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Three essays on organizational learning in regard to the development of corporate social responsibility

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FACULTÉ DES SCIENCES ÉCONOMIQUES

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Neuchâtel, le 26 septembre 2016

La doyenne

Carolina Salva

I dedicated this work to Joël, Mendo, Keyan & Mîdya

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EXECUTIVE SUMMARY

Over the last few decades, companies have been increasingly expected to respect and respond to a variety of stakeholder concerns regarding environmental and social issues. In this context, corporate social responsibility (CSR) has become an indispensable management concept that companies have had to develop and integrate into their operations and strategies. Nevertheless, the development and implementation of CSR within the operations of firms remains difficult as CSR requires firms to rethink their varied processes, strategies, and indeed even their core business. To achieve this level of change, substantial CSR-related learning is inescapable.

The crucial role of organizational learning (OL) in the development and implementation of CSR-related actions and policies has been the subject of numerous academic studies, notwithstanding those studies were often fragmentary and incomplete. Thus, much work still needs to be done to form a more complete picture of how OL and CSR development are related. This dissertation aims to respond to this challenge and offers insight into the processes of organization learning that contribute to CSR development and support CSR implementation. In addition, it offers insight into how to develop effective cross-sector social partnerships that can better enable companies learn how to develop CSR. Specifically, it seeks to answer three research questions: (1) How does organizational learning and its processes contribute to fostering CSR development? (2) How do companies and their members experience and engage in learning-related processes that support CSR implementation? (3) How can organizations maximize their partnership-fit potential to successfully unfold CSR development within their organizations?

This dissertation contains three essays with each essay developed to answer one of the above mentioned research questions. Furthermore, each essay has been designed as a stand-alone composition that can be read independently of the other two.

In the first essay, I critically review existing literature to conceptualize how research to date has approached CSR development in terms of OL. I provide a framework for characterizing the role of OL in CSR development that is configured around four OL processes and three CSR-learning relationships. In regard to relationships, we observe that learning can occur exclusively within the organization (i.e., without others), but also from others, and with others. The four OL processes include the acquisition of knowledge, its distribution, its interpretation and its retention within the memory of the firm. The literature review helps to structure the literature at the intersection of organizational learning and CSR. Avenues for future research aimed at furthering our understanding of key learning-related issues and processes at play in CSR development are provided.

The existing body of practitioner-oriented models on CSR development still partly fails to address the way companies actually learn to develop CSR and provide understanding of the central role of learning processes in the building of CSR-related policies and initiatives. In the second essay, then, by investigating CSR development in four multinational companies active in the pharmaceutical and chemical industries, a more comprehensive model is proposed. Generalizing from data garnered during lengthy interviews, the model's purpose is to give an account of the way organizations are learning to develop CSR and assimilate it into their strategies and operations. First, a connected set of four processes of CSR implementation are identified from the subject interviews: CSR intellection, CSR edification, CSR effectuation, and CSR exploration. This finding then provides the basis on which a bi-dimensional model conceptualizing a continuous learning cycle for CSR implementation is built. The bi-dimensional model encompasses the above four dimensions meshed with four interlocked learning-related processes--actively experiencing CSR, reflectively observing CSR, gaining new CSR knowledge, and organizing extant CSR knowledge--complemented with a fifth transversal learning dimension, storing CSR knowledge. In sum, this study empirically establishes how CSR implementation with OL processes interlock, and conceptualizes this interconnection through a model.

According to many scholars, organizations and their members can more effectively develop CSR when actively engaged in cross-sector partnerships with stakeholders. However, empirical investigations have found that some cross-sector social partnerships (CSSPs), particularly for-profit/non-profit partnerships, typically attain only minimum outcomes. Scholars have struggled to understand the challenges impeding their effective development with limited success. Therefore, in my final essay I introduce from political science a concept known as "existential otherness". I propose that a sense of existential otherness may pervade CSSPs. In other words, the partnership is subverted by an uncomfortable sense that one can find nothing familiar in the other person, that at their essence the other is a stranger and must remain so, because at some fundamental level one holds nothing of significance in common with them. Such a disagreeable feeling would explain--in addition to already identified challenges--why collaboration falters and successful CSSPs are so difficult to build. We then argue that for partners to overcome the sense of otherness, emphasis should be given to casual interactions (e.g., playing poker, playing tennis, or barbecuing together) with the aim being to build strong social ties without talking about business. Casual interactions, therefore, may be pivotal to overcoming the sense of otherness, thus promoting CSSPs, and in turn enhancing CSR learning and development for organizations.

Keywords: corporate social responsibility (CSR), organizational learning, cross-sector social partnerships, large organizations, nonprofit organizations, literature review.

RÉSUMÉ

Au cours de ces quelques décennies, les entreprises ont été amenées à respecter et à répondre aux préoccupations environnementales et sociétales de nombreuses parties prenantes. Dans ce contexte, la responsabilité sociétale des entreprises (RSE) est devenue un concept de management incontournable que les entreprises ont dû développer et intégrer dans leurs opérations et stratégies. Toutefois, le développement et la mise en œuvre de la RSE dans les opérations des entreprises restent difficiles, car celle-ci demande de repenser leur différents processus et stratégies, et par conséquent de revoir leur cœur de métier. Pour parvenir à ce niveau de changement, un apprentissage substantiel en termes de RSE est inévitable.

Le rôle crucial de l'apprentissage organisationnel dans le développement et la mise en œuvre des actions et politiques liées à la RSE a fait l'objet d'un grand nombre de recherches académiques. Toutefois, ces études étaient souvent fragmentaires et incomplètes. Par conséquent, un important travail de recherche devrait être encore mené afin de donner une vision complète des liens entre l'apprentissage organisationnel et le développement de la RSE.

Cette thèse de doctorat a pour objectif de répondre à ce défi et d'offrir une vision approfondie des processus d'apprentissage organisationnel qui contribuent au développement de la RSE et soutiennent sa mise en œuvre. De plus, elle offre un aperçu de la manière de développer des partenariats intersectoriels (cross-sector social partnership) efficaces permettant aux entreprises de mieux apprendre à développer la RSE. Plus particulièrement, elle cherche à répondre à trois questions de recherche: (1) Comment l'apprentissage organisationnel et ses processus contribuent-ils à favoriser le développement de la RSE? (2) Comment l'entreprise et ses membres expérimentent et s'engagent dans les processus liés à l'apprentissage qui soutiennent la mise en œuvre de la RSE? Comment les entreprises peuvent-elles maximiser leur

potentiel d'aptitude au partenariat pour mener avec succès le développement de la RSE en leur sein?

Cette thèse comprend trois essais et chacun est développé de manière à répondre à une des questions de recherche mentionnées ci-dessus. Par ailleurs, chaque essai a été conçu comme un rapport distinct pouvant se lire indépendamment des deux autres.

Dans le premier essai, je revois de manière critique la littérature existante pour conceptualiser la façon dont la recherche à ce jour a abordé le développement de la RSE en matière d'apprentissage organisationnel. Je fournis ainsi un cadre conceptuel pour caractériser le rôle de l'apprentissage organisationnel dans le développement de la RSE, qui est conçu autour de quatre processus d'apprentissage organisationnel et de trois relations d'apprentissage RSE. En ce qui concerne les relations, nous observons que l'apprentissage peut se produire exclusivement au sein de l'entreprise (c.-à-d. sans les autres) mais aussi par des autres, et avec les autres. Les quatre processus d'apprentissage organisationnel comprennent l'acquisition de la connaissance, sa distribution, son interprétation et son maintien dans la mémoire de l'entreprise. La revue de littérature aide à structurer la littérature à l'intersection de l'apprentissage organisationnel et de la RSE. Des pistes de recherches futures destinées à approfondir notre compréhension des enjeux et processus en lien avec l'apprentissage au sein de la RSE sont proposées.

Le corpus des modèles existants du point de vue des praticiens sur le développement de la RSE omet en partie d'aborder la manière dont les entreprises apprennent à développer la RSE ainsi que de fournir une compréhension du rôle central des processus d'apprentissage dans la construction des initiatives et politiques liées à la RSE. Dans ce second essai, en examinant le développement de la RSE dans quatre multinationales actives dans l'industrie pharmaceutique et chimique, un modèle plus complet est présenté. Extrapolant les données récoltées durant des entretiens approfondis, l'objectif de ce modèle est de rendre compte de la manière dont les entreprises apprennent à développer la RSE et à l'incorporer au sein de leurs stratégies et de leurs activités. Tout d'abord, un ensemble relié de quatre processus de mise en œuvre de la RSE est identifié grâce aux entretiens: « RSE intellection », « RSE edification », « RSE effectuation » et « RSE exploration ». Ce résultat fournit ensuite la base sur lequel un modèle bidimensionnel conceptualisant un cycle d'apprentissage continu pour la mise en œuvre de la RSE est construit. Le modèle bidimensionnel comprend les quatre dimensions susmentionnées qui s'engrènent avec quatre processus entremêlés d'apprentissage: *expérimenter activement la RSE* (actively experiencing CSR), *observer de façon réfléchie* (reflectively observing CSR), *obtenir de nouvelles connaissances en matière de RSE* (gaining new CSR knowledge), et *organiser la connaissance existante en matière de RSE* (organizing extant CSR knowledge) – complété par une cinquième dimension d'apprentissage transversale, le *stockage de la connaissance en matière de RSE* (storing CSR knowledge). En résumé, cette étude établit empiriquement la façon dont la mise en œuvre de la RSE et les processus d'apprentissage organisationnel s'imbriquent et conceptualise cette interconnexion à travers un modèle.

Selon beaucoup de spécialistes, les entreprises et leurs membres peuvent développer de manière plus efficace leur RSE en s'engageant activement dans des partenariats intersectoriels avec des parties prenantes. Néanmoins, des études empiriques ont trouvé que les partenariats intersectoriels, en particulier dans le contexte de partenariats entre une organisation à but lucratif et une autre à but non lucratif atteignent seulement des résultats minimaux. Les chercheurs ont lutté pour comprendre les défis entravant leur développement efficace avec un succès mitigé. Par conséquent, dans mon dernier essai, j'introduis un concept tiré des sciences politiques, connu comme étant la notion d'*altérité existentielle* (existential otherness). Je propose qu'un sentiment d'*altérité existentielle* peut envahir les partenariats intersectoriels. En d'autres termes, les partenariats sont minés par un sentiment de malaise au point qu'on ne trouve

rien de familier dans l'autre personne, que dans son essence, l'autre est un étranger et devrait le rester car d'un point de vue fondamental, les parties ne possèdent rien de significatif en commun. Un tel sentiment désagréable pourrait expliquer – outre les défis identifiés précédemment – pourquoi la collaboration vacille et la difficulté de construire des partenariats intersectoriels réussis. Ensuite, nous avançons et argumentons que pour que les partenaires surmontent ce sentiment d'altérité, une importance particulière devrait être donnée aux interactions informelles (casual interactions, par ex. jouer au poker, au tennis ou encore faire des grillades ensemble), le but étant de construire des liens sociaux solides sans parler des affaires. Les interactions informelles peuvent être cruciales pour vaincre le sens d'altérité, favorisant ainsi les partenariats intersectoriels et renforçant ainsi à leur tour l'apprentissage et le développement de la RSE pour l'entreprise.

Mots clés: responsabilité sociétale des entreprises (RSE), apprentissage organisationnel, partenariats intersectoriels, grandes entreprises, organisations à but non lucratif, revue de littérature.

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THREE ESSAYS ON ORGANIZATIONAL LEARNING IN REGARD TO THE DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY

1. General introduction

The last few decades have witnessed various corporate scandals (e.g., Nike and child labor; Nestlé and infant formula; the Bhopal, Seveso, and Deepwater Horizon industrial accidents, etc.) associated with questionable unethical behavior. In addition to giving rise to public outrage at the time of occurrence, they have more generally resulted in increased stakeholder awareness. Emerging from these scandals, then, has been pressure on companies demanding they focus as much on social and environmental issues as they do on economics returns. Accordingly, companies are being pushed to address issues through their operations and strategies related to global warming, air pollution, waste problems, scarcity of resources, water and energy, coupled with various societal problems such as growing income inequalities and widespread poverty, child labor, lack of access to education and medicine, etc. Consequently, companies have begun to review and question their modes of production and their way of engaging with and capturing the needs of all stakeholders (Waddock 2001; Doh and Guay 2006; Campbell 2007). In short, increasingly managers find themselves –often for the first time—participating in practices and discourses related to corporate social responsibility (Aguilera et al. 2007; Edwards 2009).

In fact, CSR concerns have never been more prominent on corporate and academic agendas than they are today (Lee 2008; Dobers 2009; Aguinis and Glavas 2012). Though it is still disputed whether companies have social responsibilities beyond their legal obligations and wealth-generating function (Karnani 2011) and the precise definition of CSR is still debated (Garriga and Melé 2004; Okoye 2009), CSR is now globally understood to refer to a stakeholder-based notion (Waldman et al. 2006) associated with "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis 2011: 855; Aguinis and Glavas 2012). In addition and for the purpose of this dissertation, we understand CSR "as actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (McWilliams and Siegel 2001:117) and relates to the acknowledgement that companies should be held accountable not only for their economic performance but also for their social and environmental record (Elkington 1997; Dahlsrud 2008).

Besides the pressure government and society may exert on firms, internal motivations for companies to engage in CSR-related behaviors vary from perceived moral duties to more instrumental motives (Donaldson and Dunfee 1994). Engaging in CSR activities has been identified as a factor in driving market share growth (Porter and Kramer 2006; Orlitzky et al. 2003), attracting and retaining qualified employees (Aguilera et al. 2007), improving company image (Banerjee 1998; McWilliams and Siegel 2001), bringing legitimacy to corporate activities (Bansal 2005; Basu and Palazzo 2008), optimizing processes and reducing costs (Bansal 2005; Gold et al. 2010), inspiring support from stakeholders, and fostering good relationships with investors (Heslin and Ochoa 2008; Haugh and Talwar 2010).

However, CSR implementation and development within companies is still challenging, and companies seem to undertake only a few selected concerns of stakeholders and that otherwise it is "business as usual" (Banerjee 2007; Bhattacharya et al. 2009; Kolk and van Tulder 2010; Bondy et al. 2012). For instance only during last year, the public was witness to scandals in almost every industry and economic sector. In the pharmaceutical industry, Novartis failed to report the side effects of two of its drugs regarding leukemia; in the automobile industry, Volkswagen was discovered as having equipped millions of cars worldwide with software that was used to cheat on emissions tests; and recently, in the food industry, Nestle was found to have been manufacturing noodles in India with high levels of lead. Such scandals are decreasing public trust in corporations and obliging governments to take action such as levying fines, mandating recalls, and filing lawsuits; all of which impact the financial performance of firms.

According to scholars, CSR issues are subjective and value laden resulting in uncertainty and disagreement with stakeholders; they are holistic (e.g., relate to the whole cycle of the product), cross-disciplinary (e.g., touching different and various internal and external stakeholders), necessitate balancing several differing objectives, and difficult to measure and quantify (Molnar and Mulvihil 2003; Pater and Van Lierop 2006; Fenwick 2007; Lankoski 2008:538; Berthoin Antal and Sobczak 2004, 2014). In other words, given the complexity and multidisciplinary approach surrounding CSR, the ability of the firms to effectively develop CSR remains problematic (Molnar and Mulvihil 2003; Roome and Wijen 2005; Pater and Van Lierop 2006) and is also viewed as a major challenge for firms to face alone (Cramer 2005; Maon et al. 2009; Berthoin Antal and Sobczak 2004, 2013).

Waddock and McIntosh (2009:298) argue that the integration of CSR within the firm's operations and strategies necessitate "a shift in managerial mindset on the role, purpose and impact of the MNC on society". In other words, firms aiming to develop CSR require changes in the value system of the firm, in business practices and processes, and in their way of interacting with stakeholders (Cramer 2005; Sharma and Henriques 2005; Siebenhüner and Arnold 2007; Barin Cruz and Pedrozo 2009). Company structures and strategies have to be completely reviewed and redesigned in order to effect social and environmental changes in the organization (Shrivastava and Hart 1995; Siebenhüner and Arnold 2007). Accordingly, to achieve such changes within the organization, the company and its members require new knowledge, strategies, competences, norms, shared values, and attitudes (Buller and McEvoy

1999; Swanson 1999; Cramer 2005; Nijhof et al. 2006; Siebenhüner and Arnold 2007; Haugh and Talwar 2010). There is therefore a fundamental relation between CSR development and organization learning (OL).

Scholars have proposed various definitions for organizational learning (see Cohen and Levinthal 1990; Huber 1991; Argote 1999; Crossan et al. 1999). In this paper we use Huber's (1991:89-91) that "an entity learns if, through its processing of information (involving acquiring, distributing, or interpreting information), the range of its potential behaviors is changed" … and "if any of its units acquires knowledge that it recognizes as potentially useful to the organization". For scholars, OL improves companies' responses to stakeholders' demands as they better understand their needs, helps managers to question existing systems and logic, and favors building strong relationships with stakeholders (Dodgson 1993; López et al. 2005). Therefore, organizations that are able to learn possess a valuable source of competitive advantage difficult to imitate (Holan and Phillips 2004; López et al. 2005).

According to Molnar and Mulvihil (2003:168), OL and CSR show signs of convergence as "both require a challenge to mental models, fostering fundamental change, engaging extensive collaborative activity and sometime revisiting core assumptions about business and its purpose" (see also Jamali 2006). Accordingly, when companies engage in CSR development, scholars argue in particular that they characteristically face three main issues that are related to OL (Kennelly et al. 1999; Fenwick 2007): 1) The recognition and diagnosis of complex strategic issues, 2) The effective use of internal and external CSR-related knowledge. 3) The interpretation of this knowledge, the assessment of its validity, and its integration within the company's culture and practices. In addition, the field of OL requires firms and their members to begin to think and behave differently, as well as to think and act with a broader range of goals in mind and with a broader set of stakeholders in play (Berthoin Antal and Sobczak 2004:80; Mena and Chabowski 2015).

Consequently, joint learning in the context of cross-sector social partnership (CSSP) between for-profit and nonprofit organizations has also become an area of great interest by scholars (Halme 2001; Bowen et al. 2010; Haugh and Talwar 2010; Austin and Seitanidi 2012). CSSPs are viewed as crucial vehicles for accessing knowledge, information, know-how, and capabilities that a firm does not possess alone (Heugens 2003; Sharma 2009; Haugh and Talwar 2010). In addition, the challenges related to CSR development are sometimes too complex for a firm alone, and by partnering with actors from diverse sectors CSR is better enhanced (Buller and McEvoy 1999; Hartman et al. 1999; Halme 2001; Roome 2001; Arya and Salk 2006; Burchell and Cook 2008).

The aim of the dissertation is, on the one hand, to study the role of the OL and its influence in contributing to the development and implementation of CSR within the companies. On the other hand, it aims to examine the way effective cross-sector partnership may be best developed to allow organizations and their managers to learn from their partners, which in turn will help them to realize their CSR programs. In doing so, this dissertation contributes to the development of theoretical insights in the field of CSR management including cross-sector social partnership development.

1.1 PURPOSE OF THE DISSERTATION AND RESEARCH QUESTIONS

Organizational learning is found to be a prerequisite for CSR development as companies and their members require substantial learning in order to extend CSR within the firm (Senge and Carstedt 2001; Molnar and Mulvihil 2003; Berthoin Antal and Sobczak 2004; Jamali 2006). In this context, calls for developing new approaches to OL for CSR development have emerged in the last years (Zadek 2004; Siebenhüner and Arnold 2007; Edwards 2009; Asif et al. 2013; Berthoin Antal and Sobczak 2014).

The response to these calls has been to provide descriptive frameworks describing the process of OL as it relates to the development CSR, most often building from a causative and linear perspective (see e.g., Banerjee 1998; Müller and Siebenhüner 2007; Berthoin Antal and Sobzack 2014). Alternatively, some scholars have provided step-wise prescriptive frameworks, which again are linear in nature, for a company to follow in order to successfully integrate CSR (see e.g., Cramer 2005; Maon et al 2009; Van der Heijden et al. 2010; Asif et al. 2013). More complex conceptual frameworks addressing the way OL processes contribute and influence CSR implementation are needed (Zadek 2004; Cramer 2005; Hoivik 2011; Berthoin Antal and Sobczak, 2014).

Second, little empirical work has been conducted in regard to organizations and their members experiencing learning-related processes that support CSR implementation (Spitzeck 2009; Lindgreen and Swaen 2010; Aguinis and Glavas 2012). Third, no one has been looking to the existing research from a macro point of view or has tried to bring the scholarly work together on how OL is framed in CSR development. Lastly, scholars suggest that through CSSPs, organizations are able to create space for learning to occur and typically can acquire relevant CSR-related knowledge (Berthoin Antal and Sobczak 2004; Arya and Salk 2006; Burchell and Cook 2008; Haugh and Talwar 2010). Nevertheless, such learning is not systematic and some scholars found limited evidence of effective learning in the context of company-initiated partnerships given their differing goals, value, culture and governance (Berger et al. 2004; Selsky and Parker 2005 ; Arenas et al. 2009; Jamali and Keshishian 2009). These partnerships all too frequently end up being unproductive (Seitanidi and Ryan 2007; Austin and Seitanidi 2012; Kolk et al. 2014). Nevertheless, many scholars believe there are considerable benefits to be derived from CSSPs—that is, those between for profit and nonprofit organizations—in regard to OL learning relative to CSR development (Selsky and Parker 2005; Burchell and Cook 2008; Jamali and Keshishian 2009; Seitanidi and Crane 2009). These scholars have repeatedly called for further research aiming to understand the way CSSPs may best be developed in order to allow learning to occur between partners.

The suggested research aims to fill the research gaps outlined above by answering to the following research questions, each linked with one essay:

- How does organizational learning and its processes contribute to fostering CSR development? (Essay 1)
- How do companies and their members experience and engage in learning-related processes that support CSR implementation? (Essay 2)
- How can organizations maximize their partnership-fit potential to successfully unfold CSR development within their organizations? (Essay 3)

This dissertation addresses these very questions by 1) Explicating the role of OL in terms of CSR development by examining the scholarship work to date, 2) Identifying practitioners' experiences in the learning-related processes for developing CSR by conducting an empirical investigation of four multinational companies, 3) Introducing a new theoretical dimension to the literature on partnership learning as it pertains to CSR after broadly reviewing the existing research pertaining to cross-sector partnerships.

This dissertation is comprised of three distinct parts and each part corresponds to one essay. The three essays are complementary and bring together various organizational learning perspectives in regard to CSR development and implementation. In the first essay, the importance of OL in CSR development is acknowledged based on the perspective of scholars. In the second essay, the way organizations learn to implement CSR is examined based on perspective of practitioners. Both of these essays are fairly broadly conceived and are macro-oriented. To complete this dissertation, a more focused project (essay 3) is undertaken specifically looking at cross-sector social partnership development. Largely motivated by insights garnered from the second essay, the third essay is undertaken because practitioners indicate that most OL relating to CSR must come from learning with partners (see Table 1.1). Hence, the intention of the third essay is to provide depth of understanding in a particular area that promises to be crucial in the future.

Table 1.1: Examples of quotes illustrating the importance of cross-sector partnerships

Occupation, firm	Quotes
Health, Safety & Environment Manager, firm D)	*"And I think nowadays, every corporation, I don't know any big company that can exist without engaging in a dialogue with external stakeholders. So I think it's such an essential element nowadays (...) because without that, you're just not present, you're not shaping the environment, and if you want to be responsible and drive the whole process in the right direction, you cannot work in isolation."*
CSR Manager, firm A	*"You need to be ahead on the agenda if you want to ensure that your company is going to continue for the next ten, twenty years. You won't last long if you're not letting yourself be inspired or drawing from, learning from the stakeholders."*
CSR Senior Manager, firm B	*"In terms of challenge, the question will be how can companies like -----, as a player in the pharmaceutical space, play together with other experts and stakeholders in the health space, and stand together so that we can bring together our skills and strengths and develop a solution which is really helping the patient that is in need."*

In sum, this dissertation is needed because first, the literature lying at the crossroads of CSR and OL is rich but disjointed and no one has analyzed it to date. That is, reviews exist of both CSR and of OL, but not of their area of intersection. Further, very limited empirical research exists that attempts to generate a comprehensive perspective on organizational learning processes involved in CSR implementation. Finally, no research to date has looked at the challenges in CSSPs from the political science perspective, as this thesis does, to try to provide fresh insight into failed partnerships. The answers this thesis will provide, then, are on the one hand relevant for theory building but on the other hand relevant for management practice.

1.2 RESEARCH APPROACH AND METHODOLOGY

In this dissertation, the research approach and methodology for each essay are unique. In the first essay, we first conducted a literature review on the role of organizational learning in CSR development. The selection of our literature review was based on a database search strategy by using key words and generated 570 hits. Then standards for inclusion and exclusion were developed and based on a collaborative selection process with colleagues, 74 papers were retained. Finally, following a snowball approach, we traced citations/references of the selected papers and then introduced additional key words into our earlier search and into Google Scholar. In so doing, we reached a total of 91 articles that we reviewed in our first essay. To organize our literature review analysis, we provided a two-dimensional structuring framework. That is, the four processes of OL (knowledge acquisition, information distribution, information interpretation, knowledge storing) defined by Huber (1991) were used and extended to learning within the firm, from others, and with others constituents. Hence, we developed a 4x3 matrix that helped us to conceptualize and frame the existing literature to reflect on how scholars have analyzed OL for CSR development.

In the second essay, we followed a multiple case study approach to assess the way organizations and their members experience learning to develop CSR-related actions and policies (Eisenhardt 1989). We gathered data through semi-structured interviews in four multinational corporations based in two European Western countries. In each company we interviewed six individuals, selected from various departments and from different levels in the organizational structure and hierarchy, and who were directly or indirectly involved in CSR-related initiatives. A total of 24 interviews with an average of 70 minutes were tape-recorded and transcribed. This lead to 520 pages of transcription. We then analyzed our data following the “Gioia Method”. That is, we analyzed our data by first identifying relevant concepts, and then grouping them into categories or aggregate dimensions (see Gioia et al. 2013). From this analysis, we obtained a set of processes explaining the way through which companies and their members engage in and pursue the implementation of CSR actions and policies, and ended this essay by providing a bi-dimensional model conceptualizing a "continuous learning cycle for CSR implementation".

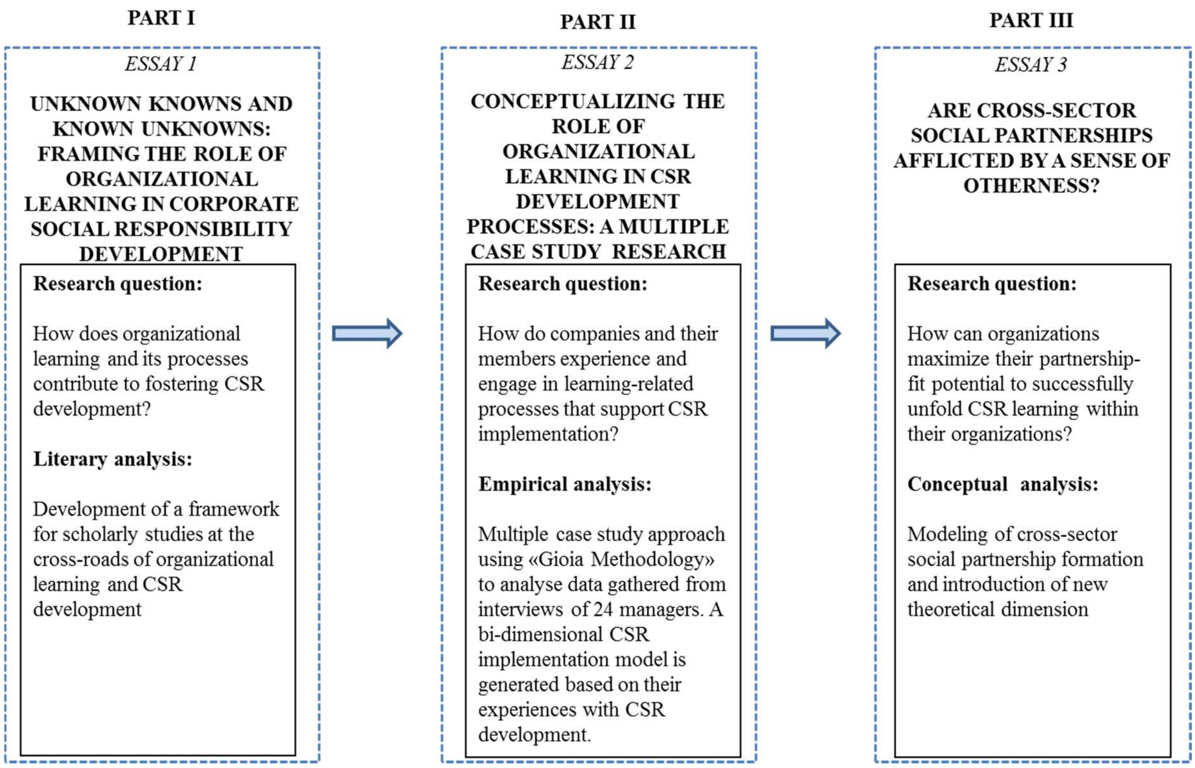
In the third essay, through a fairly broad literature review on cross-sector partnership building, we summarized the main challenges between partners and the limited solutions offered by scholars to date in the management literature. Then, we imported an already mature concept found in the political science literature and introduced it to the management literature. The concept is that of "existential otherness" that can cause an unsettled and disagreeable feeling between partners. We then linked this concept into the CSSP development research, after which we defined the casual interaction and proposed it as a possible solution for insuring effective CSSP development.

1.3 ORGANIZATION OF THE RESEARCH

In this dissertation, we first wanted to know scholars' work to date on the role of OL in developing CSR. We then turned to practitioners to grasp their ways of engaging in and experiencing CSR-related learning processes. Further, in an attempt to respond to both scholars' (essay 1) and practitioners' (essay 2) acknowledgement regarding the fact that CSR implementation and development needs organizations to engage with external constituents, we deepen our understanding of the differences and challenges between partners and the solutions provided to date. In doing so, we contribute to CSSP development by recognizing the importance of casual interaction between partners for acute partnership development.

The three-part structure of the dissertation is summarized in Figure 1.1 showing the central research questions and the type of research underlying each essay.

Figure 1.1: Organization of the dissertation



The remainder of this part is a brief summary of each essay.

To contribute comprehensively to the development of CSR, in the first essay we respond to the first research question by conducting an extensive literature review on research from 1990 to the present date. With this extensive literature review, we therefore frame existing CSR-related academic contributions in the context of organizational learning and address the way one can understand organizational learning processes at play in CSR development in a comprehensive perspective. In doing so, this first study provides avenues for future research and in particular calls upon scholars to further our understanding of key learning-related issues and processes at play in CSR development.

From an inductive multiple case study in four multinational corporations, in the second essay, we investigate the way companies and their members experience and engage in learning-related processes that support CSR implementation in business decision making processes and operations. Our empirical findings provide the basis on which we develop a bi-dimensional model conceptualizing a continuous learning cycle for CSR development. This second essay contributes to the existing body of research on CSR implementation and in particular on the role of OL for CSR implementation. Hence, this study empirically supports the meshing of CSR implementation with OL processes through the development of a conceptual framework.

In the last essay, in an attempt to deepen our understanding of the many failure or difficulties in developing effective CSSPs, we find that management scholars have not grasped an important construct at play in the political science literature—namely, the concept of existential otherness. More specifically, we find that there exists between partners the sense of otherness potentially explaining, at least partially, the difficulty partners have in getting along and building effective cross-sector partnerships. To overcome this sense of otherness we propose the casual interaction as a solution. In other words, when partners get to know each other through casual interactions, the sense of otherness diminishes and only then can partnerships succeed along the lines of existing solutions provided by scholars. This final essay contributes to the rich body of research on CSSP.

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PART 1 – LITERATURE REVIEW

2. Unknown knowns and known unknowns: Framing the role of organizational learning in corporate social responsibility development[1]

2.1 INTRODUCTION

Scholars have studied business corporations' social and environmental concerns for many decades (Dodd 1932; Bowen 1953), but it is only recently that corporate social responsibility (CSR) has become one of the most vibrant areas of study and research in the field of business and management and risen to prominence on corporate agendas. Firms increasingly engage in and communicate about CSR (Morsing and Schultz 2006; Marano and Kostova 2016) with the aim of fulfilling the economic, legal, ethical, and discretionary responsibilities placed on them by society and its members (Carroll 1979, 2008). Yet, on the field, the development of CSR actions and policies still appears to be problematic and firms face important implementation-related difficulties. Various stakeholder groups send expectations linked to multifaceted issues to management. These expectations of firms' commercial, social and environmental performance are contextual, sometimes contradictory, and typically evolve over time (Carroll 2008; Matten and Moon 2008). In addition, the boundaries of CSR have now expanded to include concerns linked to political responsibilities "that once were regarded as belonging to government" (Scherer et al. 2009: 328; Vogel 2010; Scherer and Palazzo 2011).

