

Banerjee, S. B. (2008). 'Corporate social responsibility: The good, the bad and the ugly'. *Critical Sociology*, **34**, 51–79.

Battilana, J., Leca, B. and Boxenbaum, E. (2009). 'How actors change institutions: Towards a theory of institutional entrepreneurship'. *The Academy of Management Annals*, **3**, 65–107.

Benford, R. D. and Snow, D. A. (2000). 'Framing processes and social movements: An overview and assessment'. *Annual Review of Sociology*, **26**, 611–39.

Bergström, O. and Diedrich, A. (2011). 'Exercising social responsibility in downsizing: Enrolling and mobilizing actors at a swedish high-tech company'. *Organization Studies*, **32**, 897–919.

Blindheim, B.-T. (2015). 'Institutional models of corporate social responsibility: A proposed refinement of the explicit-implicit framework'. *Business & Society*, **54**, 52–88.

Brammer, S., Jackson, G. and Matten, D. (2012). 'Corporate social responsibility and institutional theory: new perspectives on private governance'. *Socio-Economic Review*, **10**, 3–28.

van den Broek, O. M. (2022). 'How political actors co-construct csr and its effect on firms' political access: A discursive institutionalist view'. *Journal of Management Studies*. https://doi.org/10.1111/joms.12871.

Brown, J. A., Clark, C. and Buono, A. F. (2018). 'The United Nations global compact: Engaging implicit and explicit CSR for global governance'. *Journal of Business Ethics*, **147**, 721–34.

Callon, M. (1986). 'Some elements of a sociology of translation'. In Law, J. (Ed.), *Power, Action and Belief: A New Sociology of Knowledge*. London: Routledge, 196–223.

Campbell, J. L. (2005). 'Where do we stand? Common mechanisms in organizations and social movements research'. In Davis, G. F., McAdam, D., Scott, W. R. and Zald, M. N. (Eds), *Social Movements and Organization Theory*. New York: Cambridge University Press, 41–48.

Carroll, A. B. (2000). 'Ethical challenges for business in the new millennium: Corporate social responsibility and models of management morality'. *Business Ethics Quarterly*, **10**, 33–42.

Carson, S. G., Hagen, Ø. and Sethi, S. P. (2015). 'From implicit to explicit CSR in a Scandinavian context: The cases of HÅG and hydro'. *Journal of Business Ethics*, **127**, 17–31.

Christensen, L. T., Penttilä, V. and Stumberger, N. (2022). 'The communicative constitution of corporate social responsibility'. In Basque, J., Bencherki, N. and Kuhn, T. (Eds), *The Routledge Handbook of the Communicative Constitution of Organization*. New York: Routledge, 354–67.

Corciolani, M., Giuliani, E., Humphreys, A., Nieri, F., Tuan, A. and Zajac, E. J. (2022). 'Lost and found in translation: How firms use anisomorphism to manage the institutional complexity of CSR'. *Journal of Management Studies*. https://doi.org/10.1111/joms.12877.

Cornelissen, J. P., Durand, R., Fiss, P. C., Lammers, J. C. and Vaara, E. (2015). 'Putting communication front and center in institutional theory and analysis'. *Academy of Management Review*, **40**, 10–27.

Cornelissen, J. P. and Werner, M. D. (2014). 'Putting framing in perspective: A review of framing and frame analysis across the management and organizational literature'. *The Academy of Management Annals*, **8**, 181–235.

Creed, W. E. D., Hudson, B. A., Okhuysen, G. A. and Smith-Crowe, K. (2014). 'Swimming in a sea of shame: Incorporating emotion into explanations of institutional reproduction and change'. *Academy of Management Review*, **39**, 275–301.

Crouch, C., Streeck, W., Boyer, R., Amable, B., Hall, P. A. and Jackson, G. (2005). 'Dialogue on "institutional complementarity and political economy"'. *Socio-Economic Review*, **3**, 359–82.

Dawkins, C. (2015). 'Agonistic Pluralism and Stakeholder Engagement'. *Business Ethics Quarterly*, **25**, 1–28. https://doi.org/10.1017/beq.2015.2

Deephouse, D. L., Bundy, J., Tost, L. P. and Suchman, M. C. (2017). 'Organizational legitimacy: Six key questions'. In Greenwood, R., Oliver, C., Lawrence, T. B. and Meyer, R. E. (Eds), *The Sage handbook of organizational institutionalism*, 2nd ed. London: Sage, 27–54.

DeGeorge, R. T. (1993). *Competing with integrity in international business*. New York: Oxford University Press.