In this context, the way the CSR idea can be built into firms' business activity and operations and inform strategic decision-making processes – beyond the development of peripheral initiatives unrelated to core business activities – remains particularly challenging.

[1] Thoroughly revised version under third-round review (*International Journal of Management Review*); co-authored with François Maon, Jeff Frooman & Gerald Reiner

The development of such an approach by firms is indeed said to require major adaptations at the strategic, organizational and operational levels. To achieve such adaptations, firms often need to rely on adapted or renewed values, norms, attitudes, and competences (Swanson 1999; Maon et al. 2010).

Organizational learning (OL) – understood as a change in the organization's knowledge base and in the range of potential organizational behaviors (de Holan and Phillips 2004; Huber 1991) – and its underlying processes have been emphasized as central to improving the understanding of firms' ability to integrate CSR and to address ever changing CSR-related expectations (e.g., Laszlo and Laszlo 2002; Calton and Payne 2003). However, despite the acknowledgement of the importance of OL in CSR development, its role often remains implicitly referred to or only approached piecemeal by scholars. Existing theories and CSR development models remain in need of dynamic qualities (Lee 2008; Lindgreen et al 2009) and do not fully provide 'adequate ways of thinking about how firms learn to work with diverse stakeholders, and to define and fulfill multiple kinds of goals and responsibilities' (Berthoin Antal and Sobczak 2004: 80). Literature at the crossroads of the CSR and OL fields of research is relatively rich but still disjointed, and the question pertaining to *how OL and its processes influence and contribute to foster CSR development* remains rather poorly and only partially answered.

In this article, we thus propose a comprehensive framework to address the learning processes and subprocesses involved in CSR development of large firms in a more inclusive way. In this perspective, we analyze academic literature on CSR development and OL and present an integrative conceptualization of the role of OL in CSR development. To structure our conceptual study, we rely on the one hand on Huber's (1991) delineation of OL processes, which include (1) knowledge acquisition, (2) information distribution, (3) information interpretation and (4) knowledge storing, or organizational memory, to review and categorize existing contributions on the role and importance of OL in CSR development. On the other hand, we approach each of these central processes from a triple perspective by addressing them in the context of (1) CSR-related learning 'from within' the organization (i.e., without others), (2) CSR-related learning 'from others' and (3) CSR-related learning 'with others'. In doing so, we propose a structured multi-perspective framework for researching how OL influences CSR development that provides a complete map and macro-view of research at the crossroads of OL and CSR. As a result, our conceptual effort helps to shape 'OL for CSR development' (hereafter CSR-OL) into a more recognizable sub-discipline, identifies central areas that have received much attention, and provides avenues for future research in critical areas that are still underdeveloped to date.

Our article is organized as follows: we first introduce key theoretical elements associated with CSR, OL, and CSR-OL. Next, we present our review approach and structured multi-level framework. Third, we develop a critical synthesis of our conceptual investigation. We then highlight a wide-ranging future research agenda and present some limitations regarding our research effort before we conclude.

2.2 CONCEPTUAL BACKGROUND

In this first section, we discuss the conceptualization of CSR we rely on for our investigation before presenting central OL-related concepts and processes at the heart of our study. We then succinctly introduce challenges at the crossroads of CSR and OL.

2.2.1 Corporate social responsibility

Defining CSR remains particularly complex. According to Matten and Moon (2008), this is first because CSR has clearly been a dynamic phenomenon (Carroll 1999, 2008). It has a long and rich history and there is a still developing, massive body of literature on CSR and related notions (Garriga and Melé 2004; Crane et al. 2008). Second, CSR appears as an 'essentially contested concept' (Moon 2007; Okoye 2009; see Gallie 1956). That is, it can be perceived as 'appraisive' as "it expresses a phenomenon that is not just captured in empirical terms but is seen as something desirable" (Preuss 2013: 580), it is 'internally complex' as it involves balancing various responsibilities to various members of society, and its rules of application are relatively "open". Third, many scholars suggest that there are good reasons to consider CSR as an umbrella term sometimes overlapping with some, but other times synonymous with other, conceptions of business-society relationships (e.g. Matten and Moon 2008; Palazzo and Scherer 2008).

In this context, for the sake of clarity and coherence of our conceptual endeavor, and while we acknowledge that "there are many different ways to think about what CSR includes and what all it embraces" (Carroll and Shabana 2010: 89), we rely in this article on the view that CSR is a "context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance" (Aguinis 2011: 855). CSR is understood as the way in which organization manages its impact upon society (Commission of the European Communities 2011; Gond et al. 2011).

This definition further reflects both a stakeholder- and contingency-oriented conception of CSR. First, it is stakeholder-oriented "in the sense that various stakeholder groups each send expectations to management about what they expect the organization to do" (Carroll 2004: 118; Freeman et al. 2004). According to Carroll (2004), major stakeholders include consumers, employees, the community, government, competitors, and the natural environment, all of whose interests have to be considered in a stakeholder-oriented conception of CSR (Martin 2002). In this view, one can argue that CSR directly or indirectly relates, though not exclusively, to issues such as the adoption of progressive human management programs, the promotion and improvement of labor conditions in supply chain operations, the development of environmental management and protection systems, the imbuing of products and services with social and environmental attributes, or the support of local businesses and the proactive consideration by the firm of its impact on communities (McWilliams and Siegel 2001; Matten and Moon 2008).

Second, this definition is contingency-oriented in several ways. In particular, it acknowledges the context-laden nature of society's views or stakeholder expectations of business performance and the fact that these views and expectations change and evolve over time (Dawkins and Lewis 2003; Carroll 2004; Matten and Moon 2008). Such change necessitates the development by firms of abilities and processes aimed at dynamically capturing demands and aspirations emerging from within the constellation of stakeholders in which they develop their activities.

2.2.2 Organizational learning

OL was framed by Cyert and March (1963) over five decades ago as a process referring to the ways organizations as collectives learn through interaction with their internal and external environments. The notion of OL has since then been approached in variety of ways (Dodgson 1993; Argote 1999; Örtenblad 2002) and remains to a certain extent "shrouded in conceptual and empirical confusion" (Taylor et al. 2010: 353). Two wide-ranging orientations can be distinguished, though (Arthur and Aiman-Smith 2001; de Holan and Phillips 2004): (1) a cognitive perspective, that sees OL as related to changes in the shared mental models and cognitions underlying individual and collective action (e.g. Weick 1979; Zahra and George 2002) and (2) a more behavioral perspective that assumes that OL is about developing new assets, operating procedures, habits, and routines (e.g. Cyert and March 1963; March et al. 2000). Divergences aside, "both schools of thought pay considerable attention to the modifications in the knowledge base of an organization induced by experience" (de Holan and

Phillips 2004: 1604), emphasizing *that firms learn as their knowledge base develops* and increases their range of potential behaviors (Pautzke 1989; Huber 1991).

Knowledge base of an organization. The knowledge base of an organization is not simply the sum of the pieces of knowledge 'owned' by individual organizational members. Knowledge in organizations is indeed embedded in social relationships; it has a collective character and emerges from the interaction of various agents at different levels of the organization (Nelson and Winter 1982; March 1991). Knowledge is initially created at the individual level (Simon 1991) before being passed on to other individuals and shared within a team or group, and potentially institutionalized at the organizational level for future use by the entire organization (Huber 1991; Crossan et al. 1999; Easterby-Smith et al. 2000).

Knowledge can be distinguished from data and information. Data relate to raw facts and observations, representing the constituent elements of information. Information refers to "what people or systems need to be able to carry out work practices" (Braganza 2004: 347) and result from placing data within some relevant context, where it is organized, analyzed, and interpreted to be meaningful (Brown and Duguid 1991). It then represents "that which we come to believe and value based on the meaningfully organized accumulation of information" (Zack 1999: 46). It is referred to as predictive and directly usable to guide action (Bouthillier and Shearer 2002). Some scholars (e.g. Huber 1991; Alavi and Leidner 2001; Earl 2001) nevertheless suggest that there is often in practice little use in distinguishing between knowledge and information, considering knowledge as a broad concept that includes "information, ideas, and expertise relevant for tasks performed by individuals, teams, work units, and the organization as a whole" (Bartol and Srivastasa 2002: 65)[1].

Knowledge is typically considered as being 'explicit' or 'tacit' (Nonaka 1994; Polanyi 1967). Explicit knowledge can be codified in a tangible form such as formal language or writing and may include facts, theorems, and propositions (e.g., organizational policies, surveyed customers' preferences, etc.) (Kogut and Zander 1992; Nonaka and Takeuchi 1995). It has a universal dimension, thereby fostering the capacity to act across contexts. Tacit knowledge is "far more personal, context specific and practice based" (Staples et al. 2001: 2). It is knowledge that is "rooted in action, procedures, routines, commitment, ideals, values, and emotions" (Nonaka and von Krogh 2009: 636). The former is easier to gain and transfer since it is consciously known, is factual, and can be documented. Tacit knowledge cannot easily be documented. It is inseparable from individuals' personal beliefs, values and subjective insights or emotions; hence, it is more difficult to disseminate but it can be articulated and acquired through conversation, contacts and practices (Earl 2001).

The modification in an organization's knowledge base and range of potential behaviors has been shown to be related to three potential levels of learning (Argyris 1976; Argyris and Schön 1996). Single-loop learning refers to a refinement of actions and incremental change in established practice to improve *what* is done within an organization without changing guiding assumptions or calling into question established routines. Conversely, double-loop learning involves the questioning of the way problems are framed and of the guiding assumptions about *how* goals can be achieved (e.g., strategic priorities). Finally, triple-loop learning involves principles and refers to a change of the structural context and factors that determine the frame of reference and *why* things are done in certain ways (e.g., a dominant value structure); that is, it relates to the ability of the company to learn how to learn.

OL processes. The vast body of literature on OL has been reviewed on a regular basis (e.g., Dodgson 1993; Örtenblad 2002; Bapuji and Crossan 2004) and many categorizations of OL and its underlying processes have been proposed (e.g., Argote 1999; Crossan et al. 1999; Lipshitz et al. 2002). For the sake of this conceptual study we focus on the taxonomic framework introduced by Huber (1991), which provides a generic, comprehensive perspective of OL and its processes and already has a wide history of use in empirical and theoretical research efforts in various organization-related disciplines (e.g., De Clercq et al. 2012; Eggers 2012; Mena and Chabowski 2015). This influential taxonomy identifies and details four primary processes that are interconnected and sometimes overlapping and that all contribute integrally to OL: (1) knowledge acquisition, relating to how knowledge is obtained; (2) information distribution, addressing how information is shared; (3) information interpretation, concerning the way information is given sense to (4); and knowledge storage, or the implanting of knowledge in organizational memory.

Knowledge acquisition is the OL process the firm relies on for capturing new knowledge, internally and externally (Leonard-Barton 1992; Argote 1999; Bapuji and Crossan 2004). From an internal perspective, knowledge acquisition refers to researching existing or discovering new knowledge mostly through congenital learning (i.e., organizational members bringing together their prior knowledge and experience) and experiential learning (i.e., organizational members working and learning through direct experience). Knowledge acquisition through external sources relates to the processing of external knowledge into firm-specific knowledge (Huber 1991; March 1991). It is according to Huber (1991) typically achieved through imitation and emulation of what others are doing; through acquisition of knowledge possessed by individuals or entities that were not previously part of the firm; and through scanning, focused search, and performance monitoring.

Information distribution is concerned with the dissemination of information to improve responsiveness to existing or upcoming issues. It directly influences the occurrence and breadth of OL and is done through both structured and less structured practices and processes such as, for example, face-to-face contact and discursive exchanges, information systems and technological interfaces, or hard documents (Argote 1999; Prusak and Davenport 2000).

Distribution is central to OL because those who need information are frequently not aware of where it can be found, while those who possess it often are unaware of where it is needed.

The combination of information originating from various sources leads to the development of new understanding through information interpretation. This process refers to the ways by which information is given one or more commonly understood meanings, from the translating of information and events to the development of shared understandings and conceptual schemes (Daft and Weick 1984). Huber (1991) argues that the more varied interpretations are, the more OL happens. It is in this sense important to maintain open communication to foster the development of multiple shared mental models regarding the same phenomenon, because such development contributes to the enrichment of a range of potential approaches and behaviors.

Finally, "to demonstrate or use learning, that which has been learned must be stored in memory and then brought forth from memory" (Huber 1991: 106). Knowledge storing addresses the way knowledge is kept in the organization in the form of procedures, routines or physical media; how it is embodied in technology and in physical and organizational structures, in organizational culture, and in routines (Huber 1991; Walsh and Ungson 1991; Argote 1999).

OL can thus be seen as both representing a multi-dimensional process and the result of what has been retained by the organization from each of these processes (Argote 1999; de Holan and Phillips 2004; Huber 1991).

2.2.3 CSR development and organizational learning

Recently, Aguinis and Glavas (2013, see also Grayson and Hodges 2004) put forward the distinction between 'embedded' and 'peripheral' CSR. An embedded CSR perspective relies on an organization's core competencies and business processes, in which the organization transversally integrates CSR within the business activities and operations. In contrast, peripheral CSR relies on efforts outside of the core competencies (e.g., volunteering and philanthropy). While such ‘bolt-on’ initiatives might be strategically linked to the core business, they do not synchronize with the firm’s business operations. In this perspective CSR often becomes “a distraction and hindrance to business purpose and objectives, rather than a help” (Grayson and Hodges 2004: 8). In line with Pedersen and Neergaard (2009: 1262), we acknowledge that “such conflicting positions can actually co-exist within the same organization” and emphasize that such a theoretical distinction is sometimes difficult to outline in reality (Mishra and Schmidt 2013). Therefore, while we essentially refer in this paper to an embedded perspective on CSR when we use the term ‘CSR development’, we recognize that CSR actions and policies are often ambiguous from an organizational and strategic integration perspective.

Our conception of CSR development in this paper is nevertheless based on the assumption that “there is no such thing as a purely economic strategic decision in big business. Every one is also social (or, if you prefer, political)” (Mintzberg 1983: 12). That is, even though CSR can be developed by managers and firms for mere strategy-oriented, instrumental (extrinsic) motives (see Orlitzky et al. 2003; Aguinis and Glavas 2012) – for reasons linked to some forms of ‘enlightened self-interest’ (e.g. Keim 1978) – we consider, in line with the way we have defined the CSR notion (see Carroll 1979), that the intrinsic motives for engaging in CSR are vital and that CSR-related efforts should be related to a moral sense of duty towards legitimate stakeholders and our society (e.g. Freeman and Liedtka 1991; Dubbink and van Liedekerke 2009). CSR performance is in this paper thus seen as relating to the way CSR informs decision-making and business processes rather than as merely representing an instrumental, strategic objective to be met in order to leverage beneficial outcomes for the firm.

Integrating CSR principles into business activities, operations and decision-making processes typically requires major changes in values, attitudes, strategies, and structures because CSR fundamentally challenges firms' conventional ways of doing things (Jonker and de Witte 2006; Lindgreen et al 2009). In this perspective, for developing integrated CSR actions and policies, firms typically need to gain and use new knowledge in order to endeavor to meet the expectations and demands of their stakeholders (Cramer 2005; Haugh and Talwar 2010). For example, CSR initiatives that actually enable a firm to protect the environment – and reduce costs – such as reducing raw material inputs or limiting byproduct outputs often entail various learning processes involving the development of novel knowledge (Christmann 2000). Similarly, new ways of working with stakeholders or alteration of decision-making processes to make them more stakeholder-inclusive also typically trigger the need to modify the knowledge base of the organization (Preuss and Córdoba-Pachon 2009). There is therefore a fundamental relation between CSR development and OL.

When firms and their managers engage in CSR development, they characteristically face several challenges that are related to OL. These challenges include the need to acknowledge complex and multifaceted concerns (Maon et al. 2009; Polonsky and Jevons 2006), interpret and translate these concerns into organizational intentions (Cramer et al. 2006; Basu and Palazzo 2008), and achieve effective use of the internal and external, explicit and tacit knowledge (Siltaoja 2014). In this context, calls for developing relevant approaches to CSR-OL have recently emerged (Siebenhüner and Arnold 2007; Berthoin Antal and Sobczak 2014).

The response to these calls has been fragmentary, and no one has been looking to the existing research from a macro point of view or has tried to bring the scholarly work together. In particular, an organization-centric perspective on the role of OL in CSR development has often been advanced by scholars. However, given the complexity of CSR issues, organizations cannot deal with CSR alone or in isolation (Heugens et al. 2002; Burchell and Cook 2008). CSR development requires the organization to comprehend and act upon its environment and constructively engage with its external stakeholders to appropriately address their expectations (e.g. Miles et al. 2006; Pedersen 2006). In line with our stakeholder-oriented conception of CSR, we therefore contend that the understanding and conceptualization of OL processes underlying CSR development should not be framed only in terms of the organization and how it learns by direct experience but also should explicitly integrate the way organizations modify their knowledge base by learning from their external environment and with the stakeholders that compose it. Such a perspective reflects existing literature on CSR development as well as the more general contention in organization studies that what goes on inside, outside and between organizations is central to understanding social relations underlying organizations' development (Ahrne 1994).

Building on the conceptions of CSR and OL at the heart of this conceptual investigation, Figure 2.1 summarizes the way we approach CSR-OL in the remainder of this article.

2.3 REVIEW APPROACH

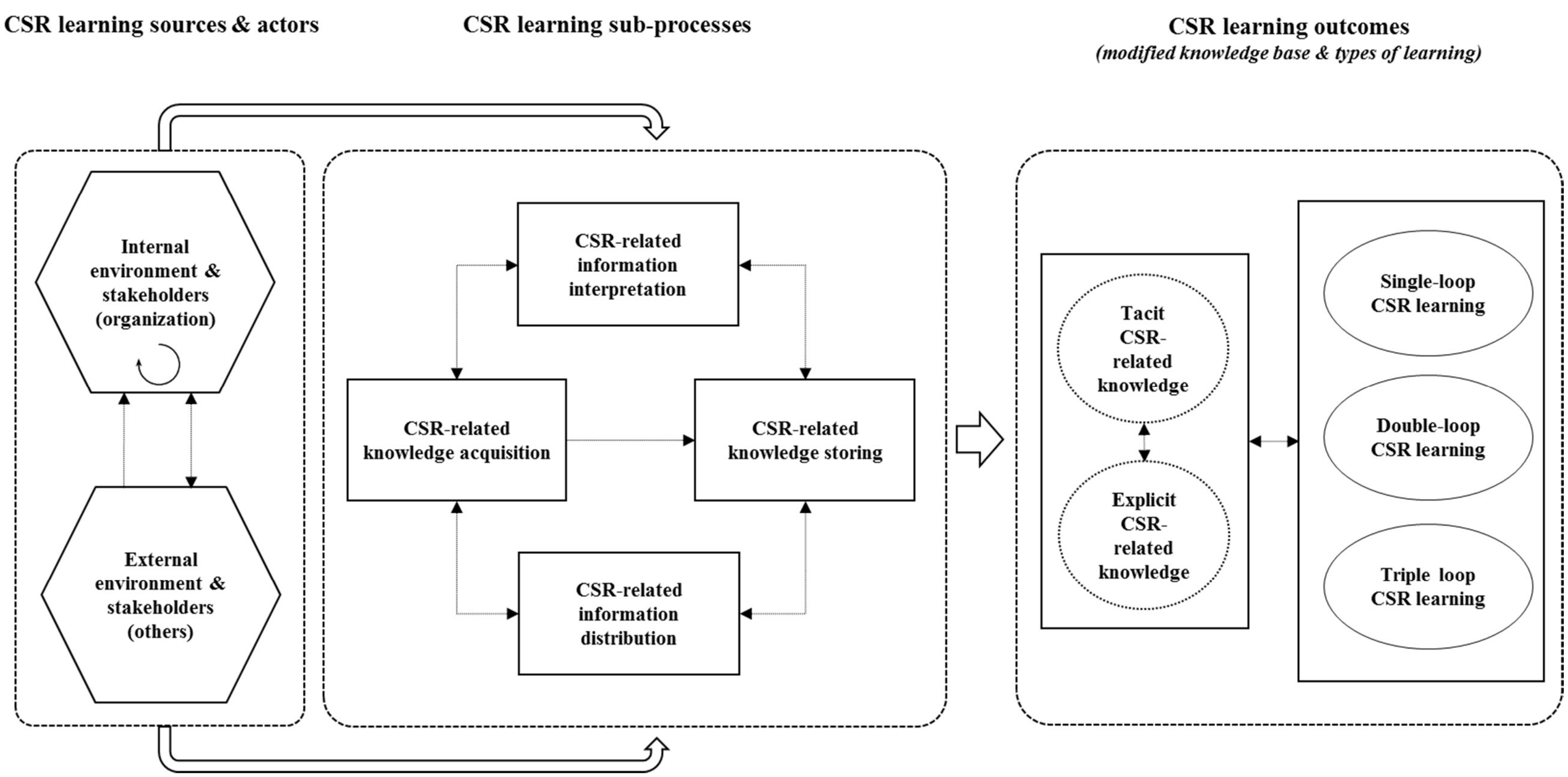
To achieve an integrative view of the literature at the crossroads of CSR and OL fields of research, a structured three-stage process was adopted to select the articles included in the review. In the first phase, a keyword search using the search engines *ABI/Inform Global*, *Business Source Complete* and *Web of Science* was employed to generate a list of relevant contributions in core organization studies and management outlets and specialty journals in CSR-related research (see Short 2009). Because of the renewed or growing interest in both the CSR and OL fields since the early 1990's (Carroll 1999; Bapuji and Crossan 2004), we established 1990 as the starting year for our research period. Search terms (to be found in keywords, abstracts, or titles of articles) directly associated to CSR and learning were selected to ensure comprehensiveness and focus on OL processes underlying CSR development. Together they generated more than 570 hits, after eliminating doubles.

In the second phase, standards for inclusion and exclusion were applied. First, in order to maintain the quality of articles included in our study, we excluded all papers published in journals with a 5-year impact factor lower than 1 in the 2014 *Thomson Reuters Journal Citation Reports* or with a 1-year impact factor lower than 1 when no 5-year impact factor was available. Second, remaining articles were then assessed. To be selected, articles had to be related to a significant extent to at least one of Huber's (1991) four constructs of OL.

Articles on learning exclusively at the level of individuals were excluded, as were book reviews. Furthermore, articles focusing on very specific concerns in peculiar contexts were not retained. Also, for the sake of coherence in our argumentation and given the paucity of literature on CSR-OL in an SME context, we chose to remove the few articles specifically addressing the particular case of SMEs. Doing so enabled us to maintain a consistent focus on large organizations. Large organizations are defined as organisations employing 250 and more staff, and with a turnover of more than 50 milion euros. In comparison, SMEs are defined as organizations that are employing less than 250 staff with a turnover less or equal to 50 milions euros (Commission of the European Communities, 2016). The selection process was collaborative, with discussions about articles that were deemed as not fully meeting all criteria (Combs et al. 2010). Conceptual efforts and empirical studies across all sectors were considered for inclusion, to incorporate both established findings but also emergent theorizing. Based on these criteria, 74 papers were retained.

In the third phase of the review, to ensure the comprehensiveness of our review, we first deployed a snowball approach to trace references from articles already included in the set. Second, we returned to the databases with additional search terms identified through preliminary analysis of pre-selected articles. Third, we used all previously mobilized search

Figure 2.1: Delineating organizational learning for CSR development



terms in *Google Scholar*, thereby identifying articles published online before print. From these additional searches, we included articles that respected criteria that we applied in our initial selection process. In addition, after discussion among the authors, we (re)included in our study 6 articles that offered particularly relevant analysis and were published in journals with lower impact factors.

As a result, 91 articles have been selected for this review. Table 2.1 shows how selected articles are distributed over time, highlighting that attention to OL in the context of CSR has been significantly growing over the years. Table 2.2 inventories all journals that have published two or more selected articles. These journals are mostly specialty journals in the fields of business and society and corporate social and environmental performance. However, this overview also indicates that more generalist journals have begun to take up the research topic.

Table 2.1: Distributions of articles over time intervals

Years	Number of articles
1990-1994	0
1995-1999	10
2000-2004	22
2005-2009	31
2010-*…	28
Total	**91**

*Until December 2015, including advanced online, before print publications.

Table 2.2: Breakdown of articles by journal

Journal	Number of articles
Academy of Management Learning and Education	2
Academy of Management Review	3
Accounting, Auditing & Accountability Journal	2
Business & Society	4
Business Ethics Quarterly	3
Business Ethics: A European Review	7
Business Strategy and the Environment	17
Corporate Social Responsibility and Environmental Management (formerly *Eco-Management and Auditing*)	3
Journal of Business Ethics	14
Journal of Business Research	3
Journal of Cleaner Production	2
Journal of Environmental Planning and Management	2
Journal of Management Studies	2
Management Learning	2
Organization & Environment	2
Organization Science	2
Organization Studies	2
Organizational dynamics	3
Strategic Management Journal	3
Others*	14

*Journals with only one article on organizational learning for CSR development: *Academy of Management Journal, British Journal of Management, Corporate Environmental Strategy, Harvard Business Review, International Business Review, Journal of Environmental Policy and Planning, Journal of General Management, Journal of International Business Studies, Journal of Knowledge Management, Journal of Organizational Change Management, Journal of the Academy of Marketing Science; Journal of World Business, Management Decision, Organizational Behavior and Human Decision Processes*

To organize our analysis we rely on a two-dimensional structuring framework where the vertical axis relates to the four OL processes defined by Huber (1991) and describing *what must be done for OL to occur*. We consider Huber's conceptualization as especially relevant as a structural dimension of our conceptual endeavor for three central reasons. First, as previously pointed out, the comprehensiveness of Huber's widely cited and still intensely mobilized conceptualization in various organization-related research fields constitutes a robust basis for approaching CSR-OL. It allows one to capture issues faced by firms throughout the development of their CSR initiatives. Second, the processes of OL it highlights, though intrinsically interconnected and sometimes partly overlapping, can be studied independently and allow us to delineate key aspects of the role of OL in CSR development. Third, Huber's taxonomy of OL processes, which forms our primary (vertical) dimension, could be extended with a second dimension also derived from Huber's work. Existing literature on CSR development evoked in the previous section and inductive theorizing on the nature of CSR-OL directed our attention to Huber's (1991) simple and intuitive formulation of the sources of knowledge as being either internal or external. These sources of knowledge form the basis of the three relational aspects of CSR-OL that shape our horizontal axis. Specifically, besides the learning processes that take their source inside the organization – that is learning *from within* – we argue that firms engaged in CSR development typically must also learn from their external environment by engaging in learning processes associated with existing information and knowledge located in the external environment – that is, learning *from others* – and by actively engaging and working with the stakeholders that compose this environment – that is, learning *with others* (see also Ahrne 1994). This relational axis thus characterizes, in essence, *who is taking part in the learning and where relevant information and knowledge is located.*

2.4 A MULTI-PERSPECTIVE FRAMEWORK FOR CONCEPTUALIZING OL PROCESSES IN CSR DEVELOPMENT

Our framework allows us to present a macro view of the way existing research at the crossroads of CSR and OL contributes to answer the question pertaining to *how OL and its processes influence and contribute to foster CSR development*. In this section, we thus describe one by one the four main OL processes and conceptually frame within them the specific processual activities associated with each of the three relational perspectives based on what existing literature advances to date. Table 2.3 summarizes our conceptual effort[2].

2.4.1 CSR-related knowledge acquisition processes

Drivers of CSR-related learning appear to be internal and external. An internal factor such as top management commitment to CSR can be a prime mover in prompting the firm to engage in CSR-related learning (Banerjee 1998; Haugh and Talwar 2010). External influence factors such as stakeholder demands and sustained societal pressure also push firms to develop and implement internal CSR-related learning actions (e.g. Ransom and Lober 1999; Zadek 2004). Below we argue that firms acquire CSR knowledge in one of three ways: by (1) developing CSR-actions in-house ('autodidactism'), by (2) importing knowledge from the external environment via search and collection systems ('knowledge infusion'), or (3) by working with external constituents ('network learning').

Autodidactism. Autodidactism, acquiring CSR-related knowledge within the organization, is shown by scholars as typically following an evolutionary path. Knowledge is initially obtained based on existing insights from previous organizational experience, and is then further gained once a firm begins implementing CSR initiatives (e.g. Berthoin Antal and Sobczak 2004; Siltaoja 2014). Indeed, Halme (2002) emphasizes that firms must engage first- hand in CSR-related activities of their own making in order to test and refine ideas in practice if they want to ground CSR principles in their organization's values and beliefs. Literature suggests in this context that firms often refine their past strategies and practices that have been legitimated by their perceived success, in order to address current CSR-related issues (Madsen 2009; Schwartz 2009). In this sense, Blomquist and Sandström (2004) argue that firms act through automorphism by re-using previous behaviors to organize and structure their CSR initiatives.

Activities and processes through which organizational members become active in CSR development appear especially important in an OL perspective. In this view, scholars (Moberg 2000; Brown, et al. 2005) suggest that organizational members learn, understand and reproduce expected CSR-related behaviors by observing others, especially leaders. More generally, as CSR development is multidisciplinary, employees in all functions need to be trained in order to continuously improve the learning capacity of the organization and its ability to address CSR challenges (e.g., Camps and Majocchi 2010; Haugh and Talwar 2010). Consider just one example: corporate codes of conduct. The process of developing a corporate code of conduct can very much be a learning activity and is often a very inward-looking experience for those involved. Organizational members must critically examine their organization's practices, come to understand their organization's culture, and formulate directives that are unique to their organization's circumstances. It is not surprising, then, that – like when engaging in the implementation of CSR-related management or reporting systems (e.g., AA1000, GRI's guidelines) – engaging in the process has been suggested to influence a firm's CSR performance as much as the final code does (Schaefer and Harvey 2000; Burström von Malmborg 2002; Gond and Herrbach 2006).