Dewulf, A., Gray, B., Putnam, L., Lewicki, R., Aarts, N., Bouwen, R. and van Woerkum, C. (2009). 'Disentangling approaches to framing in conflict and negotiation research: A meta-paradigmatic perspective'. *Human Relations*, **62**, 155–93.

Doh, J. P. and Guay, T. R. (2006). 'Corporate social responsibility, public policy, and NGO activism in Europe and the United States: An institutional-stakeholder perspective'. *Journal of Management Studies*, **43**, 47–73.

Doh, J. P., Husted, B. W. and Yang, X. (2016). 'Guest editors' introduction: Ethics, corporate social responsibility, and developing country multinationals'. *Business Ethics Quarterly*, **26**, 301–15.

Entman, R. M. (1993). 'Framing: Toward clarification of a fractured paradigm'. *Journal of Communication*, **43**, 51–58.

Esping-Andersen, G. (1990). *The Three Worlds of Welfare Capitalism*. Princeton, NJ: Princeton University Press.

European Commission. (2011). *A renewed EU strategy 2011–14 for Corporate Social Responsibility*. COM(2011) 681 final.

Fainshmidt, S., Judge, W. Q., Aguilera, R. V. and Smith, A. (2018). 'Varieties of institutional systems: A contextual taxonomy of understudied countries'. *Journal of World Business*, **53**, 307–22.

Finnish Tax Administration. (2020). *Finnish tax administration – attitude survey 2019*. Available at https://www.vero.fi/contentassets/744f4f6f036f43678b4ade18d5cd2ce1/finnish-tax-administrations-attitude-survey-2019-individual-taxpayers.pdf (accessed 15 May 2023)

Fligstein, N. and McAdam, D. (2012). *A Theory of Fields*. New York: Oxford University Press.

Føllesdal, A. (2002). 'Rawls in the Nordic countries'. *European Journal of Political Theory*, **1**, 181–98.

Frynas, J. G. and Stephens, S. (2015). 'Political corporate social responsibility: Reviewing theories and setting new agendas'. *International Journal of Management Reviews*, **17**, 483–509.

Gamson, W. A. (2004). 'Bystanders, public opinion, and the media'. In Snow, D. A., Soule, S. and Kriesi, H. (Eds), *The Blackwell Companion to Social Movements*. New York: Blackwell Publishing, 242–61.

Gehman, J., Glaser, V. L., Eisenhardt, K. M., Gioia, D., Langley, A. and Corley, K. G. (2017). 'Finding Theory–Method Fit: A Comparison of Three Qualitative Approaches to Theory Building'. *Journal of Management Inquiry*, **27**, 284–300. https://doi.org/10.1177/1056492617706029

Gilbert, D. U., Rasche, A. and Waddock, S. (2011). 'Accountability in a global economy: The emergence of international accountability standards'. *Business Ethics Quarterly*, **21**, 23–44.

Gjølberg, M. (2010). 'Varieties of corporate social responsibility (CSR): CSR meets the "Nordic model"'. *Regulation & Governance*, **4**, 203–29.

Goffman, E. (1974). *Frame Analysis: An Essay on the Organization of Experience*. New York: Harper & Row.

Gond, J.-P., Kang, N. and Moon, J. (2011). 'The government of self-regulation: On the comparative dynamics of corporate social responsibility'. *Economy and Society*, **40**, 640–71.

Gray, B., Purdy, J. M. and Ansari, S. (2015). 'From interactions to institutions: microprocesses of framing and mechanisms for the structuring of institutional fields'. *Academy of Management Review*, **40**, 115–43.

Greenwood, R., Hinings, C. R. and Suddaby, R. (2002). 'Theorizing change: The role of professional associations in the transformation of institutionalized fields'. *Academy of Management Journal*, **45**, 58–80.

Hardy, C. and Maguire, S. (2017). 'Institutional entrepreneurship'. In Greenwood, R., Oliver, C., Lawrence, T. B. and Meyer, R. E. (Eds), *The Sage Handbook of Organizational Institutionalism*, 2nd ed. London: Sage, 261–80.

Harmon, D. J., Green, J. S. E. and Goodnight, G. T. (2015). 'A model of rhetorical legitimation: The structure of communicaion and cognition underlying institutional maintenance and change'. *Academy of Management Review*, **40**, 76–95.

Hinings, C. R., Greenwood, R., Reay, T. and Suddaby, R. (2004). 'Dynamics of change in organizational fields'. In Poole, M. S. and Van de Ven, A. H. (Eds), *Handbook of Organizational Change and Innovation*. New York: Oxford University Press, 304–23.