Knowledge infusion. CSR-related knowledge may also be obtained from external stakeholders. We call this process 'knowledge infusion'. Scholars show that firms can first obtain additional knowledge through vicarious learning where organizations acquire knowledge by imitating and following practices of similar others – often their competitors – that seem more successful and legitimate in terms of CSR (Rothenberg 2003; Schwartz 2009). Knowledge acquisition through such mimetic isomorphism (see DiMaggio and Powell 1991) often occurs, for example, after certain corporate practices become loudly contested by stakeholders. Neale (1997: 97), in his analysis of Shell's attempted deep sea disposal of the Brent Spar oil storage that triggered strong opposition from coalescing stakeholders, states that such events can lead

Table 2.3: A multi-perspective framework for conceptualizing OL processes in CSR development

<table>
<tr><th></th><th></th><th colspan="3">RELATIONAL PERSPECTIVE</th></tr>
<tr><th></th><th></th><th>Learning CSR from within</th><th>Learning CSR from others</th><th>Learning CSR with others</th></tr>
<tr><td rowspan="2">ORGANIZATIONAL LEARNING PROCESSES</td><td>CSR-related knowledge acquisition</td><td>Autodidactism

Main learning drivers and sub-processes:
- Experiencing CSR initiatives
- First-hand involvement and employees’ training
- Role modelling
- Automorphism

Representative works:
See e.g., Banerjee 1998; Berthoin Antal and Sobczak 2004; Blackman et al. 2013; Blomquist and Sanström 2004; Brown et al. 2005; Buller and McEvoy 1999; Burström von Malmborg 2002; Camps and Majocchi 2010; Cramer 2005; Cramer and Loeber 2004; Eweje and Wu 2010; Gond and Herrbach 2006; Halme 2002; Haugh and Talwar 2010; Heslin and Ochoa 2008; Kennelly et al. 1999; Madsen 2009; Mena and Chabowski 2015; Mitchell et al. 2012; Moberg 2000; Molnar and Mulvihil 2003; Müller and Siebenhüner 2007; Neale 1997; Oelze et al. 2014; Petts et al. 1998; Ransom and Lober 1999; Roome and Wijen 2005; Rothenberg 2003; Roy and Thérin 2008; Russo 2009; Schaefer and Harvey 1998, 2000; Schwartz 2009; Sharma 2009; Sharma and Vredenburg 1998; Shrivastava and Hart 1995; Siebenhüner and Arnold 2007; Siltaoja 2014; Zadek 2004.</td><td>Knowledge infusion

Main learning drivers and sub-processes:
- Mimetic isomorphism
- Searching and noticing, vicarious learning
- Considering external stakeholder social criticism

Representatives works:
See e.g., Arya and Salk 2006; Bansal 2005; Berthoin Antal and Sobczak 2004; Burström von Malmborg 2002; De Marchi and Grandinetti 2013; Déniz-Déniz and Zárraga-Oberty 2004;Eweje and Wu 2010; Gond and Herrbach 2006; Haugh and Talwar 2010; Jennings and Zandbergen 1995; Kolk and Pinkse 2008; Madsen 2009; Mena and Chabowski 2015; Neale 1997; Oelze et al. 2014; Plaza-Ú’beda et al. 2010; Rothenberg 2003; Roy and Thérin 2008; Russo 2009; Schaefer and Harvey 2000; Schrempf-Stirling and Palazzo 2013; Schwartz 2009; Sharma 2009; Spitzeck 2009; Siltaoja 2014; Zadek 2004.</td><td>Network learning

Main learning drivers and sub-processes:
- Partnering and collaborating
- Multistakeholder networking
- CSR expert consulting

Representative works:
See e.g., Barroso-Méndez et al. 2013; Benn and Martin 2010; Berthoin Antal and Sobczak 2004; Boons and Berends 2001; Bradbury-Huang 2010; Buller and McEvoy 1999; Burchell and Cook 2008; Calton and Payne 2003; Clarke and Roome 1999; Cramer 2005; Cramer and Loeber 2004; Di Domenico et al. 2009; Girard and Sobczak 2012; Hahn and Gold 2014; Haugh and Talwar 2010; Heugens 2003; Heugens et al. 2002; Jamali and Keshishian 2009; London 2012; Mena and Chabowski 2015; Molnar and Mulvihil 2003; Murphy et al. 2012; Oelze et al. 2014; Roome and Wijen 2005; Roy and Thérin 2008; Ryan et al. 2012; Schaefer and Harvey 2000; Sharma and Henriques 2005; Siltaoja 2014; Spitzeck 2009; Van Huijstee and Glasbergen 2008; Yuthas et al. 2004; Wadham and Warren 2013.</td></tr>
<tr><td>CSR-related information distribution</td><td>Internal circulation

Main learning drivers and sub-processes:
- Relying on traditional and specific physical and IT communication tools
- Developing HR initiatives
- Individual/group championing
- Using codes of conduct and dedicated management systems</td><td>External diffusion

Main learning drivers and sub-processes:
- Relying on traditional and specific physical and IT communication tools
- Addressing and listening to external stakeholders (e.g. media and NGOs)</td><td>Information exchange

Main learning drivers and sub-processes:
- Relying on specific physical and IT communication tools
- Sharing experience and information through dedicated platform and dialogic processes</td></tr>
</table>

	Representative works: See e.g., Barin Cruz and Pedrozo 2009; Barin Cruz and Boehe 2010; Berthoin Antal and Sobczak 2004, 2014; Buller and McEvoy 1999; Burström von Malmborg 2002; Cramer 2005; Haugh and Talwar 2010; Lam 2009; Maon et al. 2009; Mena and Chabowski 2015; Nicolopoulou, 2011; Pinkse et al. 2010; Rothenberg 2003; Russo 2009; Schaefer and Harvey 2000; Zwetsloot 2003.	*Representative works:* See e.g., Berthoin Antal and Sobczak 2004, 2014; Buller and McEvoy 1999; Haugh and Talwar 2010; Jamali and Keshishian 2009.	*Representative works:* See e.g., Bebbington et al. 2007; Benn et al. 2013; Berthoin Antal and Sobczak 2004, 2014; Boons and Berends 2001; Börjeson et al. 2015; Burchell and Cook 2008; Calton and Payne 2003; Cramer 2005; Korschun and Du 2013; Payne and Calton 2004; Ryan et al. 2012.
CSR-related information interpretation	**Internally-led organizational sensemaking** *Main learning drivers and sub-processes*: - Construing internal social criticism - Pragmatic, procedural, policy-oriented and values-driven sensemaking processes *Representative works:* See e.g., Basu and Palazzo 2008; Blomquist and Sanström 2004; Cramer 2005; Cramer et al. 2004; Cramer et al. 2006; Cramer et al. 2004 ; Hahn et al. 2014; Mena and Chabowski 2015; Pater and Van Lierop 2006; Richter and Arndt 2015; Sonenshein 2005, 2009; van der Heijden et al 2010; Zietsma et al. 2002; Zollo et al. 2013.	**Externally-led organizational sensemaking** *Main learning drivers and sub-processes:* - Construing external social criticism - Pragmatic, procedural, policy-oriented and values-driven sensemaking processes - External organizational sensegiving processes *Representative works:* See e.g., Basu and Palazzo 2008; Cramer et al. 2006; Jennings and Zandbergen 1995; Morsing and Schultz 2006; Pater and Van Lierop 2006; Richter and Arndt 2015; Sharma 2000; Sonenshein 2005; Spitzeck 2009; Zietsma et al. 2002.	**Jointly-led multi-stakeholder sensemaking** *Main learning drivers and sub-processes:* - Dialogical sensemaking and sensegiving processes - Collective construing and shared mindset development *Representative works:* See e.g., Benn et al. 2013; Buller and McEvoy 1999; Calton and Payne 2003; Cramer 2005; London 2012; Morsing and Schultz 2006; Pater and Van Lierop 2006; Zietsma et al. 2002.
CSR-related knowledge storing	**Integrative encoding** *Main learning drivers and sub-processes:* - Disaster and crisis-related experience stowing - Embodiment in formal organizational structures and operational procedures - Embodiment in informal structure such as symbolic means, myths, stories, minds of its members *Representative works:* See e.g., Déniz-Déniz and Zárraga-Oberty 2004; Madsen 2009; Mena and Chabowski 2015; Neale 1997.		

to ‘a massive learning experience, not just for the firm concerned but for business in general’. In short, many researchers have suggested that inter-organizational isomorphism significantly influences the rate at which CSR practices are diffused among firms (e.g. Bansal 2005; Sharma 2009).

Scholars further suggest that, next to other corporate actors, external stakeholders such as suppliers, universities or trade associations constitute important sources of knowledge acquired through proactively searching and noticing (e.g. Plaza-Úbeda et al. 2010; Siltaoja 2014). Proactively searching the environment for relevant CSR-related knowledge is perceived by middle managers as the most time-efficient method of obtaining such knowledge (Schaefer and Harvey 2000). In addition, scholars highlight that the development of international standards, CSR guidelines and codes (e.g., UN Global Compact, ISO 26000 norm, OECD Guidelines for Multinational Enterprises) similarly represent key sources of information and knowledge for firms (e.g., Gond and Herrbach 2006; Oelze et al. 2014). Even when they are not fully adopted or respected by firms, they provide definitions, valuable good practices, and implementation advice (Arya and Salk 2006). Berthoin Antal and Sobczak (2004) recommend that firms should use a combination of such international standards, guidelines and codes – which can be considered forms of ‘soft-law mechanisms’ (De Schutter 2008; Vogel 2010;) that help to orient firms’ behaviors – to facilitate learning and encourage the adaptation of firms’ initiatives through self-disciplining approaches.

Finally, even though scholars seem to have somewhat overlooked the phenomenon, relevant insights can also be acquired by firms, sometimes unwillingly, from their critics – for instance, local governments or activist NGOs (e.g. Bansal 2005; Schrempf-Stirling and Palazzo 2013). Such criticism can easily be obtained by firms by scanning the medias, for instance (Spitzeck 2009). Thus a firm can acquire relevant information and knowledge from its stakeholder network without necessarily engaging with it. For instance, Greenpeace exposed to the public the massive use of toxic chemicals in Inditex's Zara (fast-fashion brands) production processes and engaged in a public denunciation campaign, which led the firm to assess this information and engage in additional information collection and knowledge generation (see Greenpeace International 2012).

Network learning. Given the complexity, novelty and changing nature of CSR issues, relevant knowledge is sometimes difficult to identify and acquire by firms alone. However, many CSR issues relate simultaneously to various members of the value chain of a firm and to other external stakeholders. As a result firms often aim to gain critical knowledge by actively engaging with some of these external stakeholders (e.g., Payne and Calton 2004; Girard and Sobczak 2012). In fact, interacting with stakeholders that are committed to CSR development or demonstrate relevant expertise can significantly orient or reinforce the organization's members' propensity and ability to address CSR issues. Such interactional processes can help set the stage for OL to occur, but more importantly may lead to joint actions that lie at the heart of CSR development through collaborations, and through multi-stakeholder networking (Roome and Wijen 2005; Van Huijstee and Glasbergen 2008; Bradbury-Huang 2010).

When partnering or entering into formal collaborations, the firm and stakeholders involved (e.g., NGOs) commonly hope to collectively tackle CSR challenges that are hard to face alone, especially when the firm lacks adequate knowledge (Burchell and Cook 2008; Wadham and Warren 2013). While some scholars have found limited evidence of effective learning in the context of company-initiated partnerships (Jamali and Keshishian 2009), studies suggest that through partnerships and alliances with stakeholders, organizations are able to create space for learning to occur and typically do acquire relevant CSR-related knowledge (e.g., Di Domenico et al. 2009; Benn and Martin 2010; Murphy et al. 2012).

In multi-stakeholder dedicated CSR networks (e.g., a trade association network) an important amount of inter-firm support appears to occur as firms share lessons, encourage others to develop their own internal capacity to pursue CSR practices, and offer initial assistance in order to compare and share experiences (e.g. Molnar and Mulvihill 2003; London 2012). Additionally, firms find diverse learning opportunities and characteristically gain access to tacit CSR-related knowledge (Boons and Berends 2001). In particular, Roome and Wijen (2005) show that in networks relevant knowledge is best acquired by firms when different types of members are brought together, because a diversity of viewpoints can lead to a broader understanding of an issue and its implications for firms and their activities. In this sense, CSR-related networks have been found to be indispensable vehicles for gaining access to relevant knowledge (e.g. Clarke and Roome 1999; Calton and Payne 2003; Heugens 2003).

Finally, next to networks of various actors, scholars show that firms also acquire CSR-related knowledge by engaging with or hiring CSR-related specialists and consultants who represent primary sources of expertise and are important agents of learning (e.g. Schaefer and Harvey 2000; Russo 2009).

2.4.2 CSR-related information distribution processes

Compared to knowledge acquisition, CSR-related information distribution has received less scholarly attention to date. According to Buller and McEvoy (1999), though, the dissemination of pertinent information in the firm is an important task that needs to be clear and consistent in order to create and sustain a shared CSR mindset. Rich information flows and exchanges within the organization, with and to stakeholders indeed help managers make informed decisions and drive CSR practices. In the next three subsections we discuss CSR-related information distribution: (1) within the organization (internal circulation), (2) from the external environment to the organization (external diffusion), and (3) between the organization and its stakeholders (information exchange).

Internal circulation. Persons and teams in charge of CSR issues at firms, through their role as change agents, are particularly important for CSR-related information distribution and knowledge creation within the firm (e.g., Rothenberg 2003; Russo 2009). Besides the importance of such individuals and groups championing CSR, various tools may also foster the constructive dissemination of information within the organization. Traditional corporate communication tools such as annual reports and internal brochures still provide effective avenues for firms to share information internally (Haugh and Talwar 2010). They are increasingly complemented by CSR-specific reports, memos, and bulletins, and by word-of-mouth announcements and stories (Barin Cruz and Pedrozo 2009). In addition, intranets and social media are now considered as central to distributing CSR-related information and fostering knowledge generation. Those new communication technologies indeed help organizational members receive rapid feedback, maintain on-going discussions of CSR issues in the organization, and create room for learning (e.g. Haugh and Talwar 2010; Berthoin Antal and Sobczak 2014).

The implementation and the use of corporate codes of conduct and CSR-related management systems are also argued to be critical tools for making information circulate within the firm and encourage OL (Zwetsloot 2003). Burström von Malmborg (2002) suggests for example that the reflective and innovative use of environmental management systems increases communicative action – that is, joint processes in which the participants shape and share information in order to reach reciprocal understanding and consensus. He shows that working with such systems provides constructive informational, structural and procedural platforms for enhanced communication.

The constructive sharing of CSR-related information and experience among organizational members and units nevertheless often remains difficult (Schaefer and Harvey 2000) and protocols must therefore be developed in order to overcome this barrier for learning. These concerns appear to become even more significant for MNCs where information exchanges at local and global levels are stressed as key challenges (e.g., Cruz and Boehe 2010; Pinkse et al. 2010).

External diffusion. Aside from distributing CSR-related information through the firms' internal circulation system, some CSR-related information and developing knowledge – if too complex to manage alone – may be transmitted to its stakeholder network. For this purpose, both the criticism of and the response to certain external stakeholders, particularly NGOs and the media, who are seen as powerful agents of CSR (Jamali and Keshishian 2009) may be diffused through the organization's networks. The Worldwide Web and, again, social media are viewed as increasingly critical means by which firms can communicate and transfer relevant information to external stakeholders and networks (e.g. Berthoin Antal and Sobczak 2004; Haugh and Talwar 2010).

Information exchange. Scholars have given limited attention to the process of CSR-related information and knowledge sharing when various actors come together. However, they show that it is by exchanging experiences that firms and their stakeholders can learn from each other (e.g., Payne and Calton 2004; Bebbington et al. 2007; Burchell and Cook 2008). Engaging in such dialogue helps the participants share information and knowledge – including tacit knowledge (Boons and Berends 2001) – and build a common understanding of what is achievable and how it can be achieved. In a network perspective, the sharing of information and resources is thus not only important for facilitating effective learning of existing and emerging knowledge, but also a key condition for the generation of new, co-created knowledge (Ryan et al. 2012). Cramer (2005) nevertheless highlights that the transfer of information related to changes to procedures and practices (e.g., information related more to the technical means by which CSR may be implemented) is easier than the transfer of more fundamental principles and drivers underlying CSR development.

In a more general perspective, online interactive CSR-focused platforms that have the capacity to link diverse stakeholder groups have been presented as relevant providers of learning space where multiple actors can interact and share information (e.g., Berthoin Antal and Sobczak 2014; Korschun and Du 2013).

2.4.3 CSR-related information interpretation

A constructive body of research has emerged in the last years around the process through which CSR-related information is given meaning in organizational and – to a more limited extent – inter-organizational settings. In particular, CSR scholars have increasingly shown in recent years interest in processes of sensemaking by which meaning is ascribed to CSR-related issues and cognitive maps of the environment are developed. Such sensemaking processes are characteristically triggered by the uncertainty and ambiguity that is often surrounding CSR-related issues. Scholars show that organizational members therefore engage in searching for meaning and gradually develop a collective frame of reference by sharing meaning and experience with each other (e.g. Zietsma et al. 2002; Cramer et al. 2006; Hahn et al. 2014).

Internally-led organizational sensemaking. When individuals, teams or organizations engage in making sense and interpreting uncertain and ambiguous CSR-related situations and information, existing cognitive maps are reviewed and new ones can be built (e.g. Zietsma et al. 2002; Basu and Palazzo 2008; Richter and Arndt 2015). Cramer et al. (2006) present various sensemaking approaches that may be employed to interpret CSR-related information within the firm: pragmatic sensemaking in which managerial change agents concentrate on translating principles into clear and tangible goals, procedural sensemaking that relates to attempts at implementing CSR principles in quality and management systems, policy-oriented sensemaking that concerns the anchoring of CSR aspects in corporate policies, and values-driven sensemaking that relates to the development of the firm's own interpretation of CSR. Sonenshein (2005) further argues that organizational practices are frequently brought into question by organizational members discussing their shared understanding of the firm's purpose and nature. Internal social criticism of this nature helps organizations, through internal conversations, to define their moral standards, integrate understanding, and – by extension – ascribe meaning to CSR-related information and practices. In addition, it is argued that the capacity of employees to make sense of the firm's past and present CSR-related achievements is particularly important, as learning from successful processes as well as struggles is equally important to drive CSR development (Van der Heijden et al. 2010).

Externally-led organizational sensemaking. Sensemaking of CSR-related information and integration of knowledge generated externally can be divided into two types: (1) making sense of voluntarily collected CSR-related information developed by others and (2) making sense of imposed information developed by others. Regarding the first type, no specific body of literature explicitly addresses questions linked to the interpretation of CSR-related information acquired from others as – we argue – it tends to be confounded with the interpretation and sensemaking processes that occur internally (discussed in the previous subsection) or collaboratively (discussed in the succeeding subsection). Similarities and differences between sensemaking of internally and externally developed CSR-related insights nevertheless might be further investigated in order to refine our understanding of these processes.

The point is that managers are commonly pressured with stakeholder criticism, which constitutes attempts by those stakeholders to influence the policies and behaviors of organizations. This criticism may be ambiguous or conflicting but somehow the organization needs to make sense of it (e.g. Sharma 2000; Zietsma et al. 2002). Accordingly, once those inside an organization have acquired CSR-related information generated externally, they need to initiate a sensemaking process in order to try to understand the stakeholder's viewpoint (e.g. Pater and Van Lierop 2006; Richter and Arndt 2015). Additionally, firms may go through what amounts to a type of external sensegiving when they focus on stakeholder perception of the firm's activities, and try to communicate to their external environment their achievement in terms of CSR (Cramer et al. 2006; Morsing and Schultz 2006).

Jointly-led multi-stakeholder sensemaking. Work on collective sensemaking in a CSR context has been limited. Nevertheless, some research efforts do highlight the importance of such collaborative interpretation processes. CSR-related organizational sensemaking is a continuous process where CSR meaning and identity is progressively developed (Cramer 2005). That is, CSR is an evolving target, varying with varying stakeholder expectations. Morsing and Schultz (2006) therefore argue that engagement with external stakeholders in collective interpretation around potentially complex CSR-related issues is strongly needed. Through dialogue and collective interpretive processes, the firm and its stakeholders – who potentially interpret CSR-related information and ideas in very different ways – can potentially develop the ability to communally understand, interpret and shape the CSR reality of the firm (e.g. Zietsma et al. 2002; Benn et al. 2013).

Moreover, developing stakeholder-inclusive sensemaking processes enable a firm to leverage new learning capabilities and abilities to cope with messy problems (Calton and Payne 2003; London 2012). Buller and McEvoy (1999: 334) contend that such capabilities are best developed when there is a shared mindset among a firm's management and its stakeholders that is often generated by formulating joint explanations of a situation, co-authoring reports, and expressing shared opinions to the public and the media (see also Pater and Van Lierop 2006).

2.4.4 CSR-related knowledge storing process

The means by which CSR-related knowledge is stored in firms for future use has not been substantially addressed in extant research, and at that, only implicitly. In addition, according to the literature, the storing of CSR-related knowledge developed with stakeholders or by stakeholders does not appear to be considered as different from the storing of knowledge developed internally. No clear difference is thus made by scholars between the three relational perspectives – learning without others, learning from others, and learning with others – and thus CSR-related knowledge storing actions can be best understood, at least as they are approached in extant literature, through the lens of an *integrative encoding* process.

Among the authors that have addressed the issue of CSR-related organizational memory, Madsen (2009) stresses that a firm's prior struggles and difficulties – including relational, stakeholder-related ones – with respect to CSR development can help its members to learn to prevent future troubles. After a social or environmental incident, firms that directly experienced it but also those active in the same or related industries typically collect new information, adjust newly acquired knowledge to mental models prevalent among organizational members, and encode them in the organization (i.e., knowledge is embodied in standard operating procedures, in physical and organizational structures, in the minds of its members, etc.) in order to address CSR performance limitations and also reduce the likelihood of future difficult episodes (Neale 1997; Madsen 2009). Déniz-Déniz and Zárraga-Oberty (2004) further mention that a firm's knowledge of key stakeholders and their expectations needs to be conserved in order for the firm to be able to meet emerging critical demands coming from its environment and to respond adequately to stakeholder concerns (see also Mena and Chabowski 2015).

2.4.5 Outcomes

Scholars show that firms' attempts to develop CSR-related knowledge and engage in OL processes lead to different types of learning. Single-loop learning typically occurs when CSR development is based on existing strengths and previous initiatives (Schaefer and Harvey 1998), when CSR issues are treated as just another issue in the organization (Blomquist and Sandström 2004), and when the company is simply conforming to CSR-related standards prevailing in a given environment (Barin Cruz and Pedrozo 2009). In other words, single-loop learning results merely in changes to procedures and practices. In contrast, when CSR issues are not treated like other business issues, but rather involve 'a critical review of a company's fundamental values, policy principles and operational procedures' (Cramer and Loeber 2004: 6), double-loop learning is taking place (Halme 2002; Molnar and Mulvihill 2003). For example, when a company ultimately rejects the notion of pollution control and instead focuses on pollution prevention, double-loop learning has occurred (Banerjee 1998).

These single-loop learning and double-loop learning processes are highlighted as complementary (e.g. Halme 2002; Mitchell et al. 2012). Single-loop learning mostly produces transactional outcomes, such as enhanced resource acquisition. Double-loop learning occurs as internal or external stakeholders engage in questioning the company's way of thinking and acting, which contributes to generating transformational outcomes – changes in the ways the members think, modes in which they act, or both (Cramer and Loeber 2004; Arya and Salk 2006).

Zadek (2004) further suggests that triple-loop learning occurs when the company actually integrates CSR principles into its core business and decision making processes with the aim of promoting collective action and broad industry participation (see also Nielsen and

Bartunek 1996). It is at this point that the company has learned how to learn and has learned to learn together (Berthoin Antal and Sobczak 2004; Yuthas et al. 2004; Rome and Wijen 2005).

2.5 DISCUSSION

Our synthesis effort calls for prescriptive considerations with respect to the development of future research avenues and the use and potential refinement of the integrative framework we have developed.

2.5.1 Prescriptions for researching OL sub-processes underlying CSR development

Our conceptual framework suggests that in the last two decades scholars have focused more on CSR-related knowledge acquisition processes and have somewhat left aside – to a varying extent – CSR-related knowledge distribution, interpretation, and storing processes. Research around these four constructs is significantly imbalanced, but even within the construct most thoroughly investigated – knowledge acquisition – we believe that work needs to be done.

Deepening the understanding of CSR-related knowledge acquisition processes. The process of CSR-related knowledge acquisition has clearly been deemed important by scholars based on extant research. Additional research around these processes appears to be nevertheless still needed and empirical work, in particular, remains somewhat limited.

First, studies are needed to examine CSR-related initiatives that facilitate learning without others and how successful those initiatives are in getting employees to actively develop CSR. For example, only a few studies (e.g., Neale 1997; Madsen 2009) have attempted to analyze ways in which a firm learns when it is implicated in business practices that are contested and perceived as irresponsible by its stakeholders. According to these studies, the experience gained by the firm helps to prevent future accusations of ethical impropriety, but no work to date provides detail on exactly how this learning occurs and what kind of knowledge is actually acquired. Existing studies have also been completed showing how firms acquire relevant knowledge indirectly by observing other firms managing their perceived ethical misconducts and CSR failures, or coping with long-term trends (e.g., climate change issue). Such experiences have become teaching cases that have been used as learning tools for other firms (e.g., Kolk and Pinkse 2008; Madsen 2009), but it still remains unclear whether this learning from the mistakes of others constitutes a significant amount of the CSR-knowledge that firms acquire.

Second, learning from others has been emphasized by scholars as playing a central role in CSR-related knowledge acquisition processes. As the literature has noted, the lack of internal capabilities, knowledge and skills needed to deal with CSR issues (e.g., complexity of supply chain management processes or CSR reporting schemes) often pushes firms to imitate the CSR practices developed by others. Nevertheless, imitating other firms' CSR practices can lead to disappointing results when ineffective practices become widespread (Haugh and Talwar 2010) and may ultimately limit the diversity and innovativeness of CSR-related initiatives (Bansal 2005; Heslin and Ochoa 2008). Studying the impact and consequences of such OL patterns therefore appears to be critical if ever-improving practices are to become the norm. In addition, self-proclaimed CSR experts, with more accessible knowledge, emerge with ever increasing frequency in firms' environments. Many firms are accessing this knowledge (Russo 2009; Sharma 2009), but the ultimate relevance of it, and how exactly firms use it to develop initiatives has never really been studied.

Third, when firms need to implement CSR solutions, the literature commonly promotes partnering, for instance with NGOs. Partnerships with other organizations are viewed as win-win processes. However, Jamali and Keshishian (2009) recently offered contradictory findings about learning through partnerships. According to them, for actual learning to occur, the two partners need to view the relationship as an opportunity, identify common goals and expectations, and build bridges for learning together. It seems, then, that a better understanding of best practices for managing such collaborative processes could be gained through further empirical research.

Expanding the understanding of CSR-related information distribution processes. CSR-related information distribution has been rather poorly investigated to date and much remains to be done to expand the understanding of how CSR-related information is disseminated within the firm, from its environment to the firm, and between the firm and its stakeholders.

Specifically, further work needs to be done to classify the CSR-specific tools (e.g., CSR-specific reports, bulletins, etc.) for internal circulation, external diffusion and dynamic exchange, and to explore differences and interdependency between the identified tools. Cramer (2005) found that transferring CSR information from a network into a firm is problematic. The quality and the type of information or potential knowledge that is transferred will depend on the extent to which the concept is an integral part of the culture. Further research, which measures the degree of CSR integration in the firms' culture in relation to CSR information and knowledge transference, will need to be undertaken.

Furthermore, recent studies have heightened the need for employees to be empowered with information about the impact of their firm on the environment and society. The availability of such information to employees could potentially solve many such problems (Cramer et al. 2004; Sharma 2009). However, so far there has been little empirical research on the role of employees in the process of CSR development. Similarly, the way employees exchange knowledge is a critical aspect that should be further investigated (see Zwetsloot 2003).

Empirically approaching CSR-related information interpretation processes. CSR-related information interpretation has mainly been studied through the lens of organizational sensemaking. Most research efforts here nevertheless remain conceptual endeavors or single case studies that fragmentarily approach interpretive processes (e.g., Sonenshein 2009; Hahn et al. 2014; Richter and Arndt 2015). Additional empirical research is therefore needed to generate a more comprehensive understanding of how people in organizations make sense of and give sense to CSR. In addition, still mostly missing are studies explicitly focusing on how collective sensemaking – that which involves a firm and its stakeholders – conditions CSR development. The importance of these processes has been underlined (e.g., Calton and Payne 2003; Pater and Van Lierop 2006) but their development remains in infancy.

Addressing CSR-related knowledge storing processes. Finally, studies on CSR-related knowledge storing processes remain largely unaddressed. This construct is therefore found to be much in need of systematic investigation in order to understand the type of knowledge that is stored and the means by which it can be stored efficiently. In addition, there is a significant need for complementary research on the way firms encode lessons learned from past negative experiences. Furthermore, given the specialization, differentiation, and departmentalization of the modern corporation, firms often do not know what they know. Therefore, for example, examining firms with CSR representatives in each department, versus firms with no such designated representatives could provide interesting insight into the process of knowledge storage.

2.5.2 Research prescriptions regarding the multi-perspective integrative framework

By reviewing existing literature at the intersection of these two disciplines, OL and CSR, we developed and proposed a structured framework for examining the literature on CSR-OL. This framework in and of itself has raised questions in need of further investigation.

Firstly, the literature we have reviewed seems to suggest that our framework could be approached in an evolutionary perspective, from which CSR-OL would start with learning without others, to learning from others, and ultimately to learning with others. Recently, researchers have indeed posited that the more the firm is engaged in CSR development, the more open it is to knowledge generated by others or conjointly with others (e.g. Cramer 2005; Haugh and Talwar 2010). In this context, empirical research efforts could engage in trying to establish whether and to what extent our framework could be developed into a more longitudinal model in which learning CSR would be approached as an unfolding progression where learning occurs without, from, and finally with others. Similarly, future empirical research efforts could investigate whether types of learning could be conceptualized as to a certain extent happening in a sequential fashion. Some research efforts reviewed in this study (e.g. Zadek 2004; Arya and Salk 2006; Berthoin Antal and Sobzcak 2014) indeed indirectly suggest that even if the three types of learning happen all along a firm's continuous CSR development, CSR single-loop learning might predominantly precede CSR double-loop learning, which would be succeeded by CSR triple-loop learning. Accordingly, reflecting what has been observed in stage-models models of organizational growth (Greiner 1972; MacPherson and Holt 2007), moral development (e.g., Reidenbach and Robin 1991; Logsdon and Yuthas 1997) or CSR integration (Mirvis and Googins 2006; Maon et al. 2010), a study of the potential stages of CSR-OL might well highlight distinct patterns of learning activities and outcomes at different points as CSR unfolds.

Second, the articles reviewed in our study inadequately address in due detail the type of knowledge that is created through CSR-OL. In other words, virtually no study (with the notable exception of Siltaoja 2014) approaches the explicit or tacit nature of the CSR-related knowledge generated by organizations. In this context, how tacit CSR-related knowledge is converted into explicit knowledge (and reciprocally; see Nonaka and Takeuchi 1995), remains mostly unaddressed in our framework. The way CSR-OL can then be managed in organizations still remains only partly understood.

2.5.3 Additional research prescriptions

Finally, additional future research avenues arising from our study relate first to what Huber (1991) referred to as the "effects of unlearning on learning." To develop CSR, for instance, organizations are expected to unlearn old assumptions such as binary conceptualizations of the distribution of roles and responsibilities between companies and their stakeholders (Berthoin Antal and Sobczak 2004; Eweje and Wu 2010) or traditional managerial paradigms asserting that ecological issues do not count in business decision-making (Halme 2002). In short, organizations often need to unlearn some if not all the dominant logic of the organization (Banerjee 1998; Blackman et al. 2013). Future research should in this sense address the role of unlearning on CSR development to more fully evaluate how such learning-related patterns hinder or favor CSR development.

Second, although the present study was designed to determine the use and importance of OL in CSR development, some studies included in our literature review are stressing the importance of CSR activities on OL. Lankoski (2008) argues that CSR activities could improve the quality and flow of knowledge that an organization is getting from various stakeholders. For instance, stakeholder dialogue and engagement have been suggested by several authors as a constructive basis for all OL (e.g., Clarke and Roome 1999; Heugens et al. 2002). Moreover, as the coordination, integration and interpretation of CSR-related knowledge is improved, firms develop their awareness, expertise, and capabilities allowing OL to occur (Roome and Wijen 2005; Müller and Siebenhüner 2007). Future research should assess how CSR activities can lead to OL; specifically, it needs to become clearer which CSR activities, or which aspects of those activities, most affect OL.

2.6 LIMITATIONS AND CONCLUSION

Our research has certain limitations. First, a significant number of articles that were included in our comprehensive analysis deal with environmental concerns and our sample of papers may be slightly biased in that regard. This may be due to various reasons. To begin with academic research on learning environmental management developed ahead of learning as it pertains more generally to 'CSR'. Then, the effective management of environmental issues typically requires advanced technical and scientific knowledge, knowledge that is more explicit and more clearly identified by corporate actors (see Heugens 2003). The need to acquire this knowledge and to learn collaborative approaches for solving environmental issues and addressing their widespread corporate implication is therefore somewhat more evident (Clarke and Roome 1999). Conversely, the increasing body of literature on political CSR (see Scherer and Palazzo 2011; Frynas and Stephens 2015) was virtually absent from our review, as no article to date explicitly addresses the significant OL challenges that can likely be associated with the political aspects of CSR in theory and practice. In line with the recommendations of Montiel (2008), we therefore encourage researchers in CSR-related, interconnected disciplines to join efforts and learn from each other by sharing knowledge, definitions and methodological approaches that have been already tested within their respective area regarding the OL process.

Second, we could only find a handful of scholarly contributions that studied the learning behavior of SMEs and therefore decided for the sake of the coherence of our study to keep these articles out of our literature review (e.g. Petts et al. 1998; Roy and Thérin 2008; Hoivik 2011; Stewart and Gapp 2012) and maintain the focus of our investigation on large firms. Articles on SMEs do note that SMEs seem to rely more on external information and knowledge, given their lack of resources in terms of time, human resources and financial assets. Therefore, learning CSR from and with others seems more likely to occur in the context of SMEs. However, more empirical work is needed to understand how these firms deal with the various processes of learning and how they differ from CSR-OL in larger firms.

Despite these limitations, we first contribute through our research effort to the literature on CSR management by providing a structured, macro view of the state of current research on CSR-OL. Second, we deepen the understanding of the use and prominence of OL in CSR development and have taken a significant step toward making it more recognizable as an important sub-discipline. Finally, we highlight the necessity for CSR and management scholars to further engage in research efforts at the crossroads of CSR and OL and provide future research avenues for those wishing to do so.

2.7 ENDNOTES

[1] In line with the position of Huber (1991), as his taxonomy of OL processes constitutes a structuring dimension of our conceptual effort, the words 'information' and 'knowledge' will be used interchangeably in this article. We have, however, tried to use 'information' when referring to data that give meaning by reducing ambiguity, equivocality, or uncertainty. Conversely, we have tried to use 'knowledge' "when referring to more complex products of learning, such as interpretations of information, beliefs about cause-effect relationships, or, more generally, 'know-how'" (Huber 1991: 89).

[2] Not all papers included in our literature review and presented in Table 2.3 are not discussed in the text of the article. We assume in our analysis of the literature that one article can put forward interesting insights for more than one category of processual activities presented in our framework. In addition, while the categories of processual activities we delineate in our framework can be separated in theory, we acknowledge that they might sometimes be difficult to disentangle in practice and might sometimes overlap.

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PART 2 – EMPIRICAL RESEARCH

3. Conceptualizing the role of organizational learning in CSR implementation processes: A multiple case study research

3.1 INTRODUCTION

Corporate Social Responsibility (CSR) has become a management idea to which most large companies across the globe cannot fail to give due care, as they feel they need to find adapted ways to address and cope with an ever-increasing variety of stakeholder expectations requesting their active engagement (Perez-Batres et al. 2012; Hahn 2015). Over the last decades, they have in this perspective increasingly endeavored to engage in practices and discourses aimed at demonstrating how they address their wider impact over the social and physical environments (Aguilera et al. 2007; Kim and Ferguson 2014; Marano and Kostova 2016).

The design, enactment, control and institutionalization by companies of actions and policies that would constructively approach the social and environmental challenges they face still represents a complex and challenging task though (Kolk & van Tulder, 2010; Vallaster et al. 2012). No one size-fits-all model exists (Smith 2003; Burchell and Cook 2006; Lindgreen et al. 2009a) and it typically requires that companies develop novel ways of working within their organization and with individuals, groups, and organizations that compose their multifaceted stakeholder networks and which carry varying and sometimes contradictory expectations (Bansal 2005; Lee 2008).

Next only in size to the vast literature analyzing the various internal and external drivers of corporate engagement in CSR initiatives and policies (see e.g. Orlitzky et al. 2003; Margolis et al. 2009), a great deal of research has thus increasingly endeavored to address ways through which the complex CSR idea can be constructively approached in practice. Scholars have engaged in studying the ways companies can implement actions and policies aimed at responding to stakeholder expectations and/or at addressing social, environmental, and economic objectives in combination. Nevertheless, in line with previous observations (Nattrass and Altomare 1999; Senge and Carstedt 2001; Fortis et al. 2016) we argue in this article that the increasingly rich body of research on CSR implementation processes still partly fails to address the central role of organizational learning (OL) – the way through which companies create, process, and retain knowledge to expand their range of potential behaviors (see Nonaka 1994; Argote 1999; Crossan et al. 1999) – in supporting the building of constructive CSR-related initiatives. In particular, despite existing conceptual efforts (e.g. Banerjee 1998) and single case studies (e.g.Berthoin Antal and Sobczack 2014) or research efforts with a narrow focus on specific CSR-related concerns (e.g. Siebnhüner and Arnold 2007), empirical studies adopting an inclusive perspective on the ways through which OL processes contribute to CSR implementation still remain relatively scarce. Hence, as the importance of OL for designing, enacting, controlling and institutionalizing CSR actions and policies (i.e., hereafter CSR implementation) has been emphasized as central (Zadek 2004; Cramer 2005; Hoivik 2011; Berthoin Antal and Sobczak 2014), the need to further develop practice-oriented research efforts aimed at more explicitly and relevantly addressing the overlapping CSR implementation and learning processes appears of primary relevance for providing a more appropriate picture of the way CSR can actually be built into business decision making processes and operations.

At the core of this paper is therefore the investigation of how companies and their members experience and engage in learning-related processes that support CSR implementation. To do so, we develop an inductive multiple case study analysis of CSR implementation in four large companies across two industries. Our empirical findings provide the basis on which – building on existing literature on OL and CSR – we provide a bi-dimensional model conceptualizing a continuous learning cycle for CSR implementation. The model combines four main, connected CSR implementation constructs (i.e., CSR intellection, CSR edification, CSR effectuation, and CSR exploration) with four interlocked learning-related processes (i.e., *actively experiencing CSR,* or experiencing; *reflectively observing* CSR, or sensemaking; *gaining new CSR knowledge,* or integrating; and *organizing extant CSR knowledge,* or structuring), complemented with a fifth transversal learning dimension, storing CSR knowledge.

Our study's main contribution is to empirically substantiate the interconnection of CSR implementation with OL processes and to conceptualize this meshing of the two through the development of a generic model. It further puts forward that companies and their members develop CSR by relying on three distinct sets of learning patterns within their stakeholders' network. The first set of learning patterns is "learning-by-doing", through which companies and their members are continuously engaging in reflective practices and trying to innovate through experimenting, trying, failing, and trying again afresh. The two other sets of practices are "learning before doing" and "learning-after-doing", through which CSR-relevant knowledge is acquired, often in interaction with individuals, groups and organizations within and beyond organizational boundaries either before concretely designing and enacting initiatives or after by typically examining and reflecting upon them. Finally, it contributes by answering the call for the development of more integrative and dynamic frameworks for understanding how CSR is approached on the field by companies (Swanson 1999; Maon et al. 2010).

Our article is structured as follows. First, we briefly clarify the conception of CSR at the heart of our study, introduce key findings in the CSR implementation literature and in the area of CSR-related learning, and then highlight central gaps in the existing literature suggesting that more practice-oriented, empirical studies and integrative approaches are needed for furthering our understanding of the importance and role of OL in CSR implementation. Second, we describe the methodology we used to develop our qualitative, multiple case study, introduce our four European case companies operating in the chemical and pharmaceutical industries, and explain our data collection and analysis processes, which were primarily based on semi-structured interviews with managers with CSR-related job responsibilities. Third, we present our findings by first highlighting the four processes of CSR implementation that inductively emerged from our analysis, then discussing how these CSR implementation processes connect with key learning dimensions, and then finally presenting our bi-dimensional model conceptualizing a ‘continuous learning cycle for CSR implementation’. Finally, we discuss the key contribution of our research, state the limitations of our study, and propose avenues for future research.

3.2 CONCEPTUAL BACKGROUND

3.2.1 Corporate Social Responsibility

Scholars have approached and studied the nature of companies’ social duties or commitments for decades (e.g., Berle 1931; Bowen 1953; Davis 1960; Mintzberg 1983). Yet, though it remains debated both by practitioners and in scholarly discussions (Carroll 1999; Okoye 2009; Crane et al. 2014), the CSR idea has become in recent years more prevalent and has progressively gained unprecedented momentum among academics and practitioners, as questions related to the role of companies in society rise higher and higher on the agenda. In this article, to avoid ambiguity given the different CSR conceptualizations (see Garriga and Melé 2004: Carroll 2008), we regard CSR as relating to the way in which business manages its impacts upon society (EC 2011; Gond et al. 2011; Knudsen et al. 2015). In particular, we define it as the “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance” (Aguinis and Glavas 2012: 933).

In this perspective, CSR can first be understood as a stakeholder-based notion that relates to social expectations in the company’s environment. It thus entails the acknowledgement by companies and their managers that they evolve within large networks of individuals, groups, and organizations including political, economic, social, and community actors (Martin 2002; Freeman et al. 2004).

Second, this view also underlines the preeminence of company-related physiognomies in addressing CSR-related challenges as well as the centrality of companies' contextually-laden comprehension and recognition of the expectations stakeholders convey to them (Basu and Palazzo 2008; Matten and Moon 2008; Asif et al. 2013). That is, it recognizes that socially responsible corporate behavior may well "mean different things in different places to different people and at different times" (Campbell 2007: 950).

Finally, CSR is in this view about companies trying to contribute to or at least willingly avoiding becoming an obstacle to social, environmental, and economic progress. Social, environmental, and economic performance are therefore not seen as mutually exclusive and are conceived as potentially converging in practice to create 'win-win' situations (Orlitzky et al. 2003; Husted and Allen 2006; Porter and Kramer 2011). The now substantial research efforts aimed at highlighting these win-win situations can be classified according to Kurucz et al. (2008) in four potential modes of value creation for the company. First, granting consideration to social and environmental expectations can contribute to the limiting of risk by avoiding decisions that will push stakeholders to be pitted against the company, while developing virtuous relationships with key stakeholders has the potential to lower costs for the company (e.g. Barney and Hansen 1994; Orlitzky and Benjamin 2001; Bowie and Dunfee 2002; Cheng et al. 2014). Second, engaging in CSR might help create leveraging opportunities and building relative competitive advantage through strategically orienting and constructively directing resources toward the perceived stakeholders' expectations (e.g. Hart and Sharma 2004; Porter and Kramer 2006; McWilliams and Siegel 2010; Husted et al. 2015). Third, the development and implementation of CSR initiatives and policies can contribute to building competitive advantage by generating improved corporate legitimacy and internal or external reputation among stakeholders (e.g. Luo and Bhattacharya 2006; Sen et al. 2006; Minor and Morgan 2011). Finally, by integrating stakeholder interests and generating connections between stakeholders, and by relating common interests, companies can “open up heretofore unseen opportunities for multi-point value creation” (Kurucz et al. 2008: 91; also see for example, Waddock and Graves 1997; Wheeler et al. 2003; Peloza and Shang 2011).

Hence, studies trying to empirically demonstrate the existence of a direct link between social performance and financial performance have so far produced rather mixed results or only slightly positive ones (Frooman, 1997; Orlitzky et al. 2003; Margolis et al. 2009). CSR, it is argued, “cannot universally produce favourable returns for all firms all the time” (Barnett 2007: 797). That is, while seeking win-win opportunities is clearly important, CSR is also often about companies and their managers having to deal with complex choices while facing the many situations where social, environmental, and economic expectations might not be fully aligned. CSR is rife with tensions as companies endeavor to balance often conflicting goals. Many decisions related to social and environmental problems “do not present themselves as potential win-wins, but rather will manifest themselves in terms of dilemmas, (…) as continuous struggles between corporations and their stakeholders over limited resources and recognition” (Crane et al. 2014: 136).

In recent years, business actors have in this context historically encountered in practice difficulties grasping and enacting the CSR idea and its strategic, organizational, and operational implications (Brammer et al. 2012; Guthey and Morsing 2014; Hahn et al. 2015). Scholarly calls have thus arisen in the last decade suggesting that research at least partly shift from the question of *whether* to engage in CSR and *what* responsibilities to address to *how* to approach the idea in practice (Smith 2003; Perrini et al. 2007; Smith and Ward 2007; Lindgreen et al. 2009b).

3.2.2 Corporate Social Responsibility Implementation

Companies and their managers have increasingly endeavored to engage in CSR-related actions and policies related to the design of codes of conduct and charters (Gond and Herrbach 2006; Perez-Batres et al. 2012; Egels-Zandén, 2014), the adoption of social and environmental management and reporting guidelines and systems (Hahn and Scheermesser 2006; Dobers 2009; Rasche et al. 2013), the deployment of partnerships with non-governmental organizations (NGOs) or international federations (Seitanidi and Crane 2009; Aagaard and Lodsgård 2015; Aravind and Arevalo 2015) or the participation in CSR-dedicated business networks (e.g. CSR Europe). Yet, scholars and practitioners still mostly have tended to overlook, or take for granted, the respective practical components of CSR implementation, from a design, organization, and execution perspective (Asif et al. 2013; Rasche et al. 2013). Accordingly, on the field, corporate leaders and managers still too often engage in CSR initiatives in a diffuse and unfocused way (Du et al. 2010; Delmas and Burbano 2011).

The integration of CSR principles into decision-making, organizational, and operational processes often challenges conventional managerial and business understanding and thinking (Cramer 2005; Castelló and Lozano 2009; Maon et al. 2010). In addition, the development of CSR initiatives and policies is argued to be risky and complex as they require interaction and close coordination across the whole organization as well as with external stakeholders (Westley and Vredenburg 1997; Yuan et al. 2011). According to Shrivastava and Hart (1995) there would even be a need to completely redesign the corporation and its strategies in order to unfold actual social and environmental change in the organization. In this context, companies are often struggling to constructively develop CSR actions and policies (Cramer 2005; van der Heijden et al. 2010).

Practice-oriented studies have started proposing various inclusive, step-wise linear frameworks for CSR implementation (see e.g., Panapaanan et al. 2003; Were 2003; Cramer

2005; Maignan et al. 2005; Louche and Baeten 2006; Dunphy et al. 2007; Maon et al. 2009; van der Heijden et al., 2010; Asif et al. 2013). Their rationale is commonly grounded in a planned change perspective and based on a varying number of central steps and sub-steps to be followed by companies in order to successfully ingrain CSR within the organization and its business operations. Such steps range from assessing the organization's values and norms and identifying key stakeholders and their expectations, to the need to benchmark and monitor CSR actions and policies and institutionalize those initiatives. CSR implementation processes are considered in a linear manner, typically along conventional 'plan-do-check-act' sequential approaches (Deming 1994), which are sometimes complemented by feedback loops aimed at emphasizing the congoing nature and continuous improvement requirements of CSR implementation processes (see e.g. Maon et al. 2009; Asif et al. 2013).

Such general, prescriptive models can help managers to identify potential best practices and key factors to be considered when implementing CSR actions and policies. They approach CSR implementation by focusing mainly on ensuring consistency between stakeholders' expectations and prevailing business. Yet, even though they generally address the importance of continuous stakeholder dialogue, such models and frameworks typically tend to assume -- though to a varying extent -- that CSR can be effectively brought into an organization. They do not allow for the many complications surrounding the 'learn-as-you-go' and 'on-the-job' aspects of actual CSR actions and policies (see Bolton et al. 2011) and the CSR-related learning activities needed to support constructive CSR implementation. Rather, such frameworks and models tend to neglect the fact that CSR implementation is a fluid, emergent process involving dynamic relationships between the company and its stakeholders. To the messy CSR-related problems, companies and their managers indeed often answer by unplanned and improvisational initiatives (Tang et al. 2012). They often engage – successfully or not - in processes of "making it up as you go along'" (Miner and Moorman 1995: 1), through which they experience and learn about challenges and complexities associated with CSR implementation and the potentially worthless or worthwhile ways to address them.

Other studies have advanced comprehensive models and frameworks more focused on required organizational developments to CSR deployment, from a more longitudinal, longer-term perspective. They suggest that companies and their members demonstrate different levels of acceptance, understanding, and integration of CSR principles at different points in time (see e.g. Maon et al. 2010; Visser 2011; Baumann-Pauly et al. 2013) and suggest a staged-based unfolding of CSR in organizations, during which CSR-related actions and policies progressively become more strategically and culturally integrated, sophisticated, and demanding. Unfortunately, with the notable exception of Zadek's study (2004), the learning dimension of CSR implementation is at best only implicitly approached and at worst completely left aside from these life-cycle models.

3.2.3 Organizational Learning and CSR Implementation

As "gaps remain on how CSR can be effectively integrated with existing business processes" (Asif et al. 2013: 7), the insufficiently addressed and complex improvisational and 'trial-and-error' facets that often characterize CSR implementation call for the adoption of practiced-based approaches that more thoroughly consider the central role of learning in the emergence and development of CSR practices. Firms need to go beyond the kind superficial approach that makes CSR an only peripheral endeavor for a firm, relying on initiatives that are not integrated into an organization's strategy. Instead they need to engage with a more "embedded CSR" approach, which fosters the development of CSR initiatives and policies that build upon the organization's core competencies and connect with the company's strategy, routines, and operations (see Grayson and Hodges 2004; Yuan et al. 2011; Aguinis and Glavas 2013). This latter approach inevitably requires the acquisition of new knowledge and learning new ways of doing things in order to develop the capacity not only to constructively identify and approach environmental and social expectations, but to actually integrate them into decision making processes and translate them into operational implications (Siebenhüner and Arnold 2007; Lankoski 2008; Edwards 2009). There is therefore, we argue, a fundamental relation between CSR development and OL (Senge and Carstedt 2001; Molnar and Mulvihill 2003; Jamali 2006)--learning activities fundamentally frame and guide the way CSR unfolds in companies and represent important "catalysts" of innovation and for the continuous improvement of the company (Ragusa 2011).

While reviewing the entire literature on OL is beyond the scope of our article, two main schools of thought can be highlighted in the OL field (Miner and Anderson 1999; de Holan and Phillips 2004): a behavioral perspective and a cognitive perspective. The first views learning as a change in behavior in response to a stimulus (Cyert and March 1963; Daft and Weick 1984). The second views learning as linked to processes related to 'conscious acquisition of knowledge' (Argyris and Schön 1978; Miller 1996). Whichever the perspective, scholars in organization literature tend to concur that the basic processes of OL are divisible into main constructs. Huber (1991) emphasizes four of them – (1) knowledge acquisition, (2) information distribution, (3) information interpretation and (4) knowledge storing – and suggests that OL must be understood as the result of what has been retained by the organization from each of these constructs (see also Dodgson 1993; Bell et al. 2002). In other words, organizations learn as their knowledge base develops (Huber 1991; de Holan and Phillips 2004). In addition, such central OL processes also transversally include an 'action element' of learning that is embraced by both the behavioral and cognitive perspectives (Woiceshyn 2000).

OL helps to view and do things in 'a better manner' and allows questioning the current practices and systems as well as the challenges and paradoxes they are characterized by (Kogut and Zander 1995; de Holan and Phillips 2004). OL is therefore argued to offer new insights for the development of organizational strategies, structures, and processes in evolving and changing environments (Crossan et al. 1999; Laszlo and Laszlo 2002) and is therefore viewed as essential for sustaining competitive advantage (Kogut and Zander 1995; Argote and Ingram 2000). It represents a social and collective process during which collaboration and interaction between organizational members take place (Teece et al. 1997; Crossan et al. 1999; López et al. 2005) and that encourages exchanges with external stakeholders as it is assumed to link the organization with its environment. In this sense, it is commonly assumed that OL occurs when organizations learn from their own experiences – that is learning by doing (or experiential learning) or from/with the experience of other organizations (or external learning) (Huber 1991; de Holan and Phillips 2004).

Existing research efforts at the crossroads of CSR implementation and OL demonstrate that CSR implementation entails substantial learning for the organization and its members in order to develop knowledge about the CSR concept, to design appropriate tools and solutions that satisfy evolving and complex demands of various stakeholders, to disseminate this CSR-related knowledge across the company, and to maintain this knowledge within the organization (Nattrass and Altomare 1999; Berthoin Antal and Sobczak 2004; Jamali 2006; Müller and Siebenhüner 2007). Fortis et al. (2016) recently reviewed the disjointed literature on the role of OL in developing CSR-oriented business approaches and underscored three main CSR-related OL orientations. According to them, organizations learn to develop CSR *internally*, as well as *from* and *with* other external constituents. They first highlight that scholars acknowledge that organizations learn while internally experiencing specific CSR initiatives (Gond and Herrbach 2006; Russo 2009; Schaefer and Harvey 2000), such as for example the adoption of environmental management systems or guidelines (e.g., UN Global Compact) or corporate social reporting initiatives (e.g., GRI). Second, when engaged in developing such initiatives, organizations typically get opportunities to be challenged by stakeholder criticisms as well as by better practices developed by other firms, both of which frequently may constitute novel knowledge regarding CSR development (Burström von Malmborg 2002; Arya and Salk 2006;

Haugh and Talwar 2010). Lastly, organizations learn to best design, enact, and institutionalize initiatives and policies when actively engaged with their external stakeholders (e.g., through collaboration and partnerships) (e.g. Burchell and Cook 2006; Hoivik 2011; Murphy et al. 2012). Overall, CSR development thus entails different forms of experiential and external learning (e.g. Madsen 2009; Bettinazzi and Zollo 2015)

Some scholars have in this context proposed CSR learning models focused on the role of internal (e.g., CSR champions within organizations) and external stimuli (e.g. evolving practices among competitors) that can trigger an organization's involvement in CSR-related actions (e.g., adaptation of the reward and incentives systems, initiation of stakeholder dialogue processes, development of cross-functional CSR teams) and foster CSR-related OL (see Banerjee 1998; Halme 2001; Müller and Siebenhüner, 2007; Siebenhüner and Arnold, 2007; Camps and Majocchi 2010; Berthoin Antal and Sobczack 2014). According to such causative and linear perspectives that mostly take an adaptational perspective, CSR-related OL occurs when its in response to internal and external environmental stimuli that firms engage in CSR initiatives and policies.

However, as noted by Huber (1991), learning also necessitates a mindful acquisition and proactive management of knowledge (see Argyris and Schön 1978; Miller 1996; Woiceshyn 2000). For example, a company might need to integrate learning-before-acting to subsequently act in more constructive ways. In this sense, the complex challenges and expectations underlying the development of an 'embedded CSR' approach often place demands on firms. Some of these demands may include re-inventing processes and products, reworking existing communication strategies, and more broadly transforming the basic values systems of the organization (Siebenhüner and Arnold 2007). Therefore, organizations would also need to go beyond reactive behaviors to adopt new values, norms, knowledge and competences before implementing CSR initiatives (Shrivastava and Hart 1995; Kennelly et al. 1999; Cramer 2005; Fenwick 2007; Edwards 2009).

Although helpful models and frameworks for CSR implementation have been proposed in existing literature, the importance and role of OL in CSR implementation processes thus remains in need of more practice-based insights. Prior studies that have examined CSR development from a learning perspective mostly narrowed their attention to the behavioral aspects of OL, leaving aside the cognitive dimension of CSR-related OL and the processes characterizing conscious acquisition and management of knowledge by practitioners and their organizations. They tended to focus on the causality between firms' environmental factors, CSR-related actions, and learning. As a result, existing frameworks and models of CSR development tend to emphasize 'adaptational' approaches while it is increasingly recognized that 'embedded CSR' further entails the adoption of more transformational perspectives.

With this study, we thus aim to address these limitations and complement the existing body of research by providing an empirically-grounded study addressing *the way companies and their members address and deal with CSR development and associated learning processes in practice*. In particular, we propose a renewed practice-oriented, bi-dimensional model conceptualizing a 'continuous learning cycle for CSR implementation' that explicitly integrates OL as a central dimension of the processes through which CSR actions and policies are designed, enacted, controlled, and institutionalized.

3.3 RESEARCH APPROACH AND METHODOLOGY

In this study, we build on existing literature and empirical observation to build theory showing how CSR implementation processes and OL processes interlock one another. We employ an inductive multiple case study relying on multiple sources of evidence (see Eisenhardt 1989; Vaughan 1992) to investigate CSR implementation and learning processes at four companies in the chemical and pharmaceutical industries.

In selecting our cases we followed Strauss and Corbin's (1998) theoretical sampling process. We aimed for publically held global companies, widely seen as CSR performers in their industries, which would allow for easily accessible in-depth information collection. The actual choice, then, was based on the comparability of the companies' core function (for comparison and replication), with, however, some heterogeneous dimensions to help assess transferability to other contexts (Eisenhardt and Graebner 2007). Ultimately, we chose four companies based in two European Western countries. The constant exposure of the chemical and pharmaceutical sectors in the public sphere, and the intense stakeholder pressure exerted on them have lead companies in both industries to endeavor to raise their CSR profiles during the last decade (King and Lenox 2000; Smith 2003; Burningham et al. 2007; Misani 2010); hence these industries appear to represent a relevant and rich research environment.

The selected firms are global, possess an historical background and experience in CSR. Those firms have strong incentives in building and keeping their reputation given the fact that their businesses are risky (e.g. hazardous chemicals) and necessitate great precautions and security (e.g. patient health). They are among the best performers in their respective industries and constitute compelling and appropriate cases to study for this research. They differ in how they have experienced CSR development given (1) differences in the targeted group of users (consumers vs B2B clients); and (2) the fact that they are from two different industries (chemical vs pharmaceutical), and; (3) under two different institutional contexts (national vs. European). Descriptions of and details about our case companies and the nature and contextualization of their commitments to CSR are provided in Appendix 1 and Appendix 2.

3.3.1 Data Collection

We developed extensive profiles of our firms regarding their CSR implementation and the underlying influence of OL on that implementation through in-depth interviews and complementary secondary data. We conducted a total of 24 in-depth, semi-structured interviews with people involved in the design and implementation of CSR actions and policies within the case companies (see Appendix I). Potential participants from different departments in the case companies (e.g., CSR, supply chain, and marketing departments) were approached and further selected through a "snowballing technique" (Lincoln and Guba 1985). In addition, among our interviewees, 15 out of 24 individuals were top managers. Our pool of interviewees therefore helped us to effectively capture the way CSR implementation is experienced and managed (Huber and Power 1985). Interviews were conducted within each firm until additional interviews only brought marginal access to new information (Strauss and Corbin 1998). Following this rationale, we ended up with 6 interviews per case company. Interviews lasted for an average of 70 minutes, were tape-recorded and transcribed (Eisenhardt and Bourgeois 1988). This leads to 520 pages of transcription.

We adopted a retrospective method to conduct interviews (Miller et al. 1997). That is, we focused on how informants experienced implementation of CSR actions and policies in the five years prior to the interview. We used similar questions throughout all interviews. Nevertheless, in accordance with Strauss and Corbin's (1998) recommendations, interview guidelines were not strict and could evolve over time to ensure a greater flexibility and adaptability to informants' responses. We began the interviews with broad, "grand tour" questions that enabled the informants to present the material in their own terms. These questions appeared interspersed with specific prompts that could induce greater insights into specific lines of inquiry. That is, the interview protocol allowed for follow-up questions that attempted to induce greater insights into specific lines of inquiry, such as details about positions, perceptions, and past events (Snow et al. 1982). Thus, the interviews reflected emerging topics and the unique aspects of companies' respective CSR implementation and learning experiences. In our interviews we addressed the following main topics with the informants: (1) the nature of their company's CSR commitments, (2) ways through which CSR actions and policies have been and are being developed by the company, (3) main challenges and means by which they have overcome them, (4) ways through which the organizational members and their company experience CSR and interact and engage with stakeholders, and (5) ways through which organizational members and their respective company learn throughout the CSR implementation processes. For each topic, main questions were derived, and from each question, subordinate questions were developed to ensure that the topic was entirely covered. Those questions were not fixed and sequential, and hence, were adapted to the informants' responses during the interview (Corbin & Strauss 1990; Miles & Huberman 1994). Finally, using the language preferred by the informants, the interviews were conducted in either French or English. Thus the interview protocols were also drafted in both languages and quotations from the French speaking interviews cited in this study were translated.

Prior to each interview, we reviewed publicly available secondary data and promotional information about each firm to increase our familiarity with the cases. Archival data to assess the process of CSR development was gathered from company's internet web sites, annual, and sustainability reports. In addition, we gained further insight through internal documentation (e.g., presentations, guidelines articles) provided by the informants, before, during, or after the interviews. Lastly, industry, national, and international institutions' reports/publications, and NGO publications were also used to complement our data. The use of this secondary data helped to both improve the likelihood of our uncovering the information most relevant to our study and to promote data triangulation (Strauss and Corbin 1998), thus conceivably leading to a more penetrating understanding of the cases and achieving a better basis for transferability of these findings to other contexts (Eisenhardt 1989).

3.3.2 Data Analysis

In analyzing our data, we sought "to achieve a practical middle ground between a theory-laden view of the world and an unfettered empiricism" (Suddaby 2006: 635). Using the "Gioia

Method", we began our analysis by identifying significant concepts in the data and grouping them into categories (Nag et al. 2007; Gioia et al. 2013). In order to identify key sets of processes through which companies and their managers engage in and experience CSR implementation, we used first level codes--that is to say units of meaning simplistically descriptive of content. The first-order categories use the phrasing of the informants and strive to capture the essence of various aspects of the process of CSR implementation. Throughout this first step, we coded the data using the Atlas-TI software, to keep track of emerging categories and to facilitate classification.

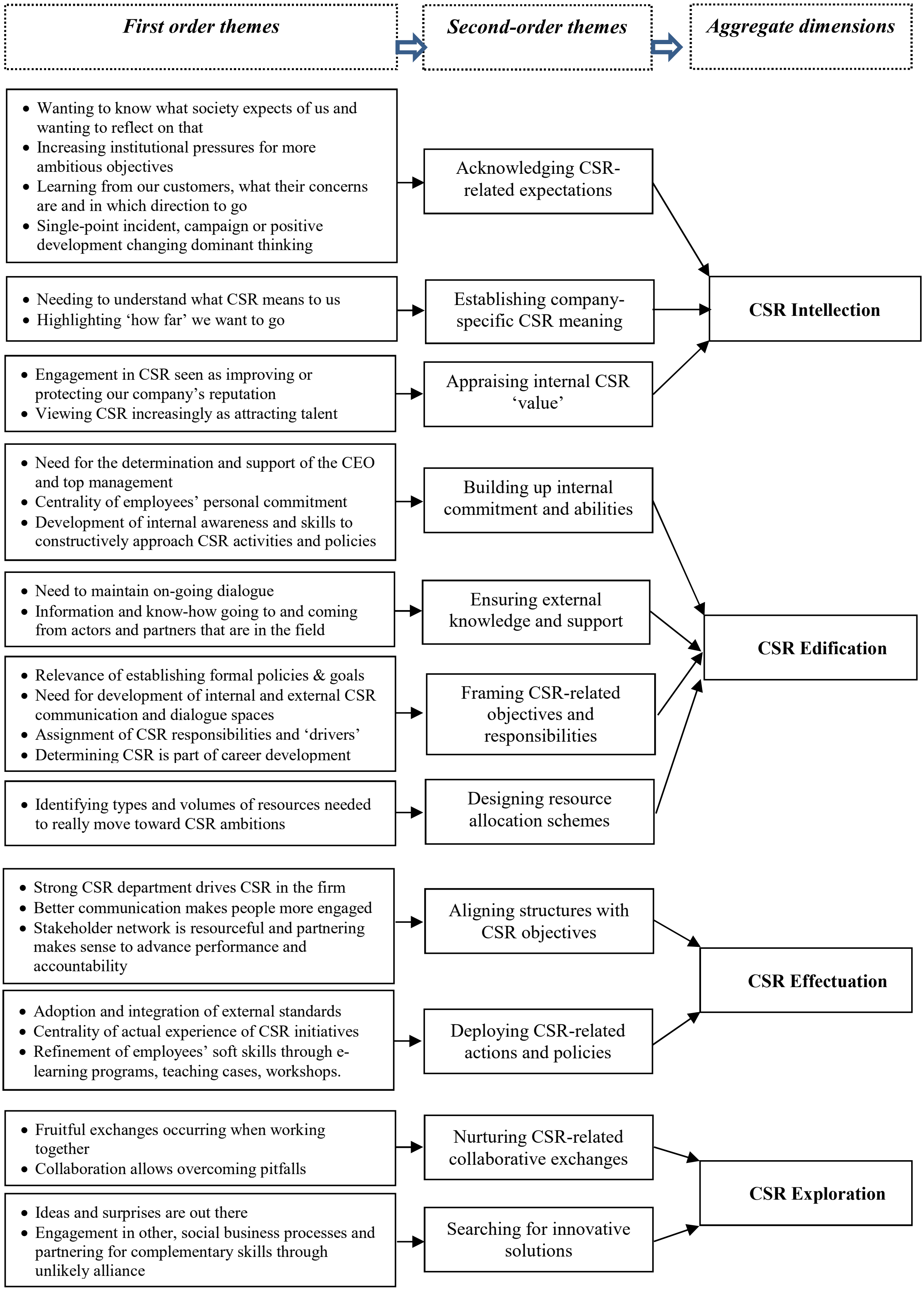
Next, by using cross-case comparison techniques, we examined all interview transcripts and patterns and variances among informants several times (Strauss and Corbin 1998). We went through an axial coding phase, which involved looking for connections among first-level codes. Commonalities among the first-order codes emerged at this step, which permitted us to assemble them into theoretically distinct categorizations or second-order themes. At this stage, the researcher uses either informants' terms or may introduce phrasing corresponding to extant theoretical concepts.

In line with Eisenhardt (1989) and Miles and Huberman's (1984) cross-case analysis techniques, we then searched for similar concepts and relationships across cases and gathered interconnected second-order themes under aggregate dimensions in order to provide a comprehensive theoretical account of the interconnected phenomena appearing in our data.