Hitlin, S. and Vaisey, S. (2013). 'The new sociology of morality'. *Annual Review of Sociology*, **39**, 51–68.

Hoffman, A. J. (1999). 'Institutional evolution and change: Environmentalism and the US chemical industry'. *Academy of Management Journal*, **42**, 351–71.

Höllerer, M. A. (2013). 'From taken-for-granted to explicit commitment: The rise of CSR in a corporatist country'. *Journal of Management Studies*, **50**, 573–606.

Jackson, G. and Apostolakou, A. (2010). 'Corporate social responsibility in Western Europe: An institutional mirror or substitute?'. *Journal of Business Ethics*, **94**, 371–94.

Jackson, G. and Rathert, N. (2016). 'Private governance as regulatory substitute or complement? A comparative institutional approach to CSR adoption by multinational corporations'. *Research in the Sociology of Organizations*, **49**, 445–78.

Jamali, D. and Karam, C. (2018). 'Corporate social responsibility in developing countries as an emerging field of study'. *International Journal of Management Reviews*, **20**, 32–61.

Kinderman, D. (2012). '"Free us up so we can be responsible!". The co-evolution of corporate social responsibility and neo-liberalism in the UK, 1977–2010'. *Socio-Economic Review*, **10**, 29–57.

Kuisma, M. (2007). 'Social democratic internationalism and the welfare state after the "golden age"'. *Cooperation and Conflict*, **42**, 9–26.

Lamin, A. and Zaheer, S. (2012). 'Wall street vs. main street: Firm strategies for defending legitimacy and their impact on different stakeholders'. *Organization Science*, **23**, 47–66.

Langley, A. (1999). 'Strategies for Theorizing from Process Data'. *The Academy of Management Review*, **24**, 691–710. https://doi.org/10.2307/259349

Langley, A. and Stensaker, I. (2012). 'Longitudinal research and analysis'. In Symon, G. and Cassell, C. (Eds), *Organisational Research Core Methods and Current Challenges*. London: Sage, 149–67.

Lawrence, T. B. (2008). 'Power, institutions and organizations'. In Greenwood, R., Oliver, C., Sahlin, K. and Suddaby, R. (Eds), *The Sage Handbook of Organizational Institutionalism*. London: Sage, 170–97.

Lawrence, T. B. and Suddaby, R. (2006). 'Institutions and institutional work'. In Clegg, S. R., Hardy, C., Lawrence, T. and Nord, W. R. (Eds), *The Sage Handbook of Organization Studies*. London: Sage, 215–54.

Levy, D. L. and Egan, D. (1998). 'Capital contests: National and transnational channels of corporate influence in the climate change negotiations'. *Politics & Society*, **26**, 337–61.

Levy, D. and Kaplan, R. (2008). 'CSR and theories of global governance: Strategic contestation in global issue arenas'. In Crane, A., McWilliams, A., Matten, D., Moon, J. and Siegel, D. (Eds), *The Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford University Press, 432–51.

Levy, D. and Scully, M. (2007). 'The institutional entrepreneur as modern prince: The strategic face of power in contested fields'. *Organization Studies*, **28**, 971–91.

Mäkinen, J., García-Rosell, J. C. and Moisander, J. (in press). 'Corporate social responsibity and applied ethics'. In Häyry, M. and Takala, T.-M. (Eds), *Encyclopedia of Applied Ethics in the Social Sciences*. Cheltenham: Edward Elgar Publishing.

Mäkinen, J. and Kourula, A. (2012). 'Pluralism in political corporate social responsibility'. *Business Ethics Quarterly*, **22**, 649–78.

Marens, R. (2010). 'Destroying the village to save it: Corporate social responsibility, labour relations, and the rise and fall of American hegemony'. *Organization*, **17**, 743–66.

Marens, R. (2012). 'Generous in victory? American managerial autonomy, labour relations and the invention of corporate social responsibility'. *Socio-Economic Review*, **10**, 59–84.

Matten, D. (2009). 'Review essay: "it's the politics, stupid!": Reflections on the role of business in contemporary nonfiction'. *Business & Society*, **48**, 565–76.

Matten, D. and Crane, A. (2005). 'Corporate citizenship: Toward an extended theoretical conceptualization'. *Academy of Management Review*, **30**, 166–79.

Matten, D. and Moon, J. (2008). '"Implicit" and "Explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility'. *Academy of Management Review*, **33**, 404–24.