Once we obtained a clear data structure (see Figure 3.1) for CSR implementation processes, we iteratively went back and forth between data and the literatures on CSR implementation and OL in order to consolidate the emerging analytical framework and gain a more constructive picture of how learning activities could be related to these sets of CSR implementation processes. This process leads to the development of a bi-dimensional model conceptualizing a 'continuous learning cycle for CSR implementation'.

To ensure the quality of our research, we employed several techniques throughout this study. Appendix 3 summarizes how we have addressed the criteria of conformability, credibility, dependability, generality, integrity, transferability, and understanding in order to improve the quality of the study (Lincoln & Guba, 1985; Lindgreen et al., 2012; Strauss & Corbin, 1998).

Figure 3.1: Data structure - CSR implementation processes



3.4 CSR IMPLEMENTATION PROCESSES AND ORGANIZATIONAL LEARNING DIMENSIONS: A BI-DIMENSIONAL MODEL

Figure 3.1 summarizes our data structure and highlights the main set of processes contributing to the multi-dimensional way through which companies and their members pursue the implementation of CSR actions and policies; it represents the core concepts and their relationships allowing for the emergence of a preliminary theoretical framework to be further refined in the second part of this findings section. In particular, there are four distinct though interconnected processes underlying CSR implementation: CSR intellection, CSR edification, CSR effectuation, and CSR exploration. These four main interconnected sets of processes typically occur both recurrently, and to a significant extent concurrently, provide a systemic account of the learning processes through which organizations and their members implement CSR.

In the sub-section hereafter we provide a detailed narrative of our observations by following common prescriptions for qualitative research (Eisenhardt and Graebner 2007), before detailing how these CSR implementation processes connect with key learning dimensions and presenting our bi-dimensional continuous learning cycle for CSR implementation in the next sub-section.

3.4.1 Processes Underlying CSR-Implementation

The (1) *CSR intellection* set of processes relates to managers making sense of the CSR concept by analyzing their internal and external environment. In other words, they acknowledge and improve their understanding of stakeholders' expectations, and engage in establishing a company-specific understanding of the notion and its implications for the company. The second set of processes relates to (2) *CSR edification*--that is, the shaping of CSR efforts and policies into a strategic intention and to the potential development of appropriate CSR-related competences and capabilities aimed at achieving the CSR ambition of the company. The third set of processes relates to (3) *CSR effectuation*, through which managers implement CSR-related actions and policies, assess their impact, and adapt or transform existing structures and processes to meet CSR implementation targets. Finally, through (4) *CSR exploration* processes, managers engage actively with their external environments either by working directly with stakeholders or by benefitting from the experiences others have with stakeholders in order to further enhance CSR implementation and associated required competences and capabilities. What follows is a succinct description of these four processes.

CSR Intellection

Respondents in our study were all acknowledging the complexity of the CSR concept and of the implications and potential changes that it entails for their organization. Better delineating key stakeholders' expectations and connecting these with their organization's existing orientation and business processes, as well as linking potential CSR activities and policies to latent internal benefits appear to represent central concerns for respondents in this perspective. What can be defined as the CSR intellection process in this sense refers to three main themes that relate to (1) acknowledging CSR-related expectations (2) establishing a company specific CSR meaning and (3) appraising internal CSR value.

First, as companies' stakeholders have specific, often multiple expectations regarding CSR development, managers engage in endeavors to grasp or refine their understanding of CSR-related ideas by developing actions aimed at making sense of societal expectations and their evolution. As evoked by a CSR manager at firm A, *"[t]hat's true for all environmental and social issues. I think that we overall talk very much about what the society is expecting from us, and [what] we can do to meet those demands"* (CSR Manager, firm A). Organizational members frame their conception of CSR by closely following and/or anticipating expectations of powerful stakeholders such as governing authorities who are *"pushing for more stringent* *requirements, (...). And that's the most influential tool for social and environmental change."* (HSE Manager, firm D). Equally important in shaping managers' CSR conceptions and driving CSR agendas are customers' expectations:

> *"There's one group of customers which challenge us (...) because they are very end-user-, consumer-, market-driven. They want their suppliers - us - to be as sustainable as possible. Just to mention a name here, companies like Unilever or Procter & Gamble (...). We are learning what their issues are and we are learning in what direction at least some of our customers want us to go"* (Strategic Project Manager, firm A).

Interestingly, understanding of stakeholders' expectations also gets refined when an industry confronts important CSR-related events such as incidents and activist campaigns. In addition, so-called 'management gurus' and opinion leaders sometimes lead the company to alter managers' framing and understanding of CSR-related concerns. This was emphasized by managers of firm B who acknowledged the influence of the publication of Porter and Kramer's article, *Creating Shared Value* (2011), which reinterpreted (or 'repackaged') the CSR concept:

> *"An important positive development is certainly the Porter article from 2011. Not because it's so new what Porter is saying, you know. Creating shared value is not new but it's said by Porter (...). If Porter starts to talk about this, people start listening, because from him you wouldn't have assumed that he'd start talking about these kinds of things [laughs]"* (CSR Senior Manager, firm B).

Second, as expectations of a firm or an industry typically differ, it is crucial for organizational members to apprehend what CSR specifically means for their firm and determine the extent to which these CSR-associated expectations are actually to be directly addressed by the company. That is, CSR is understood as *"(...) a very complex subject and if you are not familiar with the concept and if you don't think it through properly, you might be misguided or misled. You may have good intentions but the outcome may not necessarily be more sustainable"* (Strategic Project Manager, firm A). In this sense, developing a company-tailored conception of CSR is seen as essential. For defining and identifying central questions to address, case companies often nurtured their reflection by approaching external standards and reporting schemes (e.g., GRI, UN Global Compact, ISO norms). The examination and potential adoption of such external norms and standards allows the organization to best improve their general awareness and understanding regarding CSR, as explained by a manager at firm A: "*(...) there you see a lot of questions, and based on these questions you get knowledge – 'Oh, that's a point, that's a point, that's a point we have to think about in particular"*. (Manager for Corporate Sustainability and Regulatory Affairs, firm A). For making sense of the issues that are likely to be of importance for them, case companies and their managers further appear to carefully scrutinize their external environment. They seek to identify trends, find opportunities, and become inspired by competitors' CSR practices as well as learn from their mistakes. As a senior manager for CSR in firm B explained:

> *"[Y]ou need to have a certain intellectual curiosity of what will be a certain trend in an industry and what are trends in society in general. How does this affect companies like [ours]? CSR, from this perspective, is a little bit like a radar screen, you know. You open your ears and you open your eyes and then you need strong analytical capabilities in order to understand what these kind of trends mean for the company."* (Senior Manager for CSR, firm B)

Finally, our findings indicate that such a tailored understanding of CSR and command of the challenges related to it get refined as organizational members gradually identify and grasp the potential instrumental benefits of embracing CSR. The principal advantages perceived by our respondents were related to the potential of CSR to protect or build corporate reputation and the associated potential of CSR to attract future talents. As a manager in firm B explained:

> *"So for me there's two parts--it's understanding the value of the brand, what CSR can do for the brand, but also what it means for attracting the top people. Because the trend is people are going to work at companies that have agreeable values. This could make the difference of having and retaining the best people."* (Senior Manager for Organizational Development, firm B)

CSR Edification

Our study highlights that CSR implementation is supported on the one hand by the fostering of the awareness and motivation of members at the different levels of the organization and the development of appropriate competences within it. On the other hand, constructive CSR implementation must be undergirded by essential external backing and expertise. Together these can enable the organization to envision relevant goals and devise appropriate means to achieve them. Hence, our findings emphasize the role of four main sub-processes in the process of CSR edification: (1) building up internal commitment and abilities, (2) ensuring external knowledge and support, (3) framing CSR-related objectives and responsibilities, and (4) designing resource allocation schemes.

Primarily, the multi-level involvement of members in the pursuit of CSR appears as a central force in fostering CSR implementation. In the four case companies, our respondents acknowledged the central role of upper managers' active participation and example setting for enhancing the way CSR is approached within the firm and for cultivating other members' commitment. Interestingly, two of our four case companies appeared to shift from a relatively passive to a more active approach to CSR as a result of the appointment of a new CEO. Companies that had been involved in CSR for many years still acknowledged the importance of having their executive team fully on board for constructively engaging in CSR implementation. A supply chain director explained:

> *"[CSR implementation] needs the determination of the CEO. If the CEO is determined and has the willingness and is putting his agents in place, he will listen to the agents and give importance to them. After that, the rest of the mechanism will work by itself."* (European Supply Chain Director, firm D)

Hence, a relatively top-down impetus has been highlighted by representatives of our four case companies as an influential element in the development of CSR actions and policies. However, the commitment of members from middle management, to project and line management, down to the factory-floor is also underlined as critical. Without multilevel organizational involvement, necessary upper management support is seen as insufficient, "*[s]ince it is the employees that make the company every day; without their personal commitment to be responsible, you are not responsible. That's all. (...). It requires the actions* *of many men and women on a daily basis"* (General Manager for CSR, firm C). Building organizational members' acquaintance with CSR – through, for instance, educational programs including case studies and information sharing initiatives – are in this perspective important. Such programs facilitate the emergence of shared understandings and comparable levels of awareness, and the common possession of the CSR-related knowledge and CSR-specific abilities needed to address CSR challenges more efficiently.

Second, next to internal stakeholders' involvement, CSR implementation is understood by our respondents as a process that cannot be pursued without ensuring external knowledge and support. Interaction and dialogue with various external actors is seen as an imperative for providing access to more diversified and relevant knowledge. In particular, by connecting with stakeholders early in the CSR implementation process, organizations are considered better able to assess needs and shape trends in their environments:

> *"I don't know any big company that can exist without engaging in a dialogue with external stakeholders (...). [W]ithout that, you're just not present, you're not shaping the environment, and if you want to be responsible and drive the whole process in the right direction, you cannot work in isolation."* (Worldwide HSE Manager, firm D)

Additionally, by maintaining close relationships with conversant external stakeholders, companies can more appropriately approach and address their commercial, social, and environmental expectations as they more easily gain access to relevant knowledge, as expressed by the associate director of pharmaceutical company B: "*[I]t's very important that we connect with people in their own environments, to make sure that – both from a social side and from a medical side - we don't make any mistakes and we have the best chance of success for our products and patients."*

Conversely, raising the awareness of, and to a certain extent educating external stakeholders – in particular consumers and suppliers – also is viewed as a crucial aspect of CSR implementation. Developing external stakeholders' understanding of CSR is often needed; after all, CSR is a shared responsibility of all those involved. Firms may have to change their attitudes and practices, but to some degree so may suppliers and customers -- for instance by learning to ask more questions, by considering more than just cost, and ultimately even by changing their buying behaviour. As the head of sustainability procurement at firm B underlines:

> *"I also need to train a lot of my customers and say like 'I know you're responsible but there are elements we need to be a lot more sensitive to.' So it is a lot about awareness. That's important, (...) making sure you, the supplier, and the customer understands why you do what you do - and they need to be aware and trained and educated."* (Head of Sustainability Procurement, firm B)

Third, CSR edification involves appropriately framing CSR-related objectives and responsibilities within the organization. They must develop formalized CSR policies, guidelines, and tools to encourage organizational involvement in CSR actions and policies. At firm B, a CSR senior manager explains how such progressive formalization occurs:

> *"They started with establishing certain kinds of policies or guidelines with regard to the most important or most material CSR topics for a pharmaceutical company. They looked at human rights, they looked at access to medicine, etc. (...). This culminated in various corporate citizenship guidelines." These guidelines described the basic principles -- what do we want to achieve, and why; and how do we want to achieve this."* (Senior Manager for CSR, firm B)

Respondents further emphasized the importance of certain organizational practices for ingraining CSR within the organization. For example, at firm A, the importance of adapting particular communication processes appeared to be paramount for supporting CSR implementation. In addition, at firm B, interviewees emphasized the need to have competent boundary spanners with clear responsibilities to effectively implement CSR. One senior manager explains that, "*people who understand the [CSR implementation] process and who could really design good measures and good interventions -- we just [often] don't have enough of them."* (Senior Manager for Organizational Development, firm B). In this context, the HR department is often highlighted as a key unit in the CSR edification process. It must adapt the hiring process to ensure the development of appropriate know-how within the organization, provide room for employees to address and work on CSR-related activities (e.g., through job rotations, internships), empower dedicated individuals so that when necessary they can stand up and say "*[l]isten, there is something wrong here*" (Senior Executive Vice-President, firm C), and link organizational incentives to CSR-related performance objectives. A senior manager for CSR at firm B mentioned in this regard that:

> *"[I]f you really want to do sustainable development on a broad level, you have to incentivize them to do this, you have to reward them to do this. (...) But integration in a performance-driven company means integrating it into the performance and scorecards of managers and all associates. Otherwise it doesn't work."* (CSR Senior Manager, firm B)

Fourth, CSR edification implies the constructive allocation of financial and human resources in order to effectively support and strengthen CSR integration within the firm. Companies' actual CSR commitment, it is argued, is demonstrated through investment. Without the necessary resources, the likelihood of effectively designing and implementing CSR seems barely possible. As explained by the head of sustainability procurement at firm B, "*(...) you need to be serious. And being serious for a company like [ours] means asking: 'Do you have the resources to really run the CSR program in the way you've designed it, set out to do it, and made a promise to run it?'*".

CSR Effectuation

Through CSR effectuation, companies (1) align existing structures to CSR objectives (2) and actually deploy CSR actions and policies. In this context, firms invariably struggle through a certain amount of trial and error contending with unexpected emergent challenges as they go along, but seemingly benefiting every step of the way.

First, companies engage in CSR effectuation by innovating or reinforcing their organizational (and inter-organizational) structures to develop the ability to meet CSR-related objectives. Structure adaptation is viewed by most of our respondents as a vital tool driving learning and change within the organization. In particular, the development of a CSR department or team was mentioned by our most experienced interviewees as *sine qua non* for effectively implementing a serious CSR agenda. All case companies set up at some point a distinct CSR-oriented department, which progressively gained a recognized position to set, lead, and assess implemented initiatives. At firm A, the group CSR manager emphasized that to constructively drive change, such a unit should be directly connected to and interacting with powerful people within the firm, so that "*[the CSR council and the executive committee] would engage in back-and-forth exchanges with each other"* and have a follow-up function.

The creation of dedicated, new positions in existing departments also help to materialize CSR efforts within an organization. For instance, at Firm A, the development of a specific position in the communications department was deemed essential to sensitizing people and communicating effectively with various audiences:

> *"We just have hired a sustainability communication manager who's starting now on Monday, actually. Because what we see is that at the corporate level we should be better with the internal and external sustainability communication. So from my point of view, having a sustainability communication manager - this is going to be a huge asset. (...) We're not going to achieve our targets when it comes to sustainability if we don't have everybody on board."* (Group Sustainability Manager, firm A)

In addition, our analysis suggests that in acknowledgement of the complexity and difficulties of constructively partnering with external stakeholders (e.g., NGOs), companies will strengthen their relationships with key stakeholders by creating consultative bodies for dialogue and exchange (e.g., stakeholder panels), or formal task forces for specific CSR issues. This is seen as fostering transparency and accountability, improving social and environmental performance, and generating learning opportunities. A senior manager at Firm C explains:

> *"[I]t takes certain humility because we must accept our mistakes. It can be a kind of trial and error approach, but if we are in a shared approach, we make mistakes together, WE are wrong, WE made a bad choice. But identifying the errors and correcting them together: this is what advances accountability."* (Group General Manager for Sustainability Development, firm C)

Second, while actually deploying CSR initiatives, organizational members emphasize the experience they gain while enacting projects, the value of the feedback they receive from those they partner with and, how together this leads to potentially superior solutions and improved organizational capacities. These initiatives can occur at the local level, the international level, or anywhere in between. Moreover, they could include any number of employees. Yet at all levels and for any number of employees, organizational members speak of insights gained through the interactions with external stakeholders and appreciation they feel upon acquiring these insights. Thus our interviewees suggest that the effective implementation of CSR at the organizational level requires a wide-ranging involvement of a large pool of organizational members in various, repeated CSR-related efforts, as well as regular interaction and expertise sharing, and mentoring between people inside the organization. The head of sustainability procurement in firm B explains:

> *"I had to allow [people involved in the initiative] to think through the process, go back, digest, come back again with the same questions and open up other doors. (...) The investment of time in speaking to the people was substantial. But making sure they understand and come with me paid for all those repetitive interactions (...). People would come in for an hour or two, and help you refine wording or whatever, and then they go back again - that's just a fraction of the time you spent."*

Basic training and educational programs were further provided to employees in several of our case companies in order to refine CSR knowledge and know-how, typically in the form of specific modules. Such short programs, it is argued, contribute to employees becoming familiar with technical and procedural aspects and to linking CSR to their daily work. Information sessions targeting either internal or external stakeholders (or sometimes both simultaneously) raise people's awareness regarding CSR commitments. Additionally, though, they appear to represent important potential sources of knowledge. While people who were involved in such programs emphasized their appeal in stimulating stakeholders' interest and engagement, they also acknowledged how much they learned from their audiences:

> *"(...) So the town hall meeting that I did last week was my first one, but I'm sure that the next time I'm gonna do it, I'm gonna be better at it, because I just went through it and I already had some constructive contact with people. I received feedback from them, I know what interests them, what the message is they're sending when you can see*

*a spark in their eye--so that's something that you can refer to and build upon in the future. (*HSE Manager, firm D)

CSR Exploration

Our findings indicate that through CSR exploration, the last set of CSR implementation processes, companies and their managers actively engage with their external environment to learn more about CSR. In particular, two second-order themes appear to characterize these processes: nurturing CSR-related collaborative exchanges, and searching for innovative solutions.

Organizations are experiencing CSR and learning about it from various stakeholders (e.g., customers, government, suppliers, competitors, NGOs, etc.). Case companies included in our study, as previously mentioned, interact with those stakeholders through channels such as competitor affiliations (e.g., industry associations or networks), cross-sector partnerships (e.g., involving businesses and NGOs), or collaborative projects with suppliers on specific CSR issues (e.g., fair wages for workers in their supply chain). Working directly with stakeholders' help firms to more meaningfully address and develop innovative and lasting CSR solutions. As one manager in firm B explains:

> *"When I joined the* Initiative*, we were shipping 72 million units of the drug per year. And very often, when I was at conferences, people would say "but are you sure about those 72 million pills--are you sure that patients swallowed every one of those pills?" And the activists persisted. (...) [W]hat I saw then was a progressive paradigm shift in the company. Now [with the renewed processes] we can actually say: 'In country X, yes, we know how many pills have gotten to the mouths of patients'."* (Director of Public Affairs in CSR, firm B)

Case companies have thus grasped the idea that they best improve when they come together with stakeholders and this is particularly true for individuals who were directly involved in CSR projects. Those people then begin pushing their organizations to get more deeply involved in such collaborations, as they are convinced they lead to interesting social and business opportunities. Quite interestingly, companies appear to be increasingly searching for innovative CSR solutions by interacting with unexpected actors (e.g., companies from totally different sectors such as banks). For example, companies are embarking into unusual alliances with stakeholders to benefit from their experience in unrelated domains, in the hope of being able to translate their partners' specific context-based competences into the firm's own context. As explained by one project manager:

> *"We're looking much more at innovation in methodology--in the way that we work with our partners in a type of coalition. So we now talk about "unlikely alliances (...) How can we become a part of the company X's supply chain to deliver rehydration salts to the last mile? So that's what I was mentioning, the type of solution that we can think in terms of a new methodology and unlikely alliances that could provide a sustainable solution for the future."* (Project Manager for CSR, firm D)

In addition, our case companies, particularly in the pharmaceutical industry, are now concerned with self-sustaining CSR projects and in this context are looking into social business models. They seek to better understand how to partner with NGOs and local actors to improve social impact. Social business is considered by our respondents as an innovative way of building initiatives that are sustainable and that could potentially represent business opportunities even during economic downturns. As one senior manager explains:

> *"Then you have a very interesting trend, I would say, within the stakeholder environment and that's social business or social enterprises. And that's especially interesting because with social enterprises you have the chance to build social business models with the potential for scale, because both partners have a business thinking."* (Senior Manager for CSR, firm B)

3.4.2 CSR implementation processes and the role of organizational learning: A bi-dimensional model

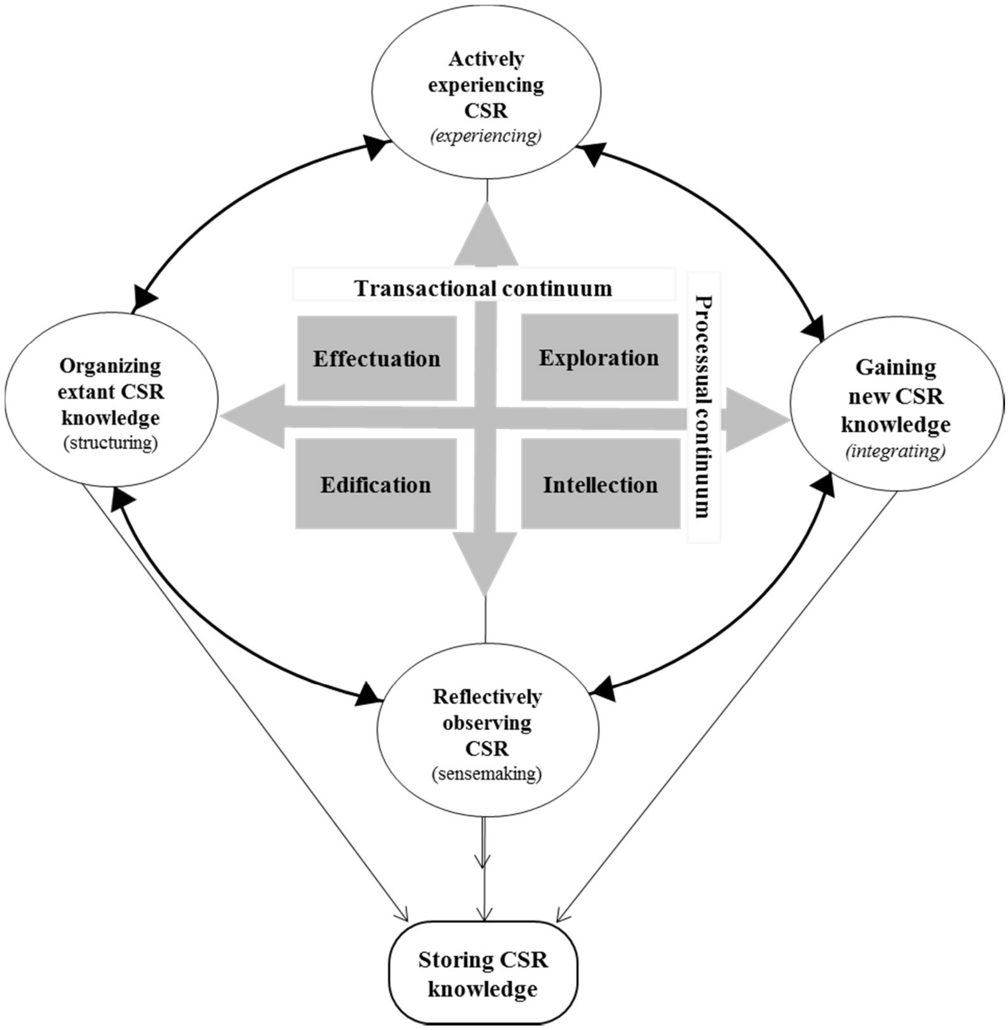
Through CSR intellection and edification, organizations settle upon an understanding of the CSR concept by carefully assessing stakeholders' expectations. They also plan their objectives by reviewing and organizing their existing capacities and finally, reflect on how to build more meaningful relationships with their stakeholders. Through the effectuation process, they actively experience CSR-related initiatives within the company as well as with their stakeholders. This helps them to improve their knowledge of CSR, and adapt their existing structures to reach CSR objectives. With CSR exploration, they closely work with various and sometimes unexpected stakeholders to find more innovative CSR solutions. Through those four processes organizations enhance their CSR-related knowledge base, securing extant knowledge, creating new knowledge, and sharing it with both internal and external stakeholders. Thus overall, CSR implementation seems best achieved by learning through the experiencing of CSR in-house as well as through experiencing CSR initiatives with stakeholders.

In this second part of our analysis, we argue that these four interconnected and partly overlapping sets of CSR implementation processes can be articulated around two learning-related axes: (1) a processual axis and a (2) transactional axis. Along the processual axis, which refers to *how CSR knowledge is approached by companies and their managers*, CSR exploration and CSR effectuation processes relate to ways through which CSR is *actively* experienced by individuals and their organization, in a behavioral perspective. Conversely, CSR intellection and CSR edification processes relate more to activities through which CSR is *reflectively* observed and made sense of in organizational terms, from a more cognitive perspective.

Along the transactional axis, which relates to *how CSR knowledge is carried on by companies and their managers*, CSR exploration and CSR intellection processes relate to ways through which novel CSR knowledge is *captured and assimilated* by individuals and their organization from their internal and external environment. On the other hand, CSR effectuation and CSR edification processes refer to ways through which extant CSR knowledge is *organized and structured* within and without organizational boundaries.

As illustrated in Figure 3.2, the bi-dimensional model conceptualizing a 'learning cycle for CSR implementation' that emerges from our multiple case study. It highlights that the four sets of CSR development processes – which correspond to the four quadrants delineated by the combination of the two axes we identify – are intrinsically linked to four interconnected learning-related aspects. These learning aspects can be seen as corresponding to the respective contrasting ends of each axis: (1) *actively experiencing CSR* (or experiencing), *reflectively observing CSR* (or sensemaking), *gaining new CSR knowledge* (or integrating) *and organizing extant CSR knowledge* (or structuring). Those four dimensions of learning, in keeping with literature on organizational learning (e.g. Huber, 1991) and with processes experienced by our interviewees, are typically complemented by a fifth transversal learning dimension: *storing CSR knowledge. Storing CSR knowledge* refers to the ways through which CSR knowledge is engrafted into the memory of the company--embodied in its technology, its physical and organizational structures, its organizational culture, and its routines as repetitive patterns of activity.

Figure 3.2: Conceptualizing the role of organizational learning in CSR development



In the following subsections, we substantiate these five different learning dimensions and connect them to existing contributions in the literature at the crossroads of CSR and OL.

Actively experiencing CSR

CSR-related initiatives, which are characterized most by CSR exploration and CSR effectuation processes, pertain to learning by actively working on CSR-related projects. Direct involvement with CSR initiatives indeed lead to OL, as already acknowledged by existing scholarship (e.g. Gond and Herrbach 2006; Haugh and Talwar 2010). In addition to learning by experiencing CSR in-house, organizations also learn by experiencing CSR from, and with, stakeholders. When organization members are experiencing CSR-related initiatives with others, stakeholder dialogue, interaction, and integration bring considerable value in terms of CSR-related knowledge, capabilities, and skills to the firm (e.g. Hoivik 2011; Berthoin Antal and Sobczak 2013). In this context, organizational members and their managers can be understood to be 'learning-by-doing'. In other words, accumulated CSR-oriented work experience, especially engagement in and repetition of the same type of stimuli, actions, and policies appears to improve knowledge and the ability to handle CSR concerns and implement further constructive initiatives. For instance at firm B, young managers have the opportunity to follow a CSR program in a developing country, which according to a senior CSR manager improves their learning in various aspects:

> *"I believe that's a very interesting way of driving organizational learning. Because the people that went, let's say to Tanzania or to India, to Vietnam - they're completely inspired through this experience. They have seen [for] the first time in their life what poverty means, what it means for a patient to walk 20 kilometers to meet the doctor. It's a life changing experience. They understand these markets much better. They have a better sense of diversity. They want to change the company afterwards. It is a direct but also indirect way of driving change in an organization and making the organization learn"* (Senior Manager for CSR, firm B).

Reflectively observing CSR

Our study further acknowledges that organizational members and their companies also typically become involved in "learning before doing." That is, they often carefully gather information and knowledge on what issues to address and how to address them before designing and enacting initiatives. According to one manager, "o*nce we have that learning [process] in place, then we can build up on that and make the infrastructure. So it's very much setting a ground, setting an understanding*" (Associate Director for Scientific Capabilities Development, Firm B). For instance, when firm C decided to develop their own CSR-related guidelines, they first identified and studied existing ones:

> *"In 2005, I have been to the source, to those people who were working on developing social and environmental norms - they later named it ISO 26000 - and I asked them: "What are the main outlines you are working with? What are the main*

parameters that you intend to put forward? And I tried to best integrate them in the construction of our responsibility repository (...) and it was so well done that when in 2011, we asked an external ISO 26000 expert to evaluate it, he concluded that we were aligned at 70% with ISO 26000 Standards launched in 2010" (General manager for CSR, Firm C).

CSR implementation thus typically includes learning about an issue before proceeding with CSR-related actions and policies (see also e.g., Kennely et al. 1999; Edwards 2009). Furthermore, our multiple case study analysis indicates that once CSR-related initiatives have been fully or even partly enacted, organizational members are typically reflecting upon them to readjust CSR objectives to internal and external expectations. Thus they are typically learning retrospectively, or 'after doing'. Scholars have shown the benefit of knowledge that can be gained once a project has been developed and CSR actions have been put into practice (e.g. Müller and Siebenhüner 2007; Siebenhüner and Arnold 2007). In addition, CSR objectives are continuously adapted based on stakeholder feedback to design improved solutions for upcoming CSR-related initiatives, as confirmed by one manager:

"We learned what corporate social responsibility is. That's the first point. That is also the point which I mentioned we got in the spotlight [a company publication] - where we explained to people what our corporate social responsibility [actions and policies] were about. And we realized that people actually read these stories, because we got questions on them, so [we] made clearer what was the meaning and rationale behind [them] (...) [and] we realized that the learning process had started." (Strategic Issues Manager for CSR, Firm A)

In sum, this 'reflectively observing CSR' learning dimension, which relates primarily to CSR intellection and CSR effectuation processes, refers to activities through which organizations and their members cognitively engage with and make sense of CSR by learning before and after (partially) doing.

Gaining new CSR knowledge

CSR-related knowledge sometimes exists in a usable form within the firm, having been acquired previously from experience or developed through trial and error by refining existing practices to adapt them to CSR needs. It appears that firms acquire additional CSR knowledge by mimicking other organizations, by procuring knowledge from external experts, and by building search systems to collect information from the organization's environment. They may also gain CSR knowledge by working conjointly (e.g., via partnerships) with external, and sometimes unlikely, actors in their stakeholder network.

In general, we found that organizations develop CSR knowledge by relying on diverse activities. For example, a senior CSR manager explains how members of Firm B acquired CSR-related knowledge from occurrences of misconduct at the firm: *"[Y]ou know how things went wrong because you have discussions with people that have been involved. You have discussions with people who did the investigation (...). Then you are able to write the case. You can write it down; what was really the main driver of the misconduct - what were the root causes and not just the symptoms"*. In addition, managers admit to seeking out competitors and being *"very curious about what is happening in other companies in terms of sustainability development"* (Senior Executive Vice-president, Firm C). Moreover, in contrast to years ago when managers might have avoided representatives of NGOs, one manager spoke of attending a "*conference co-organized by an NGO to talk about healthcare systems, and what are the challenges for them, what are the hot issues and how the industry can respond to them"* (Worldwide HSE manager, Firm D) and actually seeking out stakeholders such as *"NGOs, to discuss, to explain, and to understand together"* (Senior Executive Vice-president, Firm C).

Knowing how and where to obtain CSR knowledge are essential aspects of overcoming important barriers for CSR development. Our findings indicate that the integration of CSR into the core processes of the firm requires the acquisition of CSR-related knowledge in order to develop appropriate skills and other capabilities. In particular, as a Senior Executive Vice-president (Firm C) explained, "*it's helpful to see what other companies do, because there is always the danger that a company will stay in its own little world"*.

Organizing extant CSR knowledge

The organization of CSR-related information and knowledge that firms possess is found to be crucial for allowing internal and external stakeholders to access this knowledge. As already evoked in existing literature, this can be done through the use of traditional corporate communication tools (e.g., annual reports), more CSR-specific tools (CSR reports, memos, codes of conduct, etc.), and new technologies and information-sharing platforms (e.g., Baring-Cruz and Pedrozo 2009; Berthoin Antal and Sobczak 2014). Next to these tools, more conventional interactions (e.g., face-to-face contact), active participation, and engaging in partnerships are also ways of transferring CSR knowledge across the organization and beyond its boundaries. The organizing learning dimension, which is typified by CSR effectuation and CSR edification, represents the ways through which CSR knowledge is structured and transferred inside and to the outside of the firm. From an internal perspective, a Managing Director and Chairman of the Board of Trustees in firm B explained that *"when we started to implement the United Nations Global Compact (...), we realized that most of the people did not understand what the Human Right aspects ought to be, so we did more information and communication and teaching there."* At firm D, Worldwide HSE Manager underscored the importance of broadcasting *"all over the place, starting from the code of conduct that is communicated through internal channels and platforms (...) where we communicate stories that showcase the best practice of these kinds of activities, of projects that contribute strongly to the "social," being socially responsible"*. In addition, she mentions that they "*engage in these discussions with external stakeholders to make sure that they are also knowing."*

In addition to above, the firms are using various structural processes to disseminate CSR related knowledge not only to their employees but also to their external stakeholders. For instance, *"at the human resources level, they also need to push for change. This is encouraging the awareness about important elements in the management of the staff so that people keep in mind the principles that enable a sustainable [performance]"* (Senior. Executive Vice President, Firm C). Similarly, at the CSR department level *"you try to teach the case through different avenues--whether it's the corporate program, whether it's your own training--that you are driving the organization [to understand]* (Senior CSR manager, Firm B). Likewise at the communication department level the most important thing according to one manager is to "*convey a message about being responsible to people that work on totally different functions and make sure that, having that in mind, they also reflect upon this, and implement that in their work"* (Worldwide HSE manager, Firm D).

Storing CSR Knowledge

Finally the transversal 'storing CSR knowledge' dimension refers to the way knowledge is embodied in the organization (e.g., in the structures, culture, routines, and members' minds) for future use. To our knowledge, this aspect of OL has received very little attention from scholars in general and in particular in the context of CSR. The few authors who have partially addressed this process cite the importance of storing CSR knowledge acquired after an industrial incident, and the value of keeping track of knowledge related to key stakeholders to better respond to their demands (e.g. Neale 1997; Mena and Chabowski 2015).

In a similar vein, our respondents provide only a few explicit comments relating to this learning dimension and the way it is handled. Our study suggests that the process of storing CSR knowledge is something that managers do in relatively routinized and often unconscious ways. Interestingly, addressing this aspect of the way they learn appears either not directly relevant for our interviewees or not perceived to be within the scope of their responsibilities. Nevertheless, those managers that we interviewed definitely acknowledged the importance of having sufficient CSR-related knowledge about their stakeholders' expectations, markets trends, and upcoming legislation. Hence, it appears that companies are indeed somehow storing CSR-knowledge, even though they do not approach storing-related activities in a structured and mindful way. A senior CSR manager in firm B describes the way that knowledge previously gained is often usefully re-injected into the design and development of novel actions and policies, mentioning that *"in the past, the company didn't really use the learning and the influence [that] the people [who] are working on the initiatives have developed,"* but that more systematically retrieving that knowledge now played an important role in developing relevant the CSR actions and policies of the company.

3.5 DISCUSSION

By investigating how companies and their members engage in the CSR learning-related processes supporting CSR implementation, our inductive multiple case study allows us to provide a bi-dimensional learning cycle model for CSR implementation (c.f., figure 3.2). This conceptualization first highlights four sets of processes of CSR implementation--CSR intellection, CSR edification, CSR effectuation and CSR exploration. These processes must be understood as interlinked and nurturing each other—thus sometimes partly overlapping, often occurring simultaneously, and occasionally recurrent. These sets of implementation processes are intrinsically connected to four learning dimensions—actively experiencing CSR, reflectively observing CSR, gaining new CSR knowledge, and organizing extant CSR knowledge). These four learning dimensions are complemented with a fifth transversal dimension—storing CSR knowledge, which remains an empirically wraithlike though critical aspect of the CSR learning processes. In particular, our model highlights that these sets of CSR implementation processes and associated, interrelated learning dimensions can be articulated around two learning-related axes: a processual and transactional one. The processual axis refers to the ways companies and their managers' approach CSR knowledge from a behavioral or more cognitive perspective, while the transactional axis relates more to the ways in which CSR knowledge is carried on in and across the organization.

Our findings and the multi-dimensional nature of the learning activities involved in CSR implementation are supported by the existing scholarship on OL. Scholars in the organizational behavior and management fields indeed view companies as learning systems in which the management process is acknowledged as a process of learning through practical experience and thoughtful reflection (Levitt and March 1988; Argyris 1993; Kolb and Kolb 2008). Furthermore, scholars view OL as a cycle (Lähteenmäki et al. 2001) rather than as a linear process, and have identified various central dimensions of OL that can be related to our inductively generated model. For instance Carroll (1998) provides a four-process model of OL that involves a feedback progression and includes processes of observing, reflecting, creating, and acting (see also Crossan et al. 1999). Huber's (1991) similarly highlights four main elements of OL through which organizations first acquire knowledge, then distribute it, further interpret it, and finally store it within the organization for future use. Thus, existing generic OL frameworks combine the reflective thinking, information processing, and experiential perspectives. In addition, they share the view that OL must be approached as a cyclical process. In short, our inductively developed model, the bi-dimensional learning cycle for CSR implementation is to a great extent supported by existing OL frameworks.

3.5.1 Theoretical and managerial implications

With this study we explicitly link practical CSR implementation considerations with learning aspects involved in the CSR development process. Our study stands in line with scholarly arguments that have emerged in the last two decades and that have suggested the importance of learning in designing and enacting constructive and integrated CSR actions and policies (Senge and Carstedt 2001; Molnar and Mulvihill 2003; Edwards 2009; Hoivik 2011).

Yet, despite such suggestions and calls for approaching CSR from an OL perspective, existing models at the intersection of CSR and OL are still rare. In addition, existing models and frameworks are typically developed from an adaptational perspective, where CSR and associated learning occur as a response to internal and external stimulus (see Müller and Siebenhüner 2007; Berthoin Antal and Sobczak 2014). They promote linear and causative perspectives, in which the proactive dimensions of managerial processes tend to be left aside. In addition, existing models often disregard the cognitive aspect of CSR-related learning as they mostly focus on behavioral aspects.

In this context, our study contributes to extant literature in several ways. First, beyond theoretical suggestions and implicit approaches that have tried to characterize the interconnection between CSR development and CSR learning aspects, we provide a clearly structured model specifying how exactly key CSR implementation processes are underlain by central CSR learning dimensions. In addition, our study indicates in a systematic way that when organizations develop CSR-related actions and policies, they are typically relying on three main learning patterns within their stakeholder network: "learning-by-doing", "learning before doing" and "learning after doing".

Second, beyond existing sequential and linear models of CSR implementation (e.g. Maignan et al. 2005; Louche and Baeten 2006; Maon et al., 2009) and CSR learning (e.g. Banerjee 1998; Müller and Siebenhüner 2007), we put forward through our model the importance of viewing the design and enactment of constructive CSR actions and policies as an ongoing process in which key sets of interconnected, recurrent, and sometimes concurrent processes must be approached in a cyclical way rather than in a causative, sequential perspective.

Third, by adopting a practice-based, empirical perspective in this research effort, we answer scholarly calls to provide a comprehensive, field-nurtured model that gives a first-hand account of the way companies are actually experiencing and learning to build CSR into their organization and decision-making processes (Cramer and Loeber 2004; Gond and Herrbach 2006; Asif et al. 2013).

From a more practical perspective, we provide in this study a useful model that depicts the way individuals and their organization experience, learn, and implement CSR-related initiatives in a holistic manner. This model puts forward that CSR implementation, beyond planning and reflective processes, also entails processes of learning through the practice and experiencing of CSR efforts. Therefore and as much as possible, leaders should allow individuals within the organization to get directly involved with CSR projects, which will foster the learning of adequate knowledge and know-how while experiencing CSR. In addition, for effective CSR learning to occur, individuals should take part in initiatives such as workshops and conferences and interactional meetings with CSR experts. This will empower organizational members by providing them with clear opportunities to improve their CSR-related knowledge and necessary relational skills as well as their ability to learn how to learn. The cyclical aspect of our model indeed acknowledges the importance of *continuously* enhancing organizational members' capacities and abilities to develop critical viewpoints, work in collaboration with traditional and unlikely business and non-business partners, and respond to existing and upcoming challenges related to CSR development (see also Bansal 2003; Cramer 2005; Haugh and Talwar 2010).

3.5.2 Limitations and conclusion

As with all research, our study has a number of limitations. First, our data are limited to four companies and to 24 interviews and this may limit the generalizability of our findings. However, the four companies show similar patterns regarding the role of organizations learning in CSR implementation, and this despite differences in terms of industries and national contexts. In addition, to enhance the quality of our research we employed several techniques to ensure an unbiased analysis (see Appendix 3). Yet, we acknowledge that personal interpretations remain important both in terms of study participants' perspective on the issues at hand, and in terms of researchers' understanding and portrayal of study participants' views. In this context, we call scholars to further engage with elements at the heart of our model and to go further into empirically approaching interconnected CSR implementation and learning processes. Scholars may pursue research in different industries to complement our models or could apply the model to the case of SMEs and explore how they differ in their way of approaching learning CSR implementation compared to large corporations.

Although this study has certain limitations, we believe that our approach and the model we propose is a constructive foundation for the study of CSR development at the organizational level and additionally provides a needed dynamic perspective as evinced by the cyclicality of our model.

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Appendix 1: Cases Background: Firms' CSR commitment & external recognitions

Firms	Company's description and example of its CSR commitment	Examples of external recognitions
A	Firm A is a 150 year-old European-based specialty chemicals company with 17'000 employees operating worldwide. The firm starts reporting on CSR only in 2010, but since 2014, sustainability is defined as one of the pillars of the corporate strategy and its implementation is pursued with a holistic approach. Their commitment to sustainability complies with the principles laid down in the Responsible Care Global Charter and includes an ethical responsibility for sustainable, economic, ecological, and fair business practices. They have been certified worldwide according to the management systems ISO 9001, 14001, 50001 and are listed among the top five in the global chemical industry in the Dow Jones Sustainability Index (DJSIndex). By 2013 they had already reached their targeted reduction of greenhouse gas emissions set in 2005 for 2020. They continue to make gains in regard to other environmental parameters.	Member of the Responsible Care ® Global Charter & of the European Technology Platform for Sustainable Chemistry (SusChem) Listed in the Euronet Vigeo Europe 120 Index Rain Forest Alliance
B	Firm B is a 150 year-old European-based pharmaceutical company, with about 130'000 employees operating worldwide. The company possesses a long history and experience in CSR, being one of the first signatories of the United Nations Global Compact. Over the last decade, the firm has faced several severe CSR-related crises, and has had to contend with criticism calling on them to enhance their CSR. Their CSR reports first date back to 2000, and over the years they have developed structured CSR policies and collaborate with multiple stakeholder groups. The company is ranked among the best companies in Access to Medecine Index, and about 40% of those in management positions are women. They have considerably reduced their greenhouse gas emissions since 2008 and are among the top 20 best performing companies in carbon emissions. The company is also assessed as one of the eight pharma companies in the DJSIndex.	Member of the UN Global Compact Certified as the Global 100 Most Sustainable Corporations by Corporate Knights
C	Firm C is a 150 year-old European-based chemical company with about 26'000 employees operating worldwide. The company has historically been a step ahead in terms of CSR development. For instance, they pioneered the 8-hour working day a century ago. The company starts to report on CSR in 2010 and its commitment to CSR is based on the belief that the chemical industry has an essential role to play in providing innovative and environmentally responsible solutions toward continuous improvement. For instance, to ensure continuous learning and development, they have set as a target providing one week of training per employee per year by 2020. The company aims to assert itself as a new model of sustainable chemistry, a reference player. Their commitment and reporting scheme is organized according to the Global Reporting Initiatives. The Dow Jones Sustainability Index positions the company as better than 88% of the companies in its sector and it is listed in the top 10 in the Climate Disclosure Leadership Index.	Member of the Responsible Care ® Global Charter Listed in the Euronet Vigeo Europe 120 Index Rain Forest Alliance
D	Firm D is a 100 year-old European-based research-oriented pharmaceutical company with about 36'000 employees operating worldwide. The company is a subsidiary of a major pharmaceutical corporation (with about 126'000 employees and $74 billion total sales per year). It possesses a long story in corporate social responsibility dating back to the 1940s when the founder conceptualized a moral compass that guides the company and is puts the needs and well-being of the people they serve first. The firm's commitment to CSR is based on managing its personal, business and social impacts to ensure better outcomes for patients and society in general. The parent company has well-structured CSR policies and is interacts with various stakeholders to enhance CSR engagement. Their commitment to sustainability complies with GRI reporting guidelines since early 2000. The parent company is ranked among the best companies in the Access to Medecines Index, and more than 40% of the people it employs in management positions are women.	Certified as the Global 100 Most Sustainable Corporations by Corporate Knights Listed in the Dow Jones Sustainability Index (North America) & in

Appendix 2: Overview of the case firms, interviews & secondary data

Profile					Interviews		Secondary Data
Firms*	**Ownership**	**Sectors of activity**	**Main Business Model**	**Sales per Year ($)**	**Interviews (Occupation) & number of total formal interviews per company**	**Avg. time spent per interview (Avg. no of transcripted pages/informant)**	**Archival material**
A	Public	Care chemicals, natural resources, catalysis, and plastics & coatings	B2B	~8.0 billion	Group Head, Supply Chain Service & Logistics; Strategic Project Manager, Group Technology Service; Group Sustainability Manager, Corporate Sustainability and Advocacy Strategic Issues; Global Marketing Manager; Marketing Manager; Strategic Issues Manager, Corporate Sustainability and Regulatory Affairs **Total number of interviews: 6**	70 minutes (~20 pages per informant)	Annual Report CSR report Website Articles/Book
B	Public	Pharmaceuticals, eye care products & generic medicines	B2C	~58 billion	Managing Director and Chairman of the Board of Trustees; Sr. Organizational Development & Head of European Diversity & Inclusion; Sr. Manager Corporate Responsibility; Head of Sustainable Procurement; Director of Public Affairs; Associate Director for Scientific Capability Development Leader **Total number of interviews: 6**	70 minutes (~21 pages per informant)	Annual Report CSR report Website Articles/Book
C	Public	Chemicals & plastics	B2B	~10 billion	Sr. Executive Vice-President, Sustainable Development; Sr. Executive Vice President & General Manager Europe, Corporate Government Public Affairs; Sr. Executive Vice-President and Country Manager; Group General Manager, Sustainable Development; Manager, HSE (Health, Safety and Environment) Sustainability, & Stakeholders Relations; Manager, HSE Corporate Communication & Public Affairs **Total number of interviews: 6**	70 minutes (~24 pages per informant)	Annual Report CSR report Website Articles/Book
D	Public	Pharmaceutical, medical equipment & consumer	B2C	~28 billion	Director, European Distribution Organization Supply Chain; Project Manager, Corporate Social Responsibility; Manager, Supply Chain; Manager, Worldwide HSE; Manager, Communications and Public Affairs; Manager and Director, International Distribution & European Logistics **Total number of interviews: 6**	70 minutes (~22 pages per informant)	Annual Report CSR report Website Articles/Book

*Pseudonyms are used to protect anonymity of case firms and their members

Appendix 3: Criteria for evaluating research quality: trustworthiness

	Trustworthiness criterion, and how our research method addressed it
Confirmability	Conducted interviews with knowledgeable informants from each case firm and across various departments; Majority of informants were from top management level. Discussions with colleagues in academia and presentation of preliminary findings at conference. Three researchers analyze data; use of the qualitative data analysis program, Atlas.ti.
Credibility	Three researchers participated in setting up research and interpreting findings (not relying on interpretation of single analyst); Between first and second round of interviews, debriefing sessions took place between researcher and superiors In addition to data collected via interviews with wide spectrum of informants from various departments and different hierarchical levels, a range of internal (e.g., corporate annual & sustainability report, presentation, press release etc.) & external (e.g., NGO publications, campaigns, etc.) documents were used. Data was collected at different points in time and in different institutional contexts.
Dependability	Historical implementation of CSR discussed; most of studied firms have largely developed and implemented CSR programs. Given institutional, industrial and market focus of each firm, broad perspective of CSR implementation process can be provided. Use of standardized interview protocol throughout interviews
Generality	Number of case firms as well as number and length of interviews permit detection of various aspects of CSR implementation process
Integrity	Interview questions were in nature non-threatening and permitted informants to discuss openly their experience in their own terms.
Transferability	Present background information on institutional context, industries and on four studied firms in order to establish context of study and detailed description of phenomenon those permit comparisons to be made. Use of two different research settings: B2B (chemical and colors/plastics) vs B2C (pharmaceuticals and drugs/medical devices). Detailed descriptions of each firm's CSR development provided. Standardized interview protocol, clear procedures for data analysis, and database that is input for our qualitative analysis (Atlas.ti) have been applied throughout this study.
Understanding	Initial findings presented in a conference and debriefing sessions organized with colleagues to allow the questioning of this study's findings

PART 3 – CONCEPTUAL RESEARCH

4. Are cross-sector social partnerships afflicted by a sense of otherness?

4.1 INTRODUCTION

There is a growing body of literature that recognizes the importance and benefit of cross-sector social partnerships (CSSPs) between business and nonprofit organizations (NPOs) formed to address social and environmental issues (Austin 2000; Googins and Rochlin 2000; Selsky and Parker 2005; Arenas et al 2013). In such partnerships, knowledge on social issues is seen to improve (Heap 1998; van Huijstee et al. 2007), critical reflections on problems are developed (Spitzeck 2009; Murphy et al. 2012), and more comprehensive solutions may be provided (Hartman et al. 1999; Wadham and Warren 2013). Hence, partnerships condition the organization to learn to develop corporate social responsibility (CSR) (Hartman et al. 1999; Arya and Salk 2006; van Huijstee et al. 2007; Seitanidi and Crane 2009) and consequently learn to address societal concerns (Selsky and Parker 2005; Eweje and Palakshappa 2009).

However, developing and sustaining CSSPs is a complex and dynamic process as the partnering organizations are from fundamentally different societal spheres and hence are differing in terms of organizational goals, culture, governance, and competences (Googins and Rochlin 2000; Rondinelli and London 2003; Berger et al. 2004). Consequently, partners are not easily able to set common goals, build trust, respect and accept their differences, and equitably govern the partnership (Waddell 2000; Vangen and Huxham 2003; Berger et al. 2004; Selsky and Parker 2005; Seitanidi and Ryan 2007). Those issues associated with partners' inherent differences undermine the formation and implementation of CSSPs and have been a dominant concern for scholars (Wesltey and Vredenburg 1997; Rondinelli and London 2003; Seitanidi et al. 2010; Arenas et al. 2013). Accordingly, scholars have sought to identify effective means of overcoming those differences. Recommendations such as scoping partnership issues, defining initial agreements, building trust and relationships, and identifying bridging individuals have been the subject of much research (Austin 2000; Crane and Livesey 2003; Rondinelli and London 2003; Vangen and Huxham 2003; Berger et al. 2004; McFarlan 2004; Arenas et al. 2009; Rivera-Santos and Rufín 2010; Seitanidi et al. 2010).

Despite the increasing interest and research, the development of CSSPs is still characterized as being at an embryonic stage. Often the CSSPs can be described as merely philanthropic, with a firm simply giving money to the nonprofit, a mode of interaction that may actually impede the building of true partnership (Googins and Rochlin 2000; Jamali and Keshishian 2009; Arenas et al. 2009). In addition, scholars stress the need for change within the relationship between partners (Seitanidi 2008; Seitanidi and Crane 2009) and call researchers to further to develop concepts, theories and frameworks to acknowledge our understanding of the challenges related to effective partnership development (Berger et al. 2004; Selsky and Parker 2005, Seitanidi et al. 2010; Austin and Seitanidi 2012; Wassmer et al. 2012; Arenas et al. 2013).

Our study aims to respond to these calls by considering the following research question: How can organizations maximize their partnership-fit potential to successfully unfold CSR development within their organization? The central thesis of this paper is that in addition to the already identified intrinsic differences found to exist between partners, partners may further perceive one another as existentially different. This perception of existential otherness may explain why typically they have not to date been able to maximize fit potential and generate successful partnerships. We will contend that scholars have been overlooking this important causal factor, a factor which demands a different solution than those provided to date, what we will term “the casual interaction”. Acknowledging the problem of existential otherness and the casual interaction as its solution should make a significant contribution to research, since the CSSP is uniquely prone to the problem.

In the first section of this paper, we examine the cross-sector partnership literature by identifying the motivations for CSSPs development, the main differences between partners, and the issues and solutions provided to date by scholars for effective partnership development. We then conclude this part by identifying a noteworthy gap in the field. In the next section, we import the concept of the existential other from political science, arguing it to be an issue yet unaddressed by the literature. We then apply the sense of otherness to the CSSPs literature and finally conclude by introducing the casual interaction as a possible solution to overcome the sense of otherness.

4.2 CROSS-SECTOR SOCIAL PARTNERSHIP

According to scholars, an important strand of literature in the management field dealing with business and civil society interactions has emerged since the 1990s (van Huijstee et al. 2007; Arenas et al. 2009; Murphy and Arenas 2010; Kolk et al. 2013). Those partnerships between business (BUS) and nonprofit organizations (NPOs) represent what is referred to as "social partnerships" (see e.g., Googins and Rochlin 2000; Seitanidi and Crane 2009; Seitanidi et al. 2010) or "cross-sector social partnerships" (CSSPs) (see, e.g., Selsky and Parker 2005).

A growing number of typologies regarding partnership have been introduced (see e.g., Rondinelli and London 2003; Kolk et al. 2008; Peloza and Falkenberg 2009). Seitanidi and Crane (2009:414) identify four types of CSSPs: *Public-Private Partnership* referring to the partnerships between government organizations and business; *Public-NPO Partnerships* referring to the partnerships between government and nonprofit organizations; *Private-NPO Partnerships* referring to the partnerships between the business and nonprofit organizations; and *Tripartite Partnerships* referring to the engagement of the private, government, and nonprofit organization on a social issue.

One of the most cited definitions is by Waddock (1989:18) and according to her CSSPs are: *"A commitment by a corporation or a group of corporations to work with an organization from a different economic sector (public or nonprofit). It involves a commitment of resources - time and effort - by individuals from all partner organizations . . . Social partnership addresses issues that extend beyond organizational boundaries and traditional goals and lie within the traditional realm of public policy - that is, in the social arena. It requires active rather than passive involvement from all parties. Participants must make a resource commitment that is more than merely monetary".* The range of social issues is wide and associated with economic development, education, health care, poverty alleviation, and community capacity building (Waddock 1989; Austin 2000; Selsky and Parker 2005; Murphy and Arenas 2010). Further, CSSPs could start with a collaborative approach (Austin 2000) or could begin with a confrontational interaction or a potential conflict (Stafford et al. 2000; Arenas et al. 2013). In addition, the size, scope and purpose of CSSPs may vary (Googins and Rochlin 2000; Selsky and Parker 2005). For instance, CSSPs could happen between two entities or many, at the local vs the global levels, for short- vs long-term time frames, or go from totally voluntary to fully mandated arrangements (Selsky and Parker 2005; van Huijstee et al. 2007). For the purpose of the article, we will focus on partnering between *for-profits and NPOs*, giving little attention to relationships between *for-profits and public organizations* and *NPOs and public organizations*. Further, we will use term NPO to generally mean both nongovernmental organizations (NGOs) and community-based organizations (e.g., advocacy, religious, community and labor organizations from the civil sector). In keeping with Rondinelli and London (2003:62), we believe that for-profit and non-profit partnerships possess fundamentally different goals, missions, governance structures, and hence, they are best suited for the purpose of this paper. In addition, we will use the terms CSSPs and partnerships interchangeably by referring to the engagement of the for-profit organizations with NPOs.

Today, NPOs are recognized as part of the institutional environment of CSR development (Arenas et al. 2009). Joint efforts in this regard are on the rise causing greater interdependency between organizations (Austin 2000; Arya and Salk 2006; Jamali and Keshishian 2009). For the purpose of this paper, we define CSR as "the context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance" (Aguinis 2011 :855). Hence, CSR is understood as a stakeholders-based notion and requires the firm to develop new competences and skills to respond to stakeholders' expectations (Caroll 1991, 2004). Accordingly, CSR development requires the involvement of the organization with all kind of actors, not just with shareholders, customers, and regulators (Roome 2001; Nijhof et al. 2008). In this perspective and in line with other scholarship, we also argue that CSR development may occur best when firms partner with actor(s) from different sectors. By sharing their competences, knowledge and skills, firms best learn to deal with CSR-related issues and implement CSR within their businesses and operations (Zadek 2004; Cramer 2005 ; Arya and Salk 2006 ; Burchell and Cook 2008 ; Haugh and Talwar 2010 ; Berthoin Antal and Sobczak 2014). The main theories used in this domain to explain the motives and dynamics between partners include resource dependence, social exchange, legitimization, efficiency and strategic collaboration, and corporate social performance (Wood and Gray 1991; Frooman, 1999; Austin 2000; van Huijstee et al. 2007; Arenas et al. 2013).

The literature on cross sector partnerships explores the various types of partnerships (see for example Seitanidi and Crane (2009) cited above; Peloza and Falkenberg 2009), the drivers/motivation for partners in entering in collaboration (Huxham and Vangen 2000; Selsky and Parker 2005), the benefits/outcomes associated with joint collaborations (Heap 1998; Seitanidi et al. 2010), the difficulties in developing partnerships (Berger et al., 2004; Seitanidi and Ryan 2007; Kolk et al. 2008), the characteristics of successful partnerships (Austin 2000;

Rondinelli and London 2003; Berger et al. 2004; Selsky and Parker 2005), and the collaboration continuum with regard to the degree of engagement between partners (Austin 2000; Murphy and Arenas 2010). Below, we first discuss the drivers explaining why corporations and NPOs are entering into partnership and the outcomes associated with it.

4.2.1 What are the driving forces behind the CSSP trend?

Given the historical adversarial relationship between corporations and NPOs, the main research in the field of management has tended to focus on explaining the drivers leading to partnership formation (Rondinelli and London 2003; Selsky and Parker 2005). We categorized those drivers in regard to two distinct elements: extrinsic and intrinsic. The first refers to external drivers and relates to the external pressure exerted on firms to engage in CSSP independent of their willingness/choice. The second refers to the internal motivations of firms to engage in CSSP, where it is perceived as bringing considerable benefit to the firm.

Extrinsic Driving Forces

For the last two decades, firms have been facing increasing stakeholder pressure in regard to CSR and sustainability (Rondenelli and London 2003; Selsky and Parker, 2005; Arya and Salk 2006; Arenas et al. 2013). Accordingly, firms have found themselves facing numerous new challenges when it comes to effectively implementing these new initiatives (Seitanidi and Crane 2009), and in this context the CSSP has been found to be instrumental in implementing CSR within the company (Austin 2000; Waddell, 2000; Seitanidi and Ryan 2007; Seitanidi and Crane 2009; Murphy and Arenas 2010). Further, social and environmental problems have grown in magnitude and complexity as companies' operations are evolving within a global supply chain (Austin 2000; Arenas et al. 2009; Eweje and Parakshappa 2009). In this globalized economy, addressing CSR issues necessitates the involvement of different actors given the emergent and interdependent characteristics of those issues (van Huijstee et al. 2007). For instance, Calton and Payne (2003) argue that *messy problems* or paradoxes (e.g., social issues that are uncertain, complex with unclear boundaries) can only be solved by engaging with others (see also Westley and Vredenburg 1997; Hartman et al. 1999). Hence, according to scholars, it is only when firms combine vision, efforts and resources with NPOs that they will be able to find effective and appropriate solutions to those meta-problems (Austin 2000; Googins and Rochlin 2000; Calton and Payne 2003; Rondinelli and London 2003; Seitanidi 2008).

According to Schrempf-Stirling and Palazzo (2013), the "naming and shaming" approach used against corporations appears less in current NPO campaigns, suggesting a willingness of NPOs to consider collaboration as an option (Hartman et al. 1999; Stafford et al. 2000; Jamali and Keshishian 2009). Additionally, given corporations' involvement in various stakeholders' initiatives (e.g., Nestlé joining the Roundtable on Sustainable Palm Oil), there is also a willingness on the corporate side to consider partnership collaborations. Therefore, despite the concerns both parties may have, CSSPs are perceived by both as necessary for learning CSR and ultimately solving complex social and environmental issues (Selsky and Parker 2005; Arenas et al. 2009; Eweje and Palakshappa 2009; Jamali and Keshishian 2009; Seitanidi and Crane 2009).

Intrinsic Driving Forces

Although firms began entering CSSPs for extrinsic reasons, benefits from "sleeping with enemy" have emerged and begun to constitute a set of intrinsic reasons for partnering (see Austin 2000; Googins and Rochlin 2000; Rondinelli and London 2003:63). First, CSSPs provide opportunities for learning in the relatively new and constantly evolving field of CSR (Selsky and Parker 2005; Arya and Salk 2006). For instance, firms can access the knowledge, expertise, and networks of the partners involved (Heap 1998; Waddell 2000; Rondinelli and London 2003; van Huijstee et al. 2007; Seitanidi et al. 2010) and this can improve firms' CSR policies (Selsky and Parker 2005; van Huijstee and Glasbergen 2008) and potentially bring competitive advantages (Sharma and Vredenburg 1998; Holmes and Moir 2007).

A second benefit of partnering is gaining the legitimacy to operate with external constituents on which a firm depends (Selsky and Parker 2005; van Huijstee et al. 2007; Arenas et al. 2009; Muphy and Arenas 2012). Legitimacy is defined as 'a generalized perception … that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions' (Suchman 1995:575). Thus partnering may improve a firm's reputation externally, helping it to attract new and existing customers, as well as internally, helping it to retain and attract talented employees (Rondinelli and London 2003; Berger et al. 2004; Selsky and Parker 2005; van Huijstee et al. 2007; Kolk et al. 2010).

Third, partnerships can be instrumental to value creation (Huijstee et al. 2008; Seitanidi and Crane 2009; Clarke and Fuller 2010; Murphy and Arenas 2010; Austin and Seitanidi 2012). By sharing resources, knowledge, and capabilities, more effective approaches may be identified and solutions implemented (Austin 2000; Rondinelli and London 2003; Berger et al. 2004). Through partnership, relationships between partners are improved, trust is developed (Selsky and Parker 2005; van Huijstee and Glasbergen 2008) and partners begin to learn from one another (Selsky and Parker, 2005; Arya and Salk 2006; Burchell and Cook 2008). Partners may complement one another's strengths, and thus have more resources to allocate. Together with the emergence of new business models, then, these may all lead to social value creation (Dahan et al. 2010).

4.2.2 Challenges encounters by partners in CSSP

Even if partnerships have become a growing imperative their effective implementation remains problematic, and a poorly understood phenomenon (Googins and Rochlin 2000; Berger et al. 2004; Seitanidi and Crane 2009; Arenas et al. 2013). By effective implementation, we refer to the last stage of the collaboration continuum for partnership identified by Austin (2000) and adopted by other scholars in the field (see e.g., Seitanidi and Ryan 2007; Jamali and Keshishian 2009; Peloza and Falkenberg 2009; Arenas et al. 2013). Austin's (2000) collaborative continuum provides a conceptual framework with three principal stages moving from least to most collaborative: philanthropic, transactional, and integrative. Partnerships reaching the integrative stage are able to provide greater social value as partners experience more collective action and organizational integration (Austin 2000; Berger et al. 2004; Austin and Seitainidi 2012). At the integrative stage, partnership is viewed as a more proactive form of engagement as partners process learning (e.g., improve employee awareness of community and social issue), collaborate on internal corporate processes and product development, and/or achieve outcomes that were unattainable without their engagement (Rondinelli and London 2003:65; Bowen et al. 2010:305; Hart and Sharma 2004). However, scholars investigating CSSPs observe that the integrative stage is rarely reached given the inherent differences between businesses and NPOs (Austin 2000; Googins and Rochlin 2000; Berger et al. 2004; Jamali and Keshishian 2009; Arenas et al. 2013; Kolk et al. 2013), the hesitancy of firms to fully involve themselves in partnerships (Rivera-Santos and Rufín 2010:66) and that consequently authentic learning does not often occur (Hart and Sharma 2004; Bowen et al. 2010). In the following subsections, we first describe the main differences arising from organizationally different sectorial settings, and then provide the resulting issues arising from those differential challenges.

Main differences between partners

When, actors from fundamentally different sectors partner around a social issue, their perception, approaches and their motivations for addressing the issue are different (Googins and Rochlin 2000; Berger et al. 2004; Hard et al. 2005; Selsky and Parker 2005; Murphy et al. 2012).