Matten, D. and Moon, J. (2020). 'Reflections on the 2018 decade award: The meaning and dynamics of corporate social responsibility'. *Academy of Management Review*, **45**, 7–28.

Meyer, R. E. and Höllerer, M. A. (2016). 'Laying a smoke screen: Ambiguity and neutralization as strategic responses to intra-institutional complexity'. *Strategic Organization*, **14**, 373–406.

Midttun, A., Gjølberg, M., Kourula, A., Sweet, S. and Vallentin, S. (2015). 'Public policies for corporate social responsibility in four Nordic countries: Harmony of goals and conflict of means'. *Business & Society*, **54**, 464–500.

Morsing, M., Midttun, A. and Palmås, K. (2007). 'Corporate social responsibility in Scandinavia: A turn toward the business case?'. In May, S., Cheney, G. and Roper, J. (Eds), *The debate over corporate social responsibility*. Oxford: Oxford University Press, 87–104.

Okoye, A. (2009). 'Theorising corporate social responsibility as an essentially contested concept: Is a definition necessary?'. *Journal of Business Ethics*, **89**, 613–27.

Oliver, C. (1991). 'Strategic responses to institutional processes'. *Academy of Management Review*, **16**, 145–79.

Purdy, J., Ansari, S. and Gray, B. (2019). 'Are logics enough? Framing as an alternative tool for understanding institutional meaning making'. *Journal of Management Inquiry*, **28**, 409–19.

Putnam, L. L. and Holmer, M. (1992). 'Framing, reframing, and issue development'. In Putnam, L. M. and Roloff, M. E. (Eds), *Communication and Negotiation*. Newbury Park, CA: Sage Publications, 128–55.

Saldaña, J. (2016). *The Coding Manual for Qualitative Researchers*. London: Sage.

Scherer, A. G. and Palazzo, G. (2007). 'Toward a political conception of corporate responsibility: Business and society seen from a habermasian perspective'. *Academy of Management Review*, **32**, 1096–120.

Scott, W. R. (2014). *Institutions and Organizations: Ideas, Interests, and Identities*, 4th ed. Thousand Oaks, CA: Sage Publications.

Seo, M.-G. and Creed, W. E. D. (2002). 'Institutional contradictions, praxis, and institutional change: A dialectical perspective'. *The Academy of Management Review*, **27**, 222–47.

Seo, M., Putnam, L. L. and Bartunek, J. M. (2004). 'Dualities and tensions of planned organizational change'. In Poole, M. S. and Van de Ven, A. H. (Eds), *Handbook of Organizational Change and Innovation*. New York: Oxford University Press, 73–107.

Shamir, R. (2008). 'The age of responsibilization: on market-embedded morality'. *Economy and Society*, **37**, 1–19.

Snow, D. A. (2007). 'Framing processes, ideology, and discursive fields'. In Snow, D. A., Soule, S. and Hanspeter, K. (Eds), *The Blackwell Companion to Social Movements*. Malden, MA: Blackwell, 380–412.

Snow, D. A. and Benford, R. D. (1988). 'Ideology, frame resonance, and participant mobilization'. *International Social Movement Research*, **1**, 197–217.

Suchman, M. C. (1995). 'Managing legitimacy: Strategic and institutional approaches'. *Academy of Management Review*, **20**, 571–610.

Tax Justice Network. (2021). *The state of tax justice 2021*. Available at https://taxjustice.net/wp-content/uploads/2021/11/State_of_Tax_Justice_Report_2021_ENGLISH.pdf (Accessed 15 May 2023)

Thornton, P. H., Ocasio, W. and Lounsbury, M. (2012). *The Institutional Logics Perspective: A New Approach to Culture, Structure and Process*. Oxford: Oxford University Press.

Voronov, M., Glynn, M. A. and Weber, K. (2022). 'Under the radar: Institutional drift and non-strategic institutional change'. *Journal of Management Studies*, **59**, 819–42.

Voronov, M. and Weber, K. (2016). 'The heart of institutions: Emotional competence and institutional actorhood'. *Academy of Management Review*, **41**, 456–78.

Voronov, M. and Yorks, L. (2015). '"Did you notice that?". Theorizing differences in the capacity to apprehend institutional contradictions'. *Academy of Management Review*, **40**, 563–86.

Werner, M. D. and Cornelissen, J. P. (2014). 'Framing the change: Switching and blending frames and their role in instigating institutional change'. *Organization Studies*, **35**, 1449–72.

Wickert, C. (2021). 'Corporate social responsibility research in the journal of management studies: A shift from a business-centric to a society-centric focus'. *Journal of Management Studies*, **58**, E1–E17.