First, differing organizational missions and visions among partners can be problematic (Berger et al. 2004; Arya and Salk 2006). Broadly speaking, the mission of any non-profit is the creation of social value, while the mission of for-profits is the creation of economic value—that is, shareholder value (DiMaggio and Anheier 1990; McFarlan 1999; Huxham and Vangen 2000; Rondinelli and London 2003; Selsky and Parker 2005; Kolk et al. 2008; Seitanidi et al. 2010). Additionally, nonprofits tend to be altruistic (e.g., delivering services to key constituents), while businesses tend to pursue self-interest (e.g., enhancing corporate image, selling products) (McFarlan 1999; Husted 2003; Selsky and Parker 2005). Hence, financial considerations are usually a relatively small aspect of the mission of the nonprofit organization compared to mission of the for-profit one (McFarlan 1999). Husted (2003) discusses this in terms of the centrality and specificity of the for-profit (Jamali and Keshishian 2009). If CSR activity is not central to the firm and the firm focuses too intently on the capture of a share of the profit stream, then the firm will only minimally engage in the partnership (Husted 2003; Jamali and Keshishian 2009: 281). In short, the lack of fit between the mission and vision of organizations within a partnership can impede the development of effective CSSP (Wesltey and Vredenburg 1997; Heap 1998; McFarlan 1999; Selsky and Parker 2005; Murphy et al. 2012)

Second, differing sets of competences and strengths can inhibit partnerships (Jamali and Keshishian 2009 citing Osborne and Gaebler 1992). For instance, firms possess enormous resources, technical expertise, managerial efficiency, and may be more creative and dynamic; on the other hand, nonprofits may possess better knowledge regarding what is needed in the field, are mission driven, and better able to reach the improvished (Jamali 2006; Kolk et al. 2008; Jamali and Keshishian 2009). Additionally, for-profits invest money in partnership whereas non-profits invest resources other than capital (Berger et al. 2004; Jamali and Keshishian 2009; Seitanidi and Crane 2009; Rivera-Santo and Rufín 2010). Failing to recognize and appreciate these differences can easily be an impediment to effective partnering (Rondinelli and London 2003; Berger et al. 2004; Seitanidi and Crane 2009; Austin and Seitanidi 2012).

Third, cultural clashes across and within organizations may complicate partnerships (Austin 2000; Crane 1998; Berger et al. 2004; LGI 2004; van Huijstee et al. 2007). There may be differing views on organizational structure, incentives and motivational structures, compensation practices, allocation of costs and benefits, and emotional content (Westley and Vredenburg 1997; Austin 2000; Berger et al. 2004; Selsky and Parker 2005; Murphy et al. 2012). Furthermore, as noted by DiMaggio and Anheier (1990), NPO orientations are ideological, and are value-rational rather than means-rational, which is generally not the case amongst for-profit organizations. Therefore, even if businesses and NPOs operate in a similar geographic environment, they may speak different organizational languages and have conflicting values, making the creation of a common culture for effective partnership nearly impossible (Googins and Rochlin 2000:135; Seitanidi and Crane 2009). Finally, according to the research team of Laufer Green Isaac (LGI) (2004), the fundamental issue explaining the failure of partnership is the negative stereotypes that for-profit and non-profit members hold of one another. Potential partners typically possess serious negative stereotypes from the outset, and once they begin to interact these get reinforced given their cultural differences, becoming a major source of conflict between partners (Hartman et al. 1999; LGI 2004; Arenas et al. 2009; Bowen et al. 2010).

Fourth, contrasting styles of governance can complicate partnerships (McFarlan 1999; Huxham and Vangen 2000; Rondinelli and London 2003). For instance, members lower down in NPO organizations tend to be more involved in decision making, given the weaker hierarchy and flatter organization structure of NPOs compared to for-profits (Bryson et al. 2006; Rivera-Santos and Rufín 2010: 56). Correspondingly, the members of NPOs are less likely to be authority-oriented and looking to their managers for instructions. The CEOs of non-profits are also more likely to formally communicate with members outside the executive team in order to keep everyone in the loop (McFarlan 1999). These differences in governance are then exacerbated by the tension that necessarily exists when having to choose at times between promoting one's own organizational interests vs. those of the partnership (Huxham and Vangen 2000).

Issues arising from the differences between partners

First, the relations between partners have often been characterized by the lack of agreement on partnership objectives (e.g., *raison d'être*, roles, and expectations) given differences regarding their separate organizational missions, goals and cultures (Googins and Rochlin 2000; Vangen and Huxham 2003:18; Berger et al. 2004; Selsky and Parker 2005;). For instance, if each partner has a different motivation for joining, then reaching a common agreement on the partnership's objectives will be difficult (Rondinelli and London 2003; Vangen and Huxham 2003; Arenas et al. 2009). In addition, the differences related to organizational structure and culture may make it difficult for partners to clearly express intentions, further inhibiting agreement on the partnership's goals (Berger et al. 2004; Seitanidi and Ryan 2007; Burchell and Cook 2008). Additionally, given this multiplicity of (sometimes conflicting) goals, members' agendas are frequently "hidden" from one another, with the true intent of each party being to satisfy its own interests despite the partnership (Vangen and Huxham 2003:18). In fact, the Arenas et al. (2009) study on CSSP found that dialogues between partners were frequently biased and dishonest. In such context, scholars noted that there is still a long way to go for NGOs to understand and accept one another given the sectorial differences in which they operate (Googins and Rochlin 2000; Rondinelli and London 2003; Arenas et al. 2009).

Second, scholars noted that both the difficulties associated with building CSSPs (Kolk et al. 2008; Seitanidi et al. 2010) and the failure of many partnerships have their roots at the partner selection and planning stages (Hagen 2002; Jamali and Keshishian 2009; Seitanidi and Crane 2009). That is, the process of finding compatible partners means identifying complementary strengths and weaknesses before engaging in a partnership relation (Hagen 2002; Jamali and Keshishian 2009; Seitanidi and Crane 2009). Seitanidi and Crane (2009:423) compare the actual process of partner selection by organization to 'blind-dating'. Similarly and according to Googins and Rochlin (2000:137), there exists a lack of 'natural relationships' (e.g., firms being members of chambers of commerce; nonprofits aligning themselves with one another) between partners from different sectors leading to sectoral separateness. The authors even go further and talk about segregation between organization members in partnerships given the infrequency of interactions and contacts between those sectors (Googins and Rochlin 2000:137).

Therefore, given the sectorial differences between them, partners fail to understand and appreciate one another's strengths, and hence fail to find the right partner (Berger et al. 2004; Jamali and Keshishian 2009; Seitanidi and Crane 2009; Austin and Seitanidi 2012). In addition, the differing competences and strengths of partners gives room to power asymmetry between partners (Waddell, 2000; Berger et al. 2004; Selsky and Parker 2005; Seitanidi and Ryan 2007; Eweje and Palakshappa 2009; Seitanidi and Crane 2009) and the resulting tendency is for a partner to behave opportunistically at the expense of the other (Seitanidi and Crane 2009; Rivera-Santo and Rufín 2010), or to use its power to influence the behavior of the other to reach its self-objectives (Doh and Teegen 2002 in Selsky and Parker 2005; Seitanidi and Crane 2009). Many nonprofits, for example, fear losing control over the partnership agenda since control of the agenda is a matter of their own survival as they are dependent on ownership of the issue (Vangen and Huxham 2003:14; Selsky and Parker 2005).

Third, when partners have different cultures and worldviews, building trust is difficult (Crane and Livesey 2003; Arenas et al. 2009), and a lack of trust between partners is frequently viewed as a key reason for the frequent failures of CSSPs (Rondinelli and London 2003; Vangen and Huxham 2003; Berger et al. 2004). For starters, business and NPOs often work from different meanings of trust. From a business perspective, the notion of trust resides in the notion of risk reduction and is based on constrained contractual exchange. For NPOs the notion is based on the social contract, and solidarity between partners emerges around the mission or shared values (Selsky and Parker 2005: 856; Seitanidi and Ryan 2007). In addition, historically corporations and NPOs have often engaged in adversarial relationships (Rondinelli and London 2003). For instance, many partnerships are developed as a response to an NPO's displeasure with a firm's actions and policies, and such dissatisfaction may not be the most constructive foundation for a partnership to rest upon (Selsky and Parker 2005; Burchell and Cook 2008; van Huijstee et al. 2007). Further, trust in such context needs to emerge in an unfamiliar world, since there tends to be a lack of partnering experience between firms and NPOs (Rivera-Santos and Rufín 2010). Moreover, according to Burchell and Cook (2008:45), an important number of international NGOs notice the unwillingness of their business partners to really engage, and rather treat their CSR engagement merely as a "tick box" exercise (Wittneben et al. 2012).

Jamali and Keshishian (2009) have argued that despite their often questionable performance, the benefits of partnering may still be higher than not partnering, and this may explain why actors still continue to engage in them (see also Arenas et al. 2009; Seitanidi and Crane 2009). However, this may suggest that partners keep their expectations low, seeking only the most rudimentary efficiency and the most simplistic outcomes. With such expectations, trust cannot be reinforced as suggested by Vangen and Huxham (2003). In addition, the fact that most partnerships are project-based means they are non-routine, complex, and short-term, providing limited chance to partners to get to know each other and therefore build trust (Selsky and Parker 2005; Le Ber and Branzei 2010; Manning and Roessler 2014). In such a context, partners possess a more "limited knowledge basis to judge relational risks" associated with the partnership leading to mistrust (Rondinelli and London 2003:70; Vangen and Huxham 2003). Learning by sharing knowledge in such a milieu of mistrust rarely occurs between partners and is an impediment to successful partnership development (Rondinelli and London 2003; Selsky and Parker 2005; Arya and Salk 2006; Burchell and Cook 2008; Bowen et al. 2010).

Fourth and finally, the differing governance structures of partners may cause decision-making to slow down or even come to an impasse, because partners can't agree on how to make decisions and who has ultimate authority (McFarlan 1999; Huxham and Vangen 2000; Rondinelli and London 2003; Berger et al. 2004). Considerable time is lost as the partners try to establish norms of decision-making, and in some cases the partnership breaks down completely (Rondinelli and London 2003; Berger et al. 2004:66). Alternatively, when power relations are imbalanced as they frequently are in non-profit/for-profit partnerships, there is also the risk of the weaker parties simply adapting to the modus operandi of the dominant partner and consequently reducing the potential for CSSP "pollination" (Seitanidi and Ryan 2007).

As shown above, the challenges inherent in CSSP engagement arise from potentially drastically different missions, competencies, cultures, and governance structures, all contributing to a lack of common objective, to power asymmetry and the failure to understand and appreciate one another's strengths, to a lack of trust, and to difficulties in decision-making (Hartman et al. 1999; Berger et al. 2004; Jamali and Keshishian 2009; Rivera-Santos and Rufín 2010; Seitanidi et al. 2010). However, scholars have proposed ways to overcome these challenges in order to build effective CSSPs. This is further elaborated upon in the following section.

4.2.3 Existing solutions to date

A group of scholars have focused their attention on the chronological stages of CSSP development, and within each stage they explain how to plan and manage the partnership (see e.g., Austin 2000; Googins and Rochlin 2000; Rondinelli and London 2003; Seitanidi and Crane

2009; Seitanidi et al. 2010; Austin and Seitanidi 2012). The aim of those scholars is to provide prescriptive and descriptive steps of partnership building starting usually with the planning and formation phase, then the design and implementation phase, and finally the institutionalization phase. Others have provided a list of success factors for effective partnership development (see e.g., Googins and Rochlin 2000; Rondinelli and London 2003; Berger et al. 2004; van Huijstee et al. 2007; Seitanidi and Crane 2009; Bowen et al. 2010; Leach et al. 2013). Instead of presenting verbatim these comprehensive and in some places redundant lists of chronological steps or success factors, we will simply provide the most common success factors existing within the literature.

Scholars first recommend proper planning: identifying the firm's needs, the purpose of the CSSP, and the characteristics of the ideal partner (Rondinelli and London 2003; Clarke and Fuller 2010; Seitanidi et al. 2010), in particular complementary strengths (Berger et al. 2004; Jamali and Keshishian 2009; Seitanidi and Crane 2009; Clarke and Fuller 2010; Austin and Seitanidi 2012). In addition, potential partners need to study one another to understand the other's needs and interests and the motivations for partnering. Accordingly, if partners are able to detect a partner's potential fit, they will increase the likelihood of successful partnership implementation (Austin 2000; Berger et al. 2004; Seitanidi and Crane 2009; Seitandi et al. 2010).

Second, the alignment of goals and strategy and accountability is another important aspect of successful partnering (Westley and Vredenburg 1997; McFarlan 1999; Austin 2000; Googins and Rochlin 2000; Le Ber and Branzei 2010). A clear agenda must be developed early on to avoid later conflict arising from confusion over differing aims (Austin, 2000; Bryson et al. 2006). Furthermore the resources—financing, labour power, and materials -- each is to commit must be clearly specified. Scholars also acknowledge the importance of both formal and informal agreement in establishing the accountability of each participant in the partnership

(Bryson et al. 2006; Seitanidi and Crane 2009). Reporting documents should be jointly developed at the outset (and refined over time) that schedule tasks, track the contribution of each member, and identify surfacing issues requiring attention. Communication channels have to be specified detailing whom to contact under which circumstances, and which senior executives are to be turned to on both sides when an impasse threatens the partnership (Austin 2000; Googins and Rochlin 2000; Berger et al. 2004; Sietanidi 2008; Seitanidi and Crane 2009;). Furthermore, it is worth noting that the continual elaboration of such understandings necessitates the investment of considerable time and management attention as the partnership evolves.

Third, building trust between partners is viewed as another critical aspect of partnering. The creation of trust is rooted on common past satisfactory experiences and when partners reach the expected outcomes trust is reinforced (McAllister 1995). Thus "trust building is a cyclical process and that with each positive outcome, trust builds on itself incrementally, over time, in a virtuous circle" (Vangen and Huxham 2003: 8), and that a history of interactions in and of themselves, is a good indicator for transformative potential in CSSPs (Seitanidi et al. 2010). Indeed, trust is best built between partners through gradual and intense relations where knowledge sharing and good intentions are demonstrated (Rondinelli and London 2003:72; Burchell and Cook 2008), and where at first small wins together are achieved (Vangen and Huxham 2003). Burchell and Cook (2009) noted that trust was initiated through the personalization of the interaction--viewing participants in the partnership as individuals instead of as representatives of their organizations. Arenas et al. (2009) similarly observed the value of personalization and the importance of emotions and perceptions in enabling participants to make sense of one other, and to move away from their pre-defined roles. Thus the process of social construction, or sense-making, which depends on the interrelations and perceptions among actors, helps to avoid mistrust between partners (Arenas et al., 2009; Hart and Sharma, 2004). To sum up, building trust requires long-term commitment with frequent interaction and close relationship, respect for different value systems and worldviews between actors (McAllister 1995; Crane and Livesey 2003; Vangen and Huxham 2003; Jonker and Nijhof 2006). If partners are not able to select the right partners and align their objectives, trust building becomes even more challenging.

Fourth, given the potentially wide gap resulting from differences between partners, relationship building is viewed by scholars as an imperative for successful CSSP if the necessary knowledge for social value creation is to be acquired (Burchell and Cook 2008; Arenas et al. 2009; Murphy et al. 2012). For partners to clearly express their intentions and understand each other's responsibilities, partners need to interact and communicate (Berger et al. 2004; Seitanidi and Ryan 2007; Burchell and Cook 2008). Payne and Calton (2004:133) argue that through dialogue "preconceived relationships between self and others change as new learning occurs". For instance, labor trade unions over the years have come to be viewed by companies as members of their organizational field, given the regular interactions between them. In contrast, NGOs, with whom collaboration has just begun to occur in last decade or so, are still typically viewed as being outside the field (see e.g., Arenas et al. 2013). According to Crane and Livesey (2003:43), in genuine dialogue—defined as a true two-way symmetric endeavor—each partner is able to maintain a consistent and coherent identity. In other words, in robust partnerships, each participant appreciates and respects the other's identity (Crane and Livesey 2003; Holmes and Moir 2007), and together, then, they avoid the risk of losing their uniqueness and the strength they may draw from that (Selsky and Parker 2005; Seitanidi and Ryan 2007).

Additionally, according to Hart and Sharma (2004:14) intense interactions between partners is critical for the transference of tacit (unwritten) knowledge that resides in people and their traditions, as well as for building the managerial capacity for empathizing with various stakeholder perspectives. A Starzyk, Holden, Fabrigar and MacDonal (2006:833) study found that the quantity and the quality of interaction between two individuals matters for them to truly understand each other. Therefore, to truly know a person, the researchers argue for the importance of cumulative interactions taking place in a variety of terms of verbal, physical, social and environmental contexts (p. 845).

Huxham and Vangen (2000:1167) argue that communications between partners takes place through formal and informal instruments (e.g., workshops, seminars, telephone, and e-mail) encouraging members to share information, build trust, and develop common understanding (see also Sagawa 2001). In addition, one-to-one dialogues between partners help to build relationships starting with exploratory meetings between partners (van Huijstee and Glasbergen 2008). The Huzzard, Ahlberg and Ekman (2010) study on mobilizing and linking various groups and actors found that informal talk and conversations on a regular basis (e.g., everyday conversation, visiting each other's workplace) were the key practices leading to a feeling of openness and learning of each other perspectives. Further, Seitanidi et al. (2010) report a dinner incident where a CEO was sitting back and listening to his staff and in doing so came to understand that they were ashamed of working for a company with such a poor environmental performance. The CEO said the incident contributed to his changing his views on the environmental. In addition, Huxham and Vangen (2000) noted that partner organizations located at a significant distance from one another were forced to communicate with phone and fax, while those in close proximity were able to communicate face-to-face. Amongst the latter partners, mutual understanding was much greater. Finally, Austin and Seitanidi (2012:937) argue that the principal value in partnerships is generated just through the processes of working together. For example, according to Hardy et al. (2005:65), conversations between partners produce generalized membership ties (e.g., who they are as a group and their purpose) and particularized membership ties (e.g., what roles individuals take, who can legitimately take the lead, etc.) simply through the repeated nature of routine conversations and activities. This first connects people around a common issue and the latter connects them directly to each other. Similarly, successful partnership strategy is developed through a series of conversations between organizations' members (Hardy et al 2005; Hardy et al. 2006) and according to Austin (2000:83) 'personal relationships are the glue that binds the organizations together'. Indeed, partnership represents a complex set of ongoing formal and informal interactions among previously disconnected organizations, and if these are dealt with well the likelihood of effective partnership will be greater (Austin 2000; Hardy et al. 2005; Hardy et al. 2006; Seitanidi 2008). Further, decisions regarding who should take the lead in the partnership, who should receive credit for successes, and who should be the voice of the partnership necessitates a clear understanding of each partner's involvement and is most likely only to be obtained through repeated interactions between the partners (Vangen and Huxham 2003). Finally, the power between partners need not be equal if actors within the CSSP recognize the other's positive influence—something that again most likely comes only through regular interactions over a length of time. Such recognition goes a long way toward enabling partners to appreciate each other, helping them to forgive one another's shortcomings, and possibly to even start perceiving those shortcomings as differences that could potentially work as strengths in certain contexts (Waddell 2000; Selsky and Parker 2005).

Fifth, given the differences regarding organizational competences, scholars also argue that managerial styles and skills affect partnership implementation. Therefore managers in NPOs and businesses need to develop and nurture new skills, from something relatively simple like understanding the vocabulary and language of cross-sector partners, to empowering members of the partnership via job rotation, to understanding diverse world perspectives (Googins and Rochlin 2000; Rondinelli and London 2003; Hart and Sharma 2004; LGI 2004; Selsky and Parker 2005; Seitanidi and Crane 2009:424,425). Huxham and Vangen (2000:1169), and Bowen et al. (2010) also argue that managers' perception of the partners impact their willingness to engage in CSSP, and as noted by Arenas et al. (2009) managers are not 'detached observers' but possess the ability to influence, for instance, trust within the partnership (Jamali and Keshishian 2009). This also applies to administrators of the NPOs, and to counter negative perceptions of managers of for-profit firms, the LGI team (2004) discusses seven step-wise practical techniques to empower NPO executives to effectively handle meetings. They include in their recommendations that nonprofit executives learn to frame arguments using the business case, learn to speak the language of business, shorten their communication, learn the needs of the business they partner with, focus on outcomes, and recognize that such behavioral changes will not necessarily change what they value most in their own non-profit (LGI 2004:17, 18). With these recommendations, they argue that nonprofits will be able to counter negative stereotypes managers have of the NPOs, but also help those in the NPO begin to see things from the for-profit's point of view, thus helping to counter the negative stereotypes the administrators have of for-profit firms.

Sixth, according to Arenas et al. (2009), allies, affinity groups, potential mediators, and conveners can help broker relationships between partners and help them achieve their objectives (see also Wood and Gray 1991; Huxham and Vangen 2000; Stafford et al. 2000; Rivera-Santos and Rufín 2010). Those bridging organizations can influence partners to listen to each other and start a constructive dialogue (Wood and Gray 1991; Selsky and Parker 2005; Arenas et al. 2009). Good mediators possess the necessary cross-cultural bridging skills to create common meanings and understanding of an issue (Wood and Gray 1991; Westley and Vredenburg 1997; Jamali and Keshishian 2009; Murphy and Arenas 2010; Arenas et al. 2013). Huxham and Vangen (2010:108) recommend commissioning an external consultant to help construct shared meanings across partners and manage the collaborative working processes. Murphy and Arenas (2010:108) propose keeping such an important function in house by identifying boundary spanners within each organization who are respected people and representative of the organization, possess strong communication skills, and who are culturally literate, empathetic, and open minded. Such intersectoral leaders should have working experience in the different sectors (public, private and nonprofit sectors) involved in order to gain a visceral understanding of all partners (see also Waddell 2000; Rondinelli and London 2003; Berger et al. 2004). Crane and Livesey (2003) propose going one step beyond this by actually creating subsidiaries or departments composed of such boundary spanners to guide the partnership.

Table 4.1: Differences and problems associated with CSSP development and solutions advocated

Differences	Issues	Solutions
Differing Organizational Goals and Missions (Di Maggio and Anheier 1990; Westley and Vredenburg 1997; Heap 1998; McFarlan 1999; Googins and Rochlin 2000; Huxham and Vangen 2000; Husted 2003; Rondinelli and London 2003; Berger et al. 2004; Selsky and Parker 2005; Arya and Salk 2006; Kolk et al. 2008; Jamali and Keshishian 2009; Seitanidi et al. 2010; Murphy et al. 2012)	**Failure to agree on project goals** (Googins and Rochlin 2000; Rondinelli and London 2003; Vangen and Huxham 2003; Berger et al. 2004; Selsky and Parker 2005; Seitanidi and Ryan 2007; Burchell and Cook 2008; Arenas et al. 2009, 2013)	**Planning and assessing the potential partners prior to partnership** (Austin 2000; Rondinelli and London 2003; Berger et al. 2004; Jamali and Keshishian 2009; Seitanidi and Crane 2009; Clarke and Fuller 2010; Seitanidi et al. 2010; Austin and Seitanidi 2012)
Differing Organizational Competences and Strengths (Osborne and Gaebler 1992; Rondinelli and London 2003; Berger et al. 2004; Jamali 2006; Kolk et al. 2008; Jamali and Keshishian 2009; Seitanidi and Crane 2009; Rivera-Santos and Rufin 2010; Austin and Seitanidi 2012)	**Power asymmetry and the failure to understand and appreciate one another's strength** (Googins and Rochlin 2000; Waddell 2000; Vangen and Huxham 2003; Doh and Teegen 2002; Hagen 2002; Berger et al. 2004; Selsky and Parker 2005; Seitanidi and Ryan 2007; Kolk et al. 2008; Eweje and Palakshappa 2009; Jamali and Keshishian 2009; Seitanidi and Crane 2009; Rivera-Santo and Rufin 2010; Seitanidi et al. 2010; Austin and Seitanidi 2012; Murphy et al. 2012)	**Aligning and stating clear goals** (Westley and Vredenburg 1997; McFarlan 1999; Austin 2000; Googins and Rochlin 2000; Berger et al. 2004; Bryson et al. 2006; Seitanidi 2008; Seitanidi and Crane 2009; Le Ber and Branzei 2010)
Differing Organizational Cultures and Values (Di Maggio and Anheier 1990; Westley and Vredenburg 1997; Crane 1998 ; Hartman et al. 1999; Austin 2000; Googins and Rochlin 2000 ; Berger et al. 2004 ; LGI 2004; Selsky and Parker 2005; van Huijstee et al. 2007; Arenas et al. 2009; Seitanidi and Crane 2009; Bowen et al. 2010; Murphy et al. 2012)	**Lack of trust** (Crane and Livesey 2003; Rondinelli and London 2003; Vangen and Huxham 2003; Berger et al. 2004; Selsky and Parker 2005; Arya and Salk 2006; Seitanidi and Ryan 2007; van Huijstee et al. 2007; Burchell and Cook 2008; Arenas et al. 2009; Bowen et al. 2010; Le Ber and Branzei 2010; Rivera-Santos and Rufin 2010; Manning and Roessler 2014)	**Trust building** (Crane and Livesey 2003; Rondinelli and London 2003; Vangen and Huxham 2003; Hart and Sharma 2004; Jonker and Nijhof 2006; Burchell and Cook 2008; Arenas et al. 2009; Seitanidi et al. 2010)
Differing Organizational Governance Structures (McFarlan 1999; Huxham and Vangen 2000; Rondinelli and London 2003; Bryson et al. 2006; Rivera-Santos and Rufin 2010)	**Difficulties in decision-making** (McFarlan 1999; Huxham and Vangen 2000; Rondinelli and London 2003; Berger et al. 2004; Seitanidi and Ryan 2007)	**Relationship building** (Austin 2000; Waddell 2000; Sagawa 2001; Huxham and Vangen 2000; Crane and Livesey 2003; Vangen and Huxham 2003; Berger et al. 2004; Hart and Sharma 2004; Payne and Calton 2004; Selsky and Parker 2005; Hardy et al. 2006; Holmes and Moir 2007; Seitanidi and Ryan 2007; Burchell and Cook 2008; Seitanidi 2008; van Huijstee and Glasbergen 2008; Arenas et al. 2009; Seitanidi et al. 2010; Austin and Seitanidi 2012; Murphy et al. 2012)
		Skills building (Googins and Rochlin 2000; Huxham and Vangen 2000; Rondinelli and London 2003; Hart and Sharma 2004; LGI 2004; Selsky and Parker 2005; Seitanidi and Crane 2009)
		Using mediators/bridgers (external consultants, internal boundary spanners) (Wood and Gray 1991; Westley and Vredenburg 1997; Huxham and Vangen 2000; Stafford et al. 2000; Waddell 2000; Rondinelli and London 2003; Selsky and Parker 2005; Arenas et al. 2009; Jamali and Keshishian 2009; Murphy and Arenas 2010; Rivera-Santos and Rufin 2010)1997; Wood and Gray 1991)

In sum, scholars are establishing a clearer understanding of the differences between partners and the issues associated with them. In addition, they have generated an extensive list of solutions for reconciling those differences. We do not intend to dissect the merits of this list, but only to provide an overview of the findings in the literature to date. In addition, it is probably worth noting that the findings to date should probably not be viewed as being applicable to every single partnership given the diverse forms of partnership and the idiosyncrasies of each particular partnership (Berger et al. 2004; van Huijstee et al. 2011). Thus without any pretensions towards being exhaustive, the table above (Table 4.1) enumerates the main differences, issues, and solutions ascribed to partnerships.

4.2.4 Why partnership development still remains difficult

In line with Berger et al. (2004: 61), we believe that generally the scholarship has to date been very effective in identifying many of the problems arising within CSSPs, making it possible for managers to predict, potentially mitigate, and possibly even pre-empt their occurrence (Seitanidi and Crane 2009). However, the fact remains that most if not all partnerships still all too frequently end up being unproductive when NPOs are involved (see e.g., Seitanidi 2008; Arenas et al. 2009; Seitanidi and Crane 2009; Jamali and Keshishian 2009; Arenas et al. 2013; Kolk et al. 2013). According to Seitanidi et al. (2010), CSSP is still an emerging subject both theoretically and in practice, (see also Jamali and Keshishian 2009; Austin and Seitanidi 2012; Kolk et al. 2013). Scholars are calling for more analysis regarding the nature of engagement and dialogue between cross-sector partners (Burchell and Cook 2008), the lack of mutual understanding between them (Arenas et al. 2009), the gap between rhetoric and reality in these partnerships where firms occupy the central power position (Seitanidi and Ryan 2007), the role of individuals in partnerships and their interactions (Kolk et al. 2013), the development of skills as required for the CSSP (Seitanidi and Crane 2009), and the role of third parties in such relationships (Murphy and Arenas 2010). Hence, the solutions provided by scholars to date must not be working fully as scholars continue to publish on the topic and call for further improvements in our understanding both theoretically and practically. Indeed, despite their great attraction, their implementation still remains problematic (Jamali and Keshishian 2009; Austin and Seitanidi 2012; Kolk et al. 2013), and this leads us to assume that something other than the challenges mentioned above (see table 4.1) must be settled for effective partnership development.

We believe that Arenas et al. (2009), in noting the lack of research on how partners perceive each other on the emotional level, are pointing to what will prove to be a productive line of inquiry. They argue that until managers better engage their partners at an emotional level mutual understanding will remain elusive. Our argument, then, addresses the partnership at the emotional level and focuses on a factor, difficult to describe, which remains missing from the discussion. We believe that management scholars and practitioners have not been able to put their fingers on this missing factor, because it is a concept that does not yet exist in the management literature or in the common lexicon of managers. As a result, we have had to look beyond the management literature for clues and for vocabulary to describe this as yet undescribed phenomenon.

In the political science literature there exists the concept of existential otherness, or rather as we will use it, the *perception* of existential otherness. The existential other is that someone who is so completely different from you that you perceive him as someone with whom you cannot meaningfully communicate or resolve differences and surely not collaborate with effectively. This perception of another as being existentially other results in a profound feeling of uncomfortability manifesting itself at a subtle, frequently unconscious level, and could act as a major hurdle in the development of true partnership.

The main question for partnership collaboration then is how partners can overcome the sense of otherness to improve their potential fit? The solution to otherness already exists in the literature—the casual interaction. However, we're not convinced that scholars are grasping the significance of this solution, or at least not promoting it as much as it needs to be. If we're right that a perception of otherness interferes with successful partnering, then the parties involved must come to understand both cognitively, but more importantly at an emotional level, that they are not different from each other, and that they can sit down and resolve their differences. This is learned through casual interactions (e.g., hiking, picnicking, and playing poker together). And while we do not pretend to solve all the issues of partnering by curbing the sense of otherness we are convinced that doing so will help improve partners' mutual understanding and enable CSR learning, and ultimately increase the likelihood of successful partnering.

4.3 THE CONCEPT OF EXISTENTIAL OTHER

Carl Schmitt was a political theorist in post-World War I Germany, one of the leading intellectuals during the Weimar period (see Caldwell 2005 for an extensive literature review). In the political existentialism of Schmitt, the foreigner is the existential other. The other presents "an existential threat to one's own way of life" (Schmitt 2007:33, 49); that is, a threat to one's society, in an analogous manner to how science fiction often portrays extra-terrestrials as potential threats to human civilization.

In this paper we are interested in his conception of the existential other, though not so much in the political sense of it. According to Schmitt, the other "need not be morally evil or aesthetically ugly; he need not appear as an economic competitor, and it may even be advantageous to engage with him in business transactions. But he is, nevertheless, the other, the stranger; and it is sufficient for his nature that he is, in a special intense way, existentially something different and alien . . ." (2007:27). To encounter the existential other is to confront someone such that you can see nothing that you recognize of yourself in that other person. It is as if the other person is not human, at least not in the same way that you are human. And in the most extreme encounters the only way you may be able to assert your own sovereignty as a human is through negating that of the other.

Existential others can't communicate effectively – they do not use the same language and do not think similarly. In addition, they have no basis or grounds for agreement as their value sets are radically different. Therefore, in that a compromised convergence of interest is inconceivable between existential others, when they are forced to interact conflict may result. In the political realm, this means war between nation-states.

Given their potentially radically different organizational cultures and values, and the limited interaction between business and nonprofit organizations, they may view each other, in some sense, though perhaps only on an unconscious level, as existentially different. In the economic realm conflict may play out on alternative battlegrounds, such as in the courtroom where lawsuits are settled (e.g., the lawsuit in the Shell–Ogoni case; Wheeler et al. 2002), or in the legislature where aggressive lobbying may take place (e.g. the tobacco industry, Palazzo and Richter 2005). More importantly, though, we posit that this perception of otherness interferes with the formation of healthy partnerships, and results in superficial cooperation that achieves only minimalist outcomes. In other words, this sense of uncomfortability with the other does not allow partners to engage in an effective way in the partnership.

Whether the existential other actually exists is a matter of debate, with some scholars arguing it to be a false distinction (see e.g., Abizadeh 2005). However, we contend that what really matters in the world of for-profits and non-profits is whether the *perception* exists, and if it does how to deal with it. We also wish to acknowledge that Schmitt could be quite extreme in some of his views. Relative to the existential other, he says that when the other is recognized to be a threat to one's existence, conflict is morally justified. "Each participant is in a position to judge whether the adversary intends to negate his opponent's way of life and therefore must be repulsed or fought in order to preserve one's own form of existence" (Schmitt 2007:27).

While we do not agree with such an extreme position, we wonder if at times a touch of such thinking can be found between nonprofit and corporate people. While they may or may not view one another as threatening the way of life of the other, they certainly see each other as threatening their way of doing business.

There exists today considerable controversy amongst academics regarding Schmitt's work. Surely it was to a considerable degree a response to-circumstances Germany found itself in following the First World War. As noted by Schwab (2007:5), Schmitt was outraged by the treatment accorded to Germany by the Allies, in particular with the Versailles treaty that produced a new political reality for the country. In this regard, much of Schmitt's work was viewed favorably by the National Socialists of the time and some of it has been viewed as justifying their policies (see e.g., Wolin 1990; Huysmans 1999; Caldwell 2005). Many scholars, though, have urged that the merits of Schmitt's thinking be assessed independently of the time and place of his writing (Freund 1992; Mouffe 1992; Strong 2007).

We are interested here in the insights his thinking might provide us with in what is, admittedly, a very different context from that which he was working in. We wish to abstract his intuitions from the political world and apply them instead to the corporate world to gain a better understanding of corporate-NPO partnerships. Thus we apply the concept of the existential other at the level of the firm and in the context of the CSSP.

Schmitt's work in regard to the existential other has widely been applied to contemporary events in the field of international relations, geopolitics and international politics, as well as to the liberal-democractic vision of our Western society (Johnson 1998; Hawthorne 1999; Jaume 2004; Hall 2011; Hanrieder and Kreuder-Sonnen 2014). And it has, for instance, gained some prominence relative to the war on terrorism where it has been used to help interpret actions and provide critical commentary (e.g., Dillon 2002; Coleman 2003: 95; Diken and Laustsen 2004; Odysseos 2009).

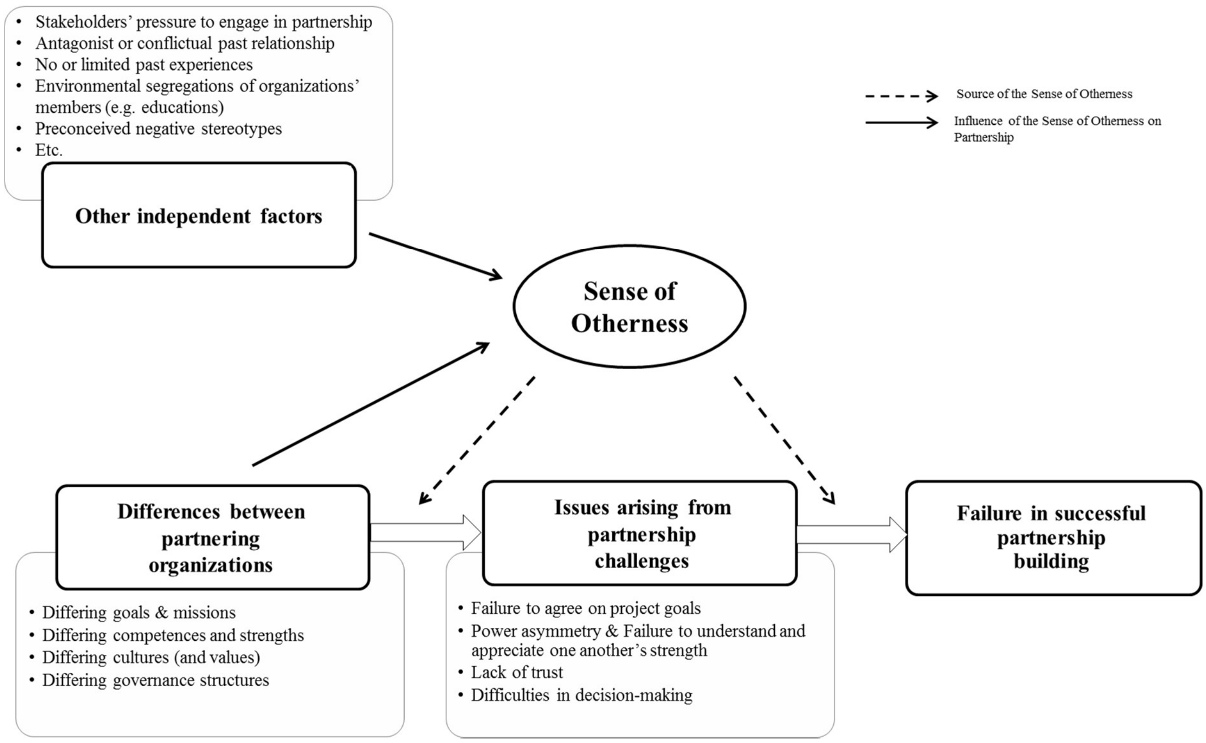
To our knowledge, however, the management literature has so far not explored Schmitt's work outside of a handful of papers that have referenced it (Barrett 1999; Sharma 1999; Henning 2011; Ojiako et al. 2012). There is some limited scholarship, though, on partnership development using Mouffe's work. Chantal Mouffe (1992, 1999) has used some of Schmitt's insights into the existential other to question blind adherence to consensus within the political sphere. She instead proposes the concept of "agonistic pluralism"—where a certain amount of discord within a society is countenanced and actually viewed as being healthy. Both Burchell and Cook (2011) and Laasonen, Fougère, and Kourula (2012) have applied Mouffe's work to better understand the agonistic relationship between for-profits and NGOs, and to conclude that some level of conflict between organizations could be beneficial and deserves more attention from scholars.

We believe that applying Schmitt's concept of the existential other could open a door to deeper understanding of the relationship between for-profit and nonprofit organizations, and in particular guide scholarship toward more meaningful partnership development. In the remainder of this paper, then, we will frame the relationship between businesses and NPOs in terms of Schmitt's concept of the existential other and argue that cross-sector partners may perceive one another as existential others and behave accordingly. Such behavior would explain why successful cross-sector partnering remains difficult, and why it may be incumbent upon partners to build fairly intense personal relationships to overcome the sense of otherness they may have of one another.

4.4 FRAMING THE SENSE OF OTHERNESS IN CSSP

Figure 4.1 shows how we conceptualize the interplay of the "sense of otherness" with the other factors leading to successful or unsuccessful partnership. The black arrows describe how the sense of otherness is created before and once the partnership forms. The dotted arrow on the left explains how the sense of otherness first moderates the relationship between inherent organizational differences and the issues associated with those differences. The doted arrow on the right then shows how the sense of otherness moderates the relationship between the issues and the ultimate success or failure of partnership.

Figure 4.1: Framing the sense of otherness in CSSPs



The upper arrows show how many partnerships are developed as a response to conflict with stakeholders and pressure from them for business accountability or competitive advantage (Stafford et al. 2000; Selsky and Parker 2005; Arya and Salk 2006; see also our earlier section (4.2.1) on the drivers of firm engaging in partnership). Historically, they have often been adversarial relationships (Rondinelli and London 2003; Arenas et al. 2013); in fact, the number of successful experiences in partnerships between firms and NPOs is much lower than when two firms collaborate (Rivera-Santos and Rufín 2010). In addition, according to Googins and Rochlin (2000:137), the disconnect between for-profit and nonprofit has its roots and its evolution in our education system where for instance, the schools of business, law, social work have always been completely disconnected from each other. The authors argue that this academic segregation in many ways sets the tone for the ongoing separation in practice between actors from those different sectors. For instance according to scholars, managers have negative perceptions of nonprofit employees (e.g., viewing them as lacking in and even inhibiting innovation, and as not performing legitimate work that generates goods, jobs, and well-being for society) (Hartman et al. 1999; Holmes and Moir 2007; Arenas et al. 2009; Murphy et al. 2012). Moreover, the LGI team (2004) noted that for-profit employees perceived nonprofit employees as being the product of the low-income populations they often represent, which in turn were viewed negatively by the for-profit employees. By redirecting such feelings from the disadvantaged groups to the nonprofit employees, serious negative stereotypes were created that ultimately fostered mistrust and lack of commitment in the partnership. Additionally, according to Arenas et al. (2009), managers are at best ambivalent about the role of NPOs within society. They found that managers characterize NPOs as being fundamentally anti-business, utopian, and excessively ideological. A more mundane point is made by the LGI team (2004) regarding differences in meeting behavior. They found that for-profit members tended to arrive and depart on time, compared to the non-profit members who might even arrive an hour late for a two-hour meeting. Such differing behaviors reinforced negative stereotypes about for-profit managers being regimented and impatient, and non-profit administrators being irresponsible and lazy.

Indeed, given the pressure under which partners may come together, given that their past experience has often been limited and at that conflictual and antagonistic, given that the various parties involved have studied in segregated academic environments, and given the negative stereotypes each may operate with, the partners may find themselves embarking in a relationship with someone for whom they may possess deeply rooted and cynical pre-conceptions of. In other words, managers enter into partnerships already perceiving the partners as a “stranger,” in a profound and unsettling sense of that word, such that the sense of otherness pervades the relationship from the start.

In addition and as important, once actors enter into partnership, they are confronted with their acute organizational differences (the lower solied arrow In Figure 4.1). The sense of otherness also comes, then, from partners’ existing inherent differences--their differing goals and missions, differing competencies and strengths, differing cultures, and differing governance structures—all previously discussed in Section 4.2.2. These organizational differences make the non-profit people seem vitally different, as if they are from another place—indeed, unfamiliar, and maybe somewhat disquieting—to the corporate people. When the corporate personnel sense this otherness, and they may do so only in some unconscious sense, they will respond accordingly: they will treat those from the NPOs as “others”—at best as ones to be kept at arm’s length, and at worst as potential enemies--and therefore engaging in successful partnership with them will remain elusive and even mystifying.

The sense of otherness then moderates the direct relationship between inherent organizational differences and the issues arising from those differences, intensifying those issues as the sense of otherness intensifies. In turn, the sense of otherness also moderates the inverse relationship between the strength of the issues and successful partnership building. For instance, scholars noted that partners engage often in biased and dishonest dialogue (Arenas et al. 2009; Jamali and Keshishian 2009) or hid their agendas (Vangen and Huxham 2003:18; LGI 2004; Burchell and Cook 2008). Hiding their real objectives and engaging in false dialogue mean they have not been able to overcome their differences, and they continue to perceive the partners as being existentially different from them. Hence, trust building for instance in such context remains even more difficult, thus making it more likely that the partnership will fail.

4.5 OVERCOMING THE SENSE OF OTHERNESS

We corroborate the existing research in CSSPs, which acknowledges the importance of interaction mechanisms to help to build trust, common understanding, learning, shared knowledge, and membership ties, and hence allows partners to overcome their differences and pursue effective partnership (Austin 2000; Googins and Rochlin 2000; Huxham and Vangen 2000; Hart and Sharma 2004; Hardy et al. 2005, 2006; Seitanidi and Crane 2009; Huzzard et al. 2010; Le Ber and Branzei 2010; Austin and Seitanidi 2012).

Interaction mechanisms have their origin in the literature on organizational socialization (Cousins et al. 2006; Lawson et al. 2009). Louis (1980: 229) defines organizational socialization as “the process by which an individual comes to appreciate the values, abilities, expected behaviors, and social knowledge essential for assuming an organizational role and for participating as an organizational member”. In the context of organizational socialization, interaction mechanisms can link partners to each other to build personal familiarity, trust, and respect; improve communication and understanding; and help avoid conflicts through joint problem solving, and the sharing of knowledge (Gupta and Govindarajan 2000; Sagawa 2001; Cousins et al. 2006; Lawson et al. 2009). Indeed, interaction mechanisms are viewed as the key to sustaining any meaningful relationship between actors when collaborating.

Scholars distinguish between two set of interaction mechanisms: formal and informal. According to Cousins et al. (2006:854) the formal socialization process implies that “there are designated structures created to communicate expectations and share useful information and knowledge between partners” (see also Lawson et al. 2009). For instance, regularly scheduled meeting and conferences, reporting hierarchies, pre-designated modes of communication, and joint planning activities are all formal interaction mechanisms that aim “to allow for the transmission of not only knowledge and understanding but also of value, belief and cultural systems” (Cousins et al. 2006:854; c.f. Austin 2000; Sagawa 2001; Huxham and Vangen 2000;

Seitanidi and Crane 2009). In addition, they aim to distinguish partnership' members from their broader organization and provide a common set of in-group experiences (Lawson et al. 2009).

Informal interactions on the other hand "often move outside the physical setting of the workplace, inviting greater focus on the informal, expressive aspects of the relationship" and include "social events, workshops, off-site meetings, communication guidelines (e.g., we have an "open door" policy), or even casual meals at a local restaurant" (Cousins et al. 2006: 855; Krause et al. 1998; Lawson et al. 2009). Informal interactions distinguish themselves from formal interactions by the fact that agendas are not formally prepared, and the "communication is usually not recorded . . . thus, these behaviors fall more toward the social exchange end of the continuum of exchange relationships" (Bartol and Srivastava 2002: 71). As noted by Cousins et al., they have the potential to "increase the level of trust between the members of the relationship" by giving them more time and opportunity to develop their relationship (2006: 855).

In the partnership context, when partners encounter inevitable organizational differences and the many challenges resulting (e.g. mistrust, power asymmetry), they can seek common understanding using formal and informal interaction mechanisms and then may coordinate specific steps involving any of the solutions presented in Table 4.1. However, while existing interaction mechanisms are clearly critical means for resolving differences, we wish to extend the existing literature beyond formal and informal interactions by taking a closer look at another type of interaction requiring more in-depth attention: the casual interaction. Current scholarship confounds the informal and the casual interaction, and in doing so fails to recognize the critical importance of the casual interaction and its ability to address the problem of the existential other in a way that the informal interaction cannot.

We concede that the casual interaction has always existed in practice and even in the literature. For instance, Cousins et al. (2006:855) include it when they mention "casual meals at a local restaurant" in regard to informal interactions. However, we contend that the casual lunch actually differs in nature from the "business lunch" and their functions are best understood by observing some critical differences between them. Most important, the need to address some problem motivates the use of the informal interaction mechanisms, such that they are business oriented in purpose, though admittedly they are more social in mood. They are unplanned in that no formal agenda drives the encounter, no one chairs the interaction, and no one bothers to keep minutes. Thus they do include the informal water-cooler conversation; dropping in on someone's office when passing by; and also the "business" lunch. An important aspect of this business lunch—though most likely unstated—is to sort through lingering differences left unresolved during the day's formal meetings, and very likely to get a better "read" on the other persons and their true intentions regarding the deal being discussed, but to do so over shrimp carpaccio and a glass of chardonnay.

The casual interaction, on the other hand, is distinct from the informal in that it is purely social—indeed *personal*—and has no business goal. The sole function of casual interactions is to build social ties, or to phrase things less pedagogically, to build friendships. Because there is no business goal, there is no agenda, no chair, and no minutes, and in this regard they are similar to informal interactions. Typically they do not take place in work settings. Examples of casual interaction are having dinner simply for the sake of enjoying one another's company, playing sports (e.g., tennis), or playing games (e.g., poker). Other work indicates that these simple interactions may make people more likely to cooperate by increasing interpersonal trust and adherence to social norms (Timpone 1998). Similarly, there is evidence that such casual interactions, which are not all that dissimilar to interactions found within families, can help explain patterns of participation and collaboration (McClurg 2003).

Undoubtedly, the line between the informal interaction and the casual interaction may at times appear to blur; but most critically they differ in intent. To restate: the casual interaction is not business-oriented in nature; there is no problem to solve. It is the casual interaction as we have characterized it here, then, that is most likely to build personal interconnections, and thus most likely to directly address an existential other problem. The table below provides an overview of the three forms of socialization mechanisms.

Table 4.2: Characteristics of the three types of socialization mechanisms

Types of interactions	Characteristics	Classic Examples
Formal	Business related (problem-solving oriented), scheduled, agenda precedes, chaired, minutes follow, held in a workplace setting.	On-site meetings
Informal	Business related (problem-solving oriented), unscheduled, no agenda, no chair, no minutes, may or may not be held in a workplace setting.	Running into each other at the coffee machine and then discussing a business problem
Casual	Purely social (not business related), scheduled or unscheduled, no agenda, no chair, no minutes, typically not held in a workplace setting.	Weekly poker party

The casual interaction can help partners appreciate—*on a non-rational level*—that they really are no different from one another. They will come to realize casually—that is, without setting it out as a goal—how similar they are. Partners who thought they were so very different come to find out they both worry about how their kids do in school, struggle with the work/home life balance, and have to cope with aging parents. They find out they share complaints about traffic and parking, the inconvenience of Wednesday being garbage day, and their daughter's boyfriend's tattoos. Through casual contact, then, partners come to understand that they are not existentially different; rather, they simply have different goals, organizational cultures, and approaches to decision-making. These latter differences can be confronted on a rational level (via meetings or hallway tête-à-têtes at conferences), but the disconcerting sense of existential difference, that sense of unbridgeable distance, can only be confronted on a non-rational level, via casual interactions. In other words, to put an end to the sense of otherness, partners do not only require skills training and knowledge acquisition (see e.g., LGI 2004), but must also build social relationships. Breaking bread together, so to speak, or playing poker at each others' houses, with conversation dominated by mundane trivialities such as who knows an electrician they can recommend, which local brewhouse makes the best pale ale, or how to get your iPhone's directory to synch to your tablet's, is precisely how partners will be able to confront the sense of otherness.

In the literature on CSSP scholars acknowledge the importance of formal and informal interactions in building familiarization, but mainly on the organizational level and only partially on the personal level (Seitanidi and Crane 2009). Casual interactions are lumped in with informal interactions and having lunch together is the most, and often the only, example that is provided by scholars. So while there does seem to be a consensus in the CSSP literature on the importance of interactions (see e.g., Austin 2000; Googins and Rochlin 2000; Rondinelli and London 2003; Burchell and Cook 2008; Austin and Seitanidi 2012) (see e.g., Le Ber and Branzei 2010; Barroso-Méndez et al. 2014) we wonder if the focus has been a little too narrow and has failed to recognize the importance of the casual interaction to CSSPs. By postulating that cross-sector partners may perceive each other as existentially different, we call for more attention on the casual interaction.

4.6 LIMITATIONS AND CONCLUSION

Some scholars, however, raise concerns regarding the risk of "over-identification" by partners that interact too intensely (Waddell 2000; Crane and Livesey 2003; Selsky and Parker 2005; Seitanidi and Ryan 2007; Koschmann et al. 2012; Leach et al. 2013; Bromley and Meyer 2014). According to this line of thought, when partners search for sameness with their partners, there is a risk of homogeneity within the relationship. Were partners to begin to subsume their individual identities to the partnership, the fear is that a crucial ingredient of the creative process necessary for generating innovative solutions would then be missing (Crane and Livesey 2003).

On the other hand, we think that healthy interactions are more likely to enable partners to better appreciate and respect their inherent differences (Seitanidi and Ryan 2007). Casual interaction, then, should not necessarily lead to the homogenization of the partners; and in fact, no such empirical evidence exists to that effect. Rather, spending casual time with one another will help foster respect, and will start with the recognition, then the acceptance, and ultimately the appreciation of one another's differences.

Given the variety of CSSPs the sense of otherness between some partners will be higher in some cases than in others. For instance, the sense of otherness between a firm and an antagonist NGO may be higher than between a firm and a more business-oriented NGO. It would be interesting, then, to develop a measure of the sense of otherness that may exist between various groups. In addition, the sense of otherness may go beyond the simple relationship between firm and NPO, and could exist across an entire network. In any case, future research could seek to assess the potential sense of otherness that may exist between individuals from the same company (CSR people vs business people), between business partners, between the various types of CSSPs, as well as within networks of stakeholders.

Further, casual interactions would not preclude and may actually require that it be individuals who build the relational ties that exist between organizations and who overcome the sense of otherness. However, as noted by scholars, the literature in partnership development has neglected to consider the role of individuals (see e.g., Hart and Sharma 2004; Arenas et al. 2009; Kolk et al. 2013) and in line and in addition to them, we propose to further explore organizations' members' perception of their partners from an "existentially other" perspective. Potential future research questions could include for instance, how do we measure and assess the sense of otherness? Is the sense of otherness the strongest in CSSPs? Does the sense of otherness differ depending of the types of partnership? Is there any type of particular casual interaction that may be more interesting and easily handled in the context of CSSPs? How can we promote casual interaction when partners perceive the other as existentially different? What kind of management tools need to be developed to encourage such interaction? What are the processes that may foster casual interaction between partners? When should this type of interaction should happen and who should pay for the time spent with the other partner (e.g., do we consider them as working hours)? Who should engage in such casual interaction and why?

The main goal of the current study was to determine how to improve partners' fit potential. Through an extensive literature review on partnerships the research has shown the main differences and issues arising between partners, and has provided various solutions. However and despite the proliferation of research in this field, partnerships fail to reach their expected outcomes. The most obvious finding to emerge from this study suggests that the answer lies with an unexpected source, the sense of otherness. Partners see each other as existentially different and that may cause an unpleasant feeling between partners, the sense of otherness. Borrowed from political science, the concept of existential otherness is argued to explain partly why partnerships reach only minimal outcomes. We argue then that the sense of otherness could be dissolved through casual interactions (e.g. playing poker). If this sense of otherness is to be addressed, then more emphasis needs to be given to casual interactions by partners. We suggest by doing so that organizations' members will be able to overcome their differences and issues associated to them and reach more meaningful and successful partnership.

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5. General conclusion

The overall objective of this dissertation was to strengthen the understanding of the way CSR principles may best get integrated into companies' strategies and operations. In this setting, the contribution of organizational learning processes to CSR development and implementation and cross-sector partnerships have been considered as important components to take into consideration. Even though both have received attention in the literature, scholars argue that the implementation of CSR policies and actions into the business decision making processes and operations of companies is still complex and challenging, and the likelihood of a successful outcome for partners in cross-sector partnerships is quiet limited. To contribute to the field of CSR management literature, this study investigates the role of organization learning for CSR development by first looking at the scholars' perspective through a review of the literature, then to practitioners' perspective by undertaking an empirical investigation, and finally to the cross-sector partnership, which both academics and practitioners point to as an emergent area of study lying at the intersection of OL and CSR development.

The following section summarizes the main theoretical contributions of each essay, the general contribution of the dissertation, and its practical implications. We then conclude by discussing limitations and future research avenues.

5.1 THEORETICAL CONTRIBUTIONS

In the first essay, by reviewing existing literature at the crossroads of the OL and CSR literature, we developed and proposed a 4x3 typology that presents a macro view of the state of the extent research dealing with CSR-related organizational learning processes. Based on this framework, we call upon scholars to research further the OL sub-processes underlying CSR development—that is, CSR-related knowledge acquisition, distribution, interpretation and storing. In addition, we call upon scholars to examine the way organizations learn to develop CSR without others (alone), from, and with others. Additional research and in particular empirical work is needed to deepen our understanding of the way organizations learn to develop CSR. This essay contributes to the literature on CSR management by deepening scholars' understanding of the use and prominence of OL in CSR development.

In the second essay, our inductive study of CSR learning as it occurs in organizations generates a comprehensive and integrative model that gives an account of the way organizations are learning to build CSR into companies' strategies and operations. That is, we provide a bi-dimensional model conceptualizing a "continuous learning cycle for CSR implementation". This model combines four main, connected CSR implementation processes (CSR intellection, CSR edification, CSR effectuation, and CSR exploration) with four interlocked learning-related processes: actively experiencing with CSR (or experiencing), reflectively observing CSR (or sensemaking), gaining new CSR knowledge (or integrating) and organizing extant CSR knowledge (or structuring). These learning-related processes are complemented with a fifth transversal learning dimension, storing CSR knowledge. With this study, then, we empirically establish the interlocking of CSR implementation with OL processes via a generic model. In addition, we put forward that the companies and their members develop CSR through distinct learning approaches including "learning-by-doing", "learning before doing", and "learning after doing". These learning approaches are occurring when companies and their members are interacting and engaging with individuals, groups or actors within and beyond organizational boundaries.

With the last study we aim to deepen the understanding of how effective cross-sector social partnerships are developed. We argue for the importance of addressing the sense of otherness (i.e., the perception of the other as existentially different) that may be manifest at the beginning of a partnership. We then maintain that while existing interaction mechanisms are clearly indispensable means for resolving differences between partners, we extend the present literature by taking a closer look at a type of interaction not being discussed, namely the casual interaction (e.g., playing tennis). In doing so, we contribute significantly to the theory on CSSPs by acknowledging the problem of existential otherness and the causal interaction as a likely solutions and call upon scholars to deepen their understanding regarding both concepts in the context of partnerships formed for CSR development.

Each essay added specific contributions as laid out above. There are, however, additional, broader contributions of this dissertation. First and foremost, this dissertation enriches the CSR management literature by addressing the central role of OL in CSR development. In doing so, we corroborate scholars' insights who have acknowledged the importance of OL for CSR development and implementation (Natrass and Altomare 1999; Senge and Carstedt 2001; Molnar and Mulvihil 2003; Zadek 2004; Jamali 2006). Furthermore, we address other scholars' concerns who assert that the rich body of research pertaining to CSR implementation processes, though informative, has been in need of a better model (Cramer 2005; Hoivik 2011; Berthoin Antal and Sobczak 2014; Asif et al. 2013). Moreover, this dissertation contributes to framing the role of OL processes underlying CSR implementation not only in terms of learning through direct experience (without others) but, it also explicitly integrates the importance of learning from the external environment in line with the work of other scholars (see Heugens et al. 2002; Burchell and Cook 2008; Pedersen 2006). In doing so, we approach and ascribe OL for CSR implementation not only from an organization perspective but acknowledge its importance within a broader stakeholder context. Overall, this dissertation contributes to a more profound understanding of the use and prominence of OL in CSR development and implementation, and in doing so, helps to make it more recognizable as a sub-discipline.

Although this dissertation was designed to acknowledge the importance of OL for CSR development and implementation, we argue that this study contributes also to the importance of CSR activities on OL. That is, companies experiencing the implementation of CSR-related actions and policies alone and/or with external stakeholders (e.g., partnering with an NPO) are able, for example, to acquire accurate knowledge, improve their awareness, expertise and capabilities, thus allowing OL to occur (Lankoski 2008; Roome and Wijen 2005; Müller and Siebenhüner 2007).

5.2 MANAGERIAL IMPLICATIONS

Although each of the three individual essays discusses the practical implications of their contributions, here we suggest some general suggestions for management practice.

From a practical perspective, the two models defined in this dissertation (essay 1 and 2) can be used as management tools by administrators. For instance, in essay 1, the 4x3 typology of OL-CSR development can be useful for understanding what learning steps must be taken for CSR development to occur (i.e., the four processes that comprise the vertical axis--knowledge acquisition, distribution, interpretation and storing), who must take them (e.g. the three relationships of the horizontal axis--learning CSR without others, from others, and with others), and finally how exactly they must be performed (i.e., the 10 subprocesses of OL-CSR development that constitute the cells of the typology). Thus this model can be viewed both prescriptively (what steps ought one take), or descriptively (what steps are being taken) when companies and their managers engage in learning-related processes to develop CSR.

In essay 2, we propose a generic model that links CSR implementation with OL processes. The bi-dimensional learning model conceptualizes and connects the CSR implementation processes (CSR intellection, CSR edification, CSR effectuation, and CSR exploration) with the four learning dimensions (experiencing with CSR, reflectively observing

CSR, gaining new CSR knowledge, and organizing extant CSR knowledge) complemented with a fifth transversal learning dimension, storing CSR knowledge. This model can be used by companies wishing to learn how to implement CSR. In other words, this conceptual model can be used by managers as a roadmap for ensuring learning before doing CSR, learning while developing CSR, and finally doing and then learning about CSR. We believe that these two models will help managers better understand the importance of OL in CSR development, to reflect on their current approaches to developing and implementing CSR, and then adapt and improve their management procedures and practices in order to enable their organizations to more successfully unfold CSR within their firms.

Last but not least, the third essay complements and reinforces the two first studies by reinforcing the importance of engaging with external constituents via CSSPs. Such partnerships have the potential to complement a firm's existing competences and allow it to build more lasting CSR solutions. Overall, with this dissertation, we provide these different frameworks to help organizations to both define their CSR-related learning strategies for CSR development (essays 1 and 2), and to help them approach and build closer relationships with nonprofit organizations in order to achieve greater outcomes in the context of CSSPs development (essay 3).

Moreover, by investigating CSR development from an organizational learning perspective, this dissertation could help companies undertake real changes within a firms' structure and operations to achieve CSR implementation objectives. For instance, allowing employees to directly experience CSR-related projects (e.g., through active participation in conferences, internships, and teaching case studies) is a good example of how to enable members to learn new forms of knowledge and consciousness of CSR and ultimately change their behaviors.

By bringing to management's attention the problem of existential otherness and the casual interaction as its solution (essay 3), we believe that such awareness could improve the productivity of cross-sector partnerships but could also be instrumental in bringing together people from various departments *within a firm* to work on CSR initiatives. In particular, we believe that the sense of otherness may exist within a firm—though perhaps not to the same extreme extent it may exist between those of for profits and those of non-profits. Within a firm, those partial to CSR may be of substantially different backgrounds and value-sets compared to those in say, the accounting or finance groups of the firm. Therefore, managers aiming to build close relationships between the firm's CSR people and the firm's more business oriented people could also benefit from an understanding of the existential other and the casual interaction.

5.3 LIMITATIONS AND FUTURE RESEARCH

As with all research, this dissertation includes certain limitations. The most important limitation concerns essay 2. In fact, we have based our findings on four companies and 24 interviews and thus generalizability may be limited. However, the four companies showed similar patterns, and to ensure the quality of our research we employed several techniques to insure unbiased analysis. The model of essay 1 may lend itself to empirical testing, and by doing so we could deepen our understanding on what is going on within firms in terms of OL for CSR development. Similarly, by means of a longitudinal study, scholars could investigate the occurrence of the sense of otherness between partners and then introduce casual interactions as the solution to overcome it. In addition, it may be interesting to see if the sense of otherness does exist between employees within the same company--that is, between the more CSR-oriented staff and some of the other employees.

Second, this dissertation has been studied in the context of large companies. This limitation is due to the small body of literature on the learning behavior of small and medium enterprises (SMEs). In addition, given the limited resources that SMEs possess, learning CSR from (e.g., imitation) and with others seems more likely to occur. Therefore, and in an attempt to understand the whole process of OL for CSR development, large companies were the focus of our research. Nevertheless we call for more empirical work to understand the way SMEs deal with the various processes of learning to determine how they may differ in their approach to CSR learning, and finally to see whether the sense of otherness exists when SMEs enter in CSSPs.

Third, we believe that as scholars work to deepen their understanding of the role the casual interaction plays in building more fruitful CSSPs, their research will also improve understanding of the acquisition and diffusion of CSR-related knowledge, particularly tacit knowledge. In fact, given the scant research on the topic of explicit and tacit CSR-related knowledge, studying the casual interaction between partners and between employees (CSR-oriented vs. more business-oriented employees) could bring greater attention to these types of CSR-knowledge.

Finally, we have addressed in this dissertation the way organizations and their members learn to develop and implement CSR. However, further research is needed on understanding the effect of unlearning on learning to develop CSR. For instance, future empirical research could address the notion of unlearning when testing our model developed in essay 2.

Despite the limitations underline above, we believe that this dissertation is valuable and will be of benefit to many, both in business and in business academics. That is by combining the literature at the crossroads of CSR development and OL, this research contributes to the literature in CSR management and in particular acknowledges the relevance of OL for CSR development. Most importantly, this study provides the basis on which scholars can build useful research aiming to unfold CSR within companies and across all industries.

